



Rizzetta & Company

Eagle Pointe Community Development District

Board of Supervisors' Meeting November 2, 2023

**District Office:
2700 S. Falkenburg Road, Suite 2745
Riverview, FL 33578**

www.eaglepointecdd.org

EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT AGENDA

| | | |
|-----------------------------|---|--|
| Board of Supervisors | Candice Bain John Blakely Vacant Paul Martin Roger Aman | Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary Assistant |
| District Manager | Matt O'Nolan | Rizzetta & Company, Inc. |
| District Counsel | Jere Earlywine | Kutak Rock Law Group |
| District Engineer | Trent Stephenson | LevelUp Consulting |

All cellular phones must be placed on mute while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting / hearing / workshop by contacting the District Manager at (813)533-2950. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

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

10/26/2023

AGENDA

Dear Board Members:

The regular meeting of the Board of Supervisors of Eagle Pointe Community Development District will be held on **Thursday, November 2, 2023 at 8:30 a.m.** at the Eagle Pointe Clubhouse, located at 11450 Moonsail Drive, Parrish, FL 34219. The following is the tentative agenda for this meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENT**
- 3. STAFF REPORT**
 - A. Clubhouse Manager
 1. Operational Manager's ReportTab 1
 - B. District Counsel
 1. Project Completion Items
 - a. Discussion of Transfer of Water Management District Permit Transfer / Open Items
 - b. Consideration of Corrective Quit Claim DeedTab 2
 - c. Consideration of Requisition 2024-01 for Prior Amenity Center Costs.....Tab 3
 - d. Consideration of Resolution 2024-02 Declaring Project CompletionTab 4
 2. Presentation of Maintenance Map.....Tab 5
 3. Cost Share Agreement for Holiday LightingTab 6
 - C. District Engineer
 - D. District Manager
 1. Presentation of District Manager ReportTab 7
 2. Presentation of Financial StatementTab 8
- 4. BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Board of Supervisors' Meeting held on August 3, 2023.....Tab 9
 - B. Consideration of the Minutes of the Special Meeting held on September 14, 2023.....Tab 10
 - C. Consideration of the Operations and Maintenance Expenditures for July, August and September 2023Tab 11
- 5 BUSINESS ITEMS**
 - A. Consideration of Resolution 2024-01, Amending FY 22-23 Budget.....Tab 12
 - B. Presentation of FY21-22 Final Audit.....Tab 13
 - C. Presentation of FY23-24 Annual BudgetTab 14
 - D. Presentation of 3rd Quarter Website AuditTab 15
 - E. Discussion of Amenity Center Energy Conservation
 - F. Discussion on Construction Traffic
 - G. Discussion on Landscaping Accountability

- H. Consideration of Bike Rack Installation QuoteTab 16
- 6. **SUPERVISOR REQUESTS**
- 7. **ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to contact me at (813) 533-2950.

Very truly yours,

Matt O'Nolan

Matt O'Nolan,
District Manager

Tab 1

Isles of Bayview Eagle Pointe CDD

COMMUNITY DEVELOPMENT DISTRICT

11450 Moonsail Dr
Parrish Florida 34218
Phone 813-304-3616
jmccallister@rizzetta.com

Clubhouse Manager's Report

Operations and Maintenance Report

Amenity Center

- Acquired event rental rules and regs
- Access card process in place
- Grand Opening Party a success
- TV remotes, 5 total TV remotes and 1 remote for the surround sound system
- WIFI password acquired
- Extra Key fobs in event room men's restroom closet, these are for the current and future residents
- The bank key in the Kolter box opens all closet and utility doors.
- **Computer set up by Ken, printer set up on computer, login password created**
- **Joe's Rizzetta email and new clubhouse email all set up in Outlook for Joe**
- Brown stains along water line in pool cleaned
- All lights working in game room and patio area
- Jan Pro pressure washing completed
- Juniper Landscaping completed
- Jeff at Action Security have restricted Resident access to the Amenity Center Room
- Tier 1 Pest Control is now on a monthly service plan
- Cornerstone resurfaced ceiling in the middle entrance is completed and repainting
- Cornerstone repaired the concrete associated with the Dog park
- Cornerstone repaired the women's bathroom toilet issue awaiting specialty tile to come in
- Onsite replacing 4 Placards that have fallen due to Humidity throughout Eagle Pointe
- Cornerstone along with All Phase Doors came out to adjust front main door
- Action Security came out to assess the front main door and will be removing the inside sensor
- Purchased Blower, Trash Grabber, 4 Rugs, Step Ladder, First Aid Kit, Hose Nozzle, Mini Dolly and Hose Storage Cart
- Canopies are now installed.
- The enclosed room is now accessible for residents daily from 9 am to 5 pm.
- Mailboxes are now moved back to original location temporarily until roof is completed
- AC within the Amenity center was repaired under warranty 7.28.2023
- Amenity Center Pool Area is now open from 6:30 am to 8:30 pm
- Pool lights and hand railings were tightening
- Juniper fixed the irrigation system
- Tile flooring throughout is slated to be installed in the coming weeks
- Purchased 32-gallon (2) trash cans for pool restroom
- Mobile Cell Phone now activated as Eagle Pointe contact device
- AC once again was repaired 9.27.2023
- **Purchased and installed six 3X10 rugs to combat the slippery floors until the new tile gets installed**
- Amenity Center is now using Square form all future rental purchase etc

Events/Activities

- 4/4 Grand opening accomplished
- Easter event scheduled 4/2 at Eagle Pointe accomplished
- 7/4 Popsicles were provided for the residents for the 4th of July Celebration
- 7/15 Re-Grand Opening accomplished
- Eagle Pointe is now on ALLABOUTFOODTRUCKS Scheduling
- Halloween activity in the works

Activity Resident Requests

- Gym, Pickle Ball/Tennis and Basketball Courts
- Golf simulator
- Playground area space for Toddlers
- More pool furniture
- Playground shader
- Speed bumps
- Pond fountains
- Bug problems
- Community Landscaping has issues
- Stronger Wi-Fi
- Pool Interior Outdoor Speakers
- Alligators at the pond, requesting a fence around the playground
- Complaints about slippery epoxy on the pool deck floors etc.
- Clocks for the Pool/Lounge area
- Bulletin Board
- Pool Rail Covers
- Amenity Space for a Book Club
-

Tab 2

This instrument was prepared by:

(This space reserved for Clerk)

Kutak Rock LLP
107 W College Ave
Tallahassee, Florida 32301

CORRECTIVE QUIT CLAIM DEED¹

THIS QUIT CLAIM DEED is made to be effective as of the 13th day of October, 2023, by and between **KL EAGLE POINT LLC**, a Delaware limited liability company, with a mailing address of 105 NE 1st Street, Delray Beach, Florida 33444 ("**Grantor**"), and **EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in Manatee County, Florida, and whose mailing address is c/o Rizzetta & Company, Inc., 3434 Colwell Ave., Suite 200, Tampa, Florida 33614 ("**Grantee**").

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

WITNESSETH

THAT GRANTOR, for good and valuable consideration to it in hand paid by Grantee, the receipt and sufficiency whereof are hereby acknowledged, hereby remises, releases and quit-claims to Grantee forever, all the right, title, interest, claim and demand which the Grantor has in and to the following described lot, piece or parcel of land, situate, lying and being in the County of Manatee, State of Florida, and more particularly below ("**Property**"):

Tracts A-1, B-1, B-2, B-3, B-4, B-5, B-6, B-7, B-8, B-9, B-10, C-1, C-2, C-3, C-4, C-5, C-6, C-7, C-8, C-9, D-1, D-2, D-3, D-4, D-5, D-6, D-7, D-8, D-9, D-10, and D-11, and all "Public Right-of-Way," and Tract F, all as shown on the plat of *Isles at Bayview Phase 1, Subphases A-B*, as recorded in Plat Book 70 Pages 102-121, of the Public Records of Manatee County, Florida.

Tracts A-2, B-11, B-12, B-13, C-10, C-11, C-12, and D-12, as shown on the plat of *Isles at Bayview Phase II*, as recorded in Plat Book 73 Pages 152-158, of the Public Records of Manatee County, Florida.

Tracts A-3, B-14, B-15, C-13, C-14, C-15, and D-13, as shown on the plat of *Isles at Bayview Phase III*, as recorded in Plat Book 76 Pages 184-195, of the Public Records of Manatee County, Florida.

¹ This Corrective Quit Claim Deed has been executed and delivered for the purpose of correcting a typographical error in the name of the Grantee in that certain Quit Claim Deed dated March 1, 2023 and recorded in the public records at Instrument No. 202341021047 of the Official Records of Manatee County, Florida ("**Original Deed**"), which Original Deed inadvertently included an extra letter in the name of the community development district.

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

TO HAVE AND TO HOLD the same in fee simple forever, subject to taxes for the year hereof and subsequent years, as applicable, and all easements, restrictions, reservations, conditions, covenants, limitations and agreements of record. This reference to such matters of record shall not operate to re-impose the same.

RESERVATION OF EASEMENT

Grantor hereby reserves unto itself and its successors and assigns, and Grantee by acceptance hereby gives and grants unto Grantor and its successors and assigns, non-exclusive easements for ingress and egress over, upon and across the Property, together with the rights to install, maintain, repair, plant, mow, cultivate, irrigate, improve and care for all landscaping, hardscaping, irrigation, lighting, conservation and related improvements, and the right to maintain, repair and replace and improve any improvements now or hereafter located on the Property; provided, however, that Grantor's reservation of rights hereunder shall be deemed to impose any obligations on Grantor to maintain, repair or replace any part of the Property or improvements located thereon.


NOTE: The conveyance of the Property pursuant to this Quit Claim Deed is not intended to satisfy or evidence the satisfaction of any obligation (if any) of the Grantee to pay for improvements located on the Property and pursuant to that certain *Acquisition Agreement*, effective July 29, 2020.

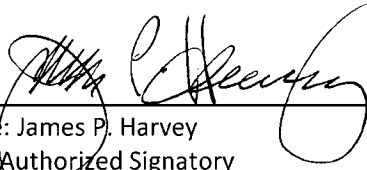
[CONTINUED ON FOLLOWING PAGE]


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

Signed, sealed and delivered
in the presence of:

KL EAGLE POINT LLC

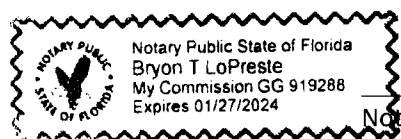

Print Name: Myssa Livingstone

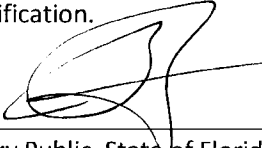
By: 
Name: James P. Harvey
Title: Authorized Signatory


Print Name: Bryon T. LoPreste

**STATE OF FLORIDA
COUNTY OF HILLSBOROUGH**

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 3rd day of October, 2023, by James P. Harvey, as Authorized Signatory of KL Eagle Point LLC, on its behalf. Who ☒ is personally known to me or ☐ produced _____ as identification.





Notary Public, State of Florida

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

Tab 3

**EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2020
(2020 PROJECT ASSESSMENT AREA)
(Acquisition and Construction)**

The undersigned, a Responsible Officer of the Eagle Pointe Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and Regions Bank, as trustee (the "Trustee"), dated as of July 1, 2020, as supplemented by that certain First Supplemental Trust Indenture dated as of July 1, 2020 (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: CR112
- (B) Identify Acquisition Agreement, if applicable; ***Acquisition and Advanced Funding Agreement (2020 Project)***
- (C) Name of Payee: ***KL Eagle Point LLC***
- (D) Amount Payable: ***\$14,276.30, Remaining Balance in the 2020 Acquisition and Construction Account***
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments): ***Acquisition of Amenity Center Improvements***

| | |
|---|---------------------------|
| Acquisition of Amenity Center Improvements | \$629,265.57 ¹ |
| #2023-08 Resolution Regarding Contribution in Lieu of Assessments & District Funded Developer Amounts | <u>(\$584,033.27)</u> |
| Remaining Eligible Balance: | \$45,232.30 |

- (F) Fund or Account and subaccount, if any, from which disbursement to be made:

Series 2020 Acquisition and Construction Account of the Acquisition and Construction Fund

The undersigned hereby certifies that:

- obligations in the stated amount set forth above have been incurred by the District,

¹ Pursuant to the Cost Share Agreement, only \$629,265.57 of the Amenity Center Improvement costs are eligible for acquisition or contribution.

2. each disbursement set forth above is a proper charge against the Series 2020 Acquisition and Construction Account;
3. each disbursement set forth above was incurred in connection with the Cost of the 2020 Project; and
4. each disbursement represents a Cost of 2020 Project which has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested are on file with the District.

**EAGLE POINTE COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Responsible Officer

Date: _____

**CONSULTING ENGINEER'S APPROVAL FOR
NON-COST OF ISSUANCE OR NON-OPERATING COSTS REQUESTS ONLY**

The undersigned Consulting Engineer hereby certifies that this disbursement is for the Cost of the 2020 Project and is consistent with: (i) the Acquisition Agreement; and (ii) the report of the Consulting Engineer, as such report shall have been amended or modified; and (iii) the plans and specifications for the corresponding portion of the 2020 Project with respect to which such disbursement is being made; and, further certifies that: (B) the purchase price to be paid by the District for the 2020 Project work product and/or improvements to be acquired with this disbursement is no more than the lesser of (i) the fair market value of such improvements and (ii) the actual cost of construction of such improvements; and (C) the plans and specifications for the 2020 Project improvements have been approved by all regulatory bodies required to approve them or such approval can reasonably be expected to be obtained; (D) all currently required approvals and permits for the acquisition, construction, reconstruction, installation and

equipping of the portion of the 2020 Project for which disbursement is made have been obtained from all applicable regulatory bodies; and (E) subject to permitted retainage under the applicable contracts, the seller has paid all contractors, subcontractors, and materialmen that have provided services or materials in connection with the portions of the 2020 Project for which disbursement is made hereby, if acquisition is being made pursuant to the Acquisition Agreement.

Consulting Engineer

Tab 4

RESOLUTION 2024-02

[PROJECT COMPLETION RESOLUTION FOR 2020 PROJECT]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT ADDRESSING REAL ESTATE CONVEYANCES AND PERMITS; ACCEPTING A CERTIFICATE OF THE DISTRICT ENGINEER AND DECLARING THE 2020 PROJECT COMPLETE; ADDRESSING CONTRIBUTION REQUIREMENTS; PROVIDING DIRECTION TO THE TRUSTEE; FINALIZING THE 2020 ASSESSMENTS; AUTHORIZING CONVEYANCES; AUTHORIZING A MUTUAL RELEASE; PROVIDING FOR A SUPPLEMENT TO THE IMPROVEMENT LIEN BOOK; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

Background

WHEREAS, the Eagle Pointe Community Development District (“**District**”) was established for the purpose of providing infrastructure improvements, facilities, and services to the lands within the District as provided in Chapter 190, *Florida Statutes*; and

2020 Project and 2020 Bonds

WHEREAS, on July 29, 2020, the District issued its \$7,855,000 Special Assessment Bonds, Series 2020 (2020 Project Assessment Area) (“**2020 Bonds**”), to finance a portion of its “**2020 Project**,” and

WHEREAS, the 2020 Bonds were issued pursuant to that certain *Master Trust Indenture*, as supplemented by the *First Supplemental Trust Indenture*, each between the District and Regions Bank (“**Trustee**”) both dated July 1, 2020, respectively (collectively the “**Indenture**”); and

WHEREAS, the 2020 Project originally was estimated to cost approximately \$10,811,310 and is described in the *First Supplemental Engineer’s Report for the Eagle Pointe Community Development District (2020 Project)*, dated February 14, 2020 (“**Engineer’s Report**”); and

WHEREAS, the 2020 Project includes, among other things, roadways, stormwater management, utilities (water, wastewater and reclaim), hardscape/landscape/irrigation, streetlights/undergrounding of electrical utility lines, recreational amenities, environmental conservation/mitigation, offsite improvements, and other infrastructure; and

WHEREAS, in order to secure repayment of the 2020 Bonds, and pursuant to Resolutions 2020-05, 2020-06, and 2020-14 (together, and among other assessment resolutions, “**2020 Assessment Resolution**”), the District levied and imposed special assessment lien(s) (together, “**2020 Assessments**”), which are levied and imposed on certain benefitted lands (i.e., the “**2020 Assessment Area**”) within the 2020 Project Assessment Area of the District; and

WHEREAS, the 2020 Assessments are further described in the *Master Special Assessment Allocation Report – 2020 Project*, dated February 14, 2020, and as supplemented by the *Final*

Supplemental Special Assessment Allocation Report, dated July 14, 2020 (together, “**2020 Assessment Report**”); and

WHEREAS, generally stated, the 2020 Project specially benefits the assessable lands in the 2020 Assessment Area, as set forth in the 2020 Assessment Resolution, and it is reasonable, proper, just and right to assess the costs of the 2020 Project financed with the 2020 Bonds to the specially benefited properties within the District as set forth in the 2020 Assessment Resolution and this Resolution; and

Completion of Project

WHEREAS, the 2020 Project, and all components thereof, have been completed; and

WHEREAS, pursuant to Chapter 170, *Florida Statutes*, and the Indenture, the District Engineer has executed and delivered an Engineer’s Certificate (“**Engineer’s Certificate**”), attached hereto as **Exhibit A**, wherein the District Engineer certified the 2020 Project complete; and

WHEREAS, the District has also made certain determinations in connection with the completion of the 2020 Project, as set forth in **Exhibit B** (“**District Certificate**”); and

WHEREAS, upon receipt of and in reliance upon the Engineer’s Certificate, the District’s Board desires to certify the 2020 Project complete in accordance with the Indenture and pursuant to Chapter 170, *Florida Statutes*; and

WHEREAS, based on the Engineer’s Certificate, the Board desires to declare the 2020 Project complete for purposes of the Indenture and Chapter 170, *Florida Statutes*;

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

1. RECITALS. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

2. AUTHORITY. This Resolution is adopted pursuant the Indenture and provisions of Florida law, including Chapters 170 and 190, *Florida Statutes*.

3. ACCEPTANCE OF ENGINEER’S CERTIFICATE. The Board hereby accepts the Engineer’s Certificate, attached hereto as **Exhibit A**, and certifies the 2020 Project complete in accordance with the Assessment Resolution, the Indenture and Chapter 170 of the *Florida Statutes*. The Completion Date, as that term is defined in the Master Trust Indenture, shall be the date of the adoption of this Resolution accepting the Engineer’s Certificate.

4. SATISFACTION OF CONTRIBUTION REQUIREMENTS. In reliance on the certifications made in **Exhibit B**, and as further addressed in part by the District’s Resolution 2023-08, the Developer has satisfied any and all Contribution Requirements (as defined in **Exhibit B**), and the District hereby formally recognizes the satisfaction of all Contribution Requirements relating to the 2020 Assessments.

5. DIRECTION TO TRUSTEE. District Staff is directed to send notify the Trustee for the 2020 Bonds of the completion of the 2020 Project, effect any final transfers of funds from the Series 2020 Acquisition and Construction Account, and close the account.

6. FINALIZATION OF 2020 ASSESSMENTS. Pursuant to Section 170.08, *Florida Statutes*, and the 2020 Assessment Resolution, and because the 2020 Project is complete, the 2020 Assessments are to be credited the difference in the assessment as originally made, approved, and confirmed and a proportionate part of the actual project costs of the 2020 Project. Because all of the original construction proceeds from the 2020 Bonds were used to construct the 2020 Project, and all Contribution Requirements were satisfied, no such credit is due. Accordingly, and pursuant to Section 170.08, *Florida Statutes*, and the 2020 Assessment Resolution, the 2020 Assessments are hereby finalized in the amount of the outstanding debt due on the 2020 Bonds in accordance with **Exhibit B** herein, and are hereby apportioned in accordance with the 2020 Assessment Report and the Final Assessment Lien Roll on file with the District Manager.

7. REAL ESTATE CONVEYANCES; PERMITS. In connection with the District's 2020 Project, the District: (i) has accepted permits, approvals, right-of-way agreements and other similar documents from governmental entities for the construction and/or operation of the Improvements, and (ii) has accepted, conveyed and/or dedicated certain interests in real and personal property (e.g., roads, utilities, stormwater improvements, and other systems), and, for those purposes, has executed plats, deeds, easements, bills of sale, permit transfer documents, agreements, and other documents necessary for the conveyance and/or operation of Improvements, work product and land ((i) and (ii) together, the "Conveyances"). All such Conveyances are hereby ratified, if not previously approved, and any remaining Conveyances, as identified in **Exhibit A**, are expressly authorized.

8. MUTUAL RELEASE. Because the 2020 Project is complete, the District hereby authorizes execution of the Mutual Release of Obligations, attached hereto as **Exhibit C**.

9. IMPROVEMENT LIEN BOOK. Immediately following the adoption of this Resolution, the special assessments as reflected herein shall be recorded by the Secretary of the Board of the District in the District's "Improvement Lien Book." The special assessment or assessments against each respective parcel shall be and shall remain a legal, valid and binding first lien on such parcel until paid and such lien shall be coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims.

10. TRUE-UP PAYMENTS. Pursuant to the 2020 Assessment Resolution, among other documents, there may be required from time to time certain true-up payments. Nothing herein shall be deemed to amend or alter the requirement to make true-up payments as and when due.

11. GENERAL AUTHORIZATION. The Chairman, members of the Board of Supervisors and District staff are hereby generally authorized, upon the adoption of this Resolution, to do all acts and things required of them by this Resolution or desirable or consistent with the requirements or intent hereof.

12. CONFLICTS. All District resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed. This Resolution is intended to supplement the 2020 Assessment Resolution which remains in full force and effect. This Resolution and the 2020 Assessment Resolution shall be construed to the maximum extent possible to give full force and effect to the

provisions of each resolution. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

13. SEVERABILITY. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

14. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

[THIS SPACE INTENTIONALLY LEFT BLANK]

PASSED AND ADOPTED this ____ day of _____, 2023.

ATTEST:

**EAGLE POINTE COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

By: _____
Its: _____

Exhibit A: District Engineer's Certificate
Exhibit B: District Certificate
Exhibit C: Mutual Release of Obligations

EXHIBIT A

ENGINEER'S CERTIFICATE
COMPLETION OF 2020 PROJECT

_____, 2023

Board of Supervisors
Eagle Pointe Community Development District

Regions Bank, as Trustee

RE: Certificate of Completion for 2020 Project

This Certificate is furnished in accordance Chapter 170, *Florida Statutes*, and regarding the District's "**2020 Project**" as described in the *First Supplemental Engineer's Report for the Eagle Pointe Community Development District (2020 Project)*, dated February 14, 2020. It is also furnished pursuant to Section 5.01(c) of the *Master Trust Indenture*, dated July 1, 2020 and relating to the \$7,855,000 Special Assessment Bonds, Series 2020 (2020 Project Assessment Area) ("**2020 Bonds**"). This Certificate is intended to evidence the completion of the 2020 Project undertaken by the District. The undersigned, as an authorized representative of District Engineer, hereby makes the following certifications upon which the District may rely:

1. I have reviewed certain available documentation, including, but not limited to, agreements, invoices, plans, plats, deeds, bills of sale, and other documentation relating to the District's 2020 Project and have had an opportunity to inspect the improvements and work product comprising the 2020 Project.

2. It is my professional opinion that:

- a. The 2020 Project, and all components thereof, have been acquired, constructed and installed in accordance with their specifications, and are capable of performing the functions for which they were intended.
- b. To the best of my knowledge and belief, and after reasonable inquiry, all labor, services, materials, and supplies used in the 2020 Project have been paid for and, where practicable, acknowledgment of such payments has been obtained from all contractors and suppliers.
- c. The purchase price paid by the District for the 2020 Project is no more than the lesser of: (1) the fair market value of such improvements and work product at the time of construction, and (2) the actual cost of construction of such improvements and creation of the work product.
- d. The 2020 Project cost at least the amount of (i) the acquisition and construction proceeds available from the 2020 Bonds, plus (ii) applicable assessment contributions as set forth in the District's assessment methodologies.
- e. The 2020 Project, as completed, continues to provide sufficient benefit to support the 2020 Assessments on the 2020 Assessment Area.

3. As part of the 2020 Project, the District did not fund any improvements that generated impact fee credits or similar credits.

4. The District did not fund more than its pro-rated share of costs allocated to the District under that certain *Cost Share Agreement*, recorded at Instrument No. 202041104858 in the Public Records of Manatee County, Florida (as amended from time to time).

5. All plans, permits and specifications necessary for the operation and maintenance of the improvements made for the 2020 Project are complete, in good standing, and on file with the District Engineer or have been transferred to the appropriate governmental entity having charge of such operation and maintenance.

6. The Date of Completion of the 2020 Project shall be the date upon which this Certificate is accepted by Resolution of the District's Board of Supervisors.

[CONTINUED ON NEXT PAGE]

WHEREFORE, the undersigned authorized representative of the District Engineer executes this Engineer's Certificate.

LEVELUP CONSULTING, LLC

Trent Stephenson, P.E.
Florida Registration No. _____
District Engineer

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this ____ day of _____, 2023, by _____, P.E., District Engineer of the Eagle Pointe Community Development District, who is personally known to me or who has produced _____ as identification, and did [☐] or did not [☐] take the oath.

Notary Public, State of _____

Print Name: _____

Commission No.: _____

My Commission Expires: _____

EXHIBIT B

**DISTRICT CERTIFICATE
REGARDING PROJECT COMPLETION**

_____, 2023

Board of Supervisors
Eagle Pointe Community Development District

Regions Bank, as Trustee

RE: Completion of 2020 Project

This Certificate is furnished in accordance with Chapter 170, *Florida Statutes*, and pursuant to Section 5.01(c) of the *Master Trust Indenture*, dated July 1, 2020 and relating to the \$7,855,000 Special Assessment Bonds, Series 2020 (2020 Project Assessment Area) ("**2020 Bonds**"). This Certificate is intended to address certain matters in connection with the completion of the 2020 Project, as defined in the trust indenture for the 2020 Bonds. The District Manager, Rizzetta & Company, Inc., hereby makes the following certifications:

1. ***Finalization of Assessments***

- a. The District has spent all monies from the applicable construction account for the 2020 Project, with the exception of certain nominal amounts.
- b. The Developer has satisfied any and all requirements, if any, to make contributions of infrastructure in connection with the reduction of 2020 Assessments to meet target levels, and/or to repay any impact fee credits.
- c. The District did not fund more than its pro-rated share of costs allocated to the District under that certain *Cost Share Agreement*, recorded at Instrument No. 202041104858 in the Public Records of Manatee County, Florida (as amended from time to time).
- d. As of the date hereof, no rebate amount is due and owing to the federal government with respect to the 2020 Bonds.
- e. Accordingly, and pursuant to Section 170.08, Florida Statutes, no credit is due in connection with finalizing the 2020 Assessment. The benefit to the lands subject to the 2020 Assessments from the completed 2020 Project is sufficient to support the 2020 Assessments, and the 2020 Assessments are fairly and reasonably allocated consistent with the Assessment Report.
- f. Further, the 2020 Assessments are sufficient to pay the remaining debt service on the 2020 Bonds.
- g. Based on a review of the applicable plats for all lands within the District, no true-up is presently due and owing at this time under the Assessment Resolutions.

2. ***Direction to Trustee*** – Because the 2020 Project is complete, it is appropriate at this time to release any remaining monies in the Series 2020 Acquisition and Construction Account pursuant to the terms of the applicable trust indenture, and close the accounts.

[THIS SPACE INTENTIONALLY LEFT BLANK]

WHEREFORE, the undersigned authorized representative has executed the foregoing District Certificate regarding Project Completion.

RIZZETTA & COMPANY, INC.

By: _____
Its: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this ____ day of _____, 2023, by _____, on behalf of Rizzetta & Company, Inc. as Assessment Consultant for the Eagle Pointe Community Development District, who is personally known to me or who has produced _____ as identification, and did [] or did not [] take the oath.

Notary Public, State of _____

Print Name: _____

Commission No.: _____

My Commission Expires: _____

EXHIBIT C

MUTUAL RELEASE

This Mutual Release ("**Release**") is made and entered into by and between:

EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in Manatee County, Florida ("**District**"), and

KL EAGLE POINT, LLC, a Delaware limited liability company, with a mailing address of 105 NE 1st Street, Delray Beach, Florida 33444 ("**Developer**").

RECITALS

WHEREAS, the District was established by ordinance adopted by the Board of County Commissioners in and for Manatee County, Florida, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended ("**Act**"), and is validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the Act authorizes the District to issue bonds for the purpose, among others, of planning, financing, constructing, operating and/or maintaining certain infrastructure, roadways, stormwater management, utilities (water, wastewater and reclaim), hardscape/landscape/irrigation, streetlights/undergrounding of electrical utility lines, recreational amenities, environmental conservation/mitigation, offsite improvements, and other infrastructure within or without the boundaries of the District; and

WHEREAS, the Developer is the primary developer of certain lands within the boundaries of the District; and

WHEREAS, on July 29, 2020, the District issued its \$7,855,000 Special Assessment Bonds, Series 2020 (2020 Project Assessment Area) ("**2020 Bonds**"), to finance a portion of its "**2020 Project**"; and

WHEREAS, the 2020 Project is described in the *First Supplemental Engineer's Report for the Eagle Pointe Community Development District (2020 Project)*, dated February 14, 2020 ("**Engineer's Report**"); and

WHEREAS, in connection with the 2020 Bonds, the District entered into certain agreements with the Developer, including the *Completion Agreement (2020 Project)*, dated July 29, 2020 ("**2020 Completion Agreement**"), and the *Acquisition and Advanced Funding Agreement (2020 Project)*, dated July 29, 2020 ("**2020 Acquisition Agreement**"); and

WHEREAS, in order to ensure that certain target assessment levels were achieved at the Developer's request and for the debt assessments securing the 2020 Bonds, the Developer was required to make contributions to the District in the amount of \$186,755 (together, "**Contribution Requirements**"), and in infrastructure and/or work product; and

WHEREAS, as stated in District Resolution 2023-08, the Developer has satisfied the Contribution Requirements, and the parties desire to formally recognize the satisfaction of such Contribution Requirements; and

WHEREAS, the District is in the process of declaring the 2020 Project complete, and the parties desire to provide mutual releases relating thereto.

NOW, THEREFORE, for and in consideration of mutual promises and obligations, the receipt and sufficiency of which are hereby acknowledged, the District and the Developer agree as follows:

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

2. MUTUAL RELEASES. The Developer and District hereby agree that the Developer has been paid in full for any amounts owed in connection with the 2020 Project, and that there are no amounts of any kind due now or in the future, whether as construction proceeds, deferred costs, or otherwise, and whether pursuant to the 2020 Acquisition Agreement, 2020 Completion Agreement, applicable Trust Indentures or any other agreement, to the Developer and relating in any way to the 2020 Project or the 2020 Bonds. Accordingly, the Developer hereby acknowledges receipt of all payments due and owing for work product, infrastructure, or land conveyance, or any other amount owed relating in any way to the 2020 Project or 2020 Bonds; certifies that there are no outstanding requests for payment and that there is no disagreement as to the appropriateness of any such payments; and further waives and releases any claim, entitlement, or right it presently has or may have in the future to any additional payment of amounts due and owing related to the 2020 Project or 2020 Bonds.

In consideration therefor, and with the exception that the Developer shall reasonably cooperate to transfer to the District any remaining permits necessary for the operation of the District's capital improvement plan, the District does hereby release, release, remit, acquit, and forever discharge from any and all claims, demands, damages, attorney's fees (including appellate attorney's fees), costs, debts, actions, causes of action, and suits of any kind or nature whatsoever all claims it presently has or may have in the future against the Developer and its assigns, successors, predecessor and successor corporations, parent corporations, subsidiaries, affiliates, officers (past and present), employees (past and present), independent agents (past and present), agents (past and present, attorneys (past and present, partners (past and present), members (past and present), insurers (past and present), and any and all sureties and other insurers, on account of all damages, including compensatory, economic, non-economic, punitive, and all other damages, known and unknown, foreseen and unforeseen, and any and all rights, claims and demands of whatsoever kind or nature, in law or in equity, which it ever had, now have or may hereafter acquire against such parties arising out of or with respect to the construction, implementation, equipping, ownership and operation of the 2020 Project, or any portions thereof, and any of the 2020 Acquisition Agreement or 2020 Completion Agreement. The District further agrees that the Developer has satisfied any and all Contribution Requirements.

3. ASSESSMENTS AND TRUE-UP PAYMENTS. Nothing in this Mutual Release shall be construed to waive or otherwise apply to the Developer's obligation to pay assessments owed to the District and levied on lands owned by the Developer, or to waive or otherwise apply to any true-up obligations.

4. EFFECTIVE DATE. The releases contained herein shall take effect upon execution of this Release.

[THIS SPACE INTENTIONALLY LEFT BLANK]

WHEREFORE, the parties below execute this Release to be effective as of the __ day of _____, 2023.

**EAGLE POINTE COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Its: _____

KL EAGLE POINT LLC

By: _____
Its: _____

EXHIBIT A

ENGINEER'S CERTIFICATE
COMPLETION OF 2020 PROJECT

October 10, 2023

Board of Supervisors
Eagle Pointe Community Development District

Regions Bank, as Trustee

RE: Certificate of Completion for 2020 Project

This Certificate is furnished in accordance Chapter 170, *Florida Statutes*, and regarding the District's "**2020 Project**" as described in the *First Supplemental Engineer's Report for the Eagle Pointe Community Development District (2020 Project)*, dated February 14, 2020. It is also furnished pursuant to Section 5.01(c) of the *Master Trust Indenture*, dated July 1, 2020 and relating to the \$7,855,000 Special Assessment Bonds, Series 2020 (2020 Project Assessment Area) ("**2020 Bonds**"). This Certificate is intended to evidence the completion of the 2020 Project undertaken by the District. The undersigned, as an authorized representative of District Engineer, hereby makes the following certifications upon which the District may rely:

1. I have reviewed certain available documentation, including, but not limited to, agreements, invoices, plans, plats, deeds, bills of sale, and other documentation relating to the District's 2020 Project and have had an opportunity to inspect the improvements and work product comprising the 2020 Project.

2. It is my professional opinion that:

- a. The 2020 Project, and all components thereof, have been acquired, constructed and installed in accordance with their specifications, and are capable of performing the functions for which they were intended.
- b. To the best of my knowledge and belief, and after reasonable inquiry, all labor, services, materials, and supplies used in the 2020 Project have been paid for and, where practicable, acknowledgment of such payments has been obtained from all contractors and suppliers.
- c. The purchase price paid by the District for the 2020 Project is no more than the lesser of: (1) the fair market value of such improvements and work product at the time of construction, and (2) the actual cost of construction of such improvements and creation of the work product.
- d. The 2020 Project cost at least the amount of (i) the acquisition and construction proceeds available from the 2020 Bonds, plus (ii) applicable assessment contributions as set forth in the District's assessment methodologies.
- e. The 2020 Project, as completed, continues to provide sufficient benefit to support the 2020 Assessments on the 2020 Assessment Area.

3. As part of the 2020 Project, the District did not fund any improvements that generated impact fee credits or similar credits.

4. The District did not fund more than its pro-rated share of costs allocated to the District under that certain *Cost Share Agreement*, recorded at Instrument No. 202041104858 in the Public Records of Manatee County, Florida (as amended from time to time).

5. All plans, permits and specifications necessary for the operation and maintenance of the improvements made for the 2020 Project are complete, in good standing, and on file with the District Engineer or have been transferred to the appropriate governmental entity having charge of such operation and maintenance.

6. The Date of Completion of the 2020 Project shall be the date upon which this Certificate is accepted by Resolution of the District's Board of Supervisors.

[CONTINUED ON NEXT PAGE]

WHEREFORE, the undersigned authorized representative of the District Engineer executes this Engineer's Certificate.

LEVELUP CONSULTING, LLC

Trent Stephenson

Trent Stephenson, P.E.

Florida Registration No. 59514

District Engineer

STATE OF
COUNTY OF

Florida
Hillsborough

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 10 day of October, 2023, by Trent Stephenson, P.E., District Engineer of the Eagle Pointe Community Development District, who is personally known to me or who has produced _____ as identification, and did ☐ or did not ☐ take the oath.

Amber Jackson

Notary Public, State of Florida

Print Name: Amber Jackson

Commission No.: HH 317144

My Commission Expires: 9/27/26

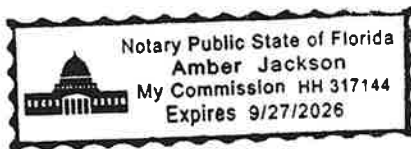


EXHIBIT B

**DISTRICT CERTIFICATE
REGARDING PROJECT COMPLETION**

_____, 2023

Board of Supervisors
Eagle Pointe Community Development District

Regions Bank, as Trustee

RE: Completion of 2020 Project

This Certificate is furnished in accordance with Chapter 170, *Florida Statutes*, and pursuant to Section 5.01(c) of the *Master Trust Indenture*, dated July 1, 2020 and relating to the \$7,855,000 Special Assessment Bonds, Series 2020 (2020 Project Assessment Area) ("**2020 Bonds**"). This Certificate is intended to address certain matters in connection with the completion of the 2020 Project, as defined in the trust indenture for the 2020 Bonds. The District Manager, Rizzetta & Company, Inc., hereby makes the following certifications:

1. ***Finalization of Assessments***

- a. The District has spent all monies from the applicable construction account for the 2020 Project, with the exception of certain nominal amounts.
- b. The Developer has satisfied any and all requirements, if any, to make contributions of infrastructure in connection with the reduction of 2020 Assessments to meet target levels, and/or to repay any impact fee credits.
- c. The District did not fund more than its pro-rated share of costs allocated to the District under that certain *Cost Share Agreement*, recorded at Instrument No. 202041104858 in the Public Records of Manatee County, Florida (as amended from time to time).
- d. As of the date hereof, no rebate amount is due and owing to the federal government with respect to the 2020 Bonds.
- e. Accordingly, and pursuant to Section 170.08, Florida Statutes, no credit is due in connection with finalizing the 2020 Assessment. The benefit to the lands subject to the 2020 Assessments from the completed 2020 Project is sufficient to support the 2020 Assessments, and the 2020 Assessments are fairly and reasonably allocated consistent with the Assessment Report.
- f. Further, the 2020 Assessments are sufficient to pay the remaining debt service on the 2020 Bonds.
- g. Based on a review of the applicable plats for all lands within the District, no true-up is presently due and owing at this time under the Assessment Resolutions.

2. ***Direction to Trustee*** – Because the 2020 Project is complete, it is appropriate at this time to release any remaining monies in the Series 2020 Acquisition and Construction Account pursuant to the terms of the applicable trust indenture, and close the accounts.

[THIS SPACE INTENTIONALLY LEFT BLANK]

WHEREFORE, the undersigned authorized representative has executed the foregoing District Certificate regarding Project Completion.

RIZZETTA & COMPANY, INC.

By: _____
Its: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this ____ day of _____, 2023, by _____, on behalf of Rizzetta & Company, Inc. as Assessment Consultant for the Eagle Pointe Community Development District, who is personally known to me or who has produced _____ as identification, and did [] or did not [] take the oath.

Notary Public, State of _____

Print Name: _____

Commission No.: _____

My Commission Expires: _____

EXHIBIT C

MUTUAL RELEASE

This Mutual Release ("**Release**") is made and entered into by and between:

EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in Manatee County, Florida ("**District**"), and

KL EAGLE POINT, LLC, a Delaware limited liability company, with a mailing address of 105 NE 1st Street, Delray Beach, Florida 33444 ("**Developer**").

RECITALS

WHEREAS, the District was established by ordinance adopted by the Board of County Commissioners in and for Manatee County, Florida, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended ("**Act**"), and is validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the Act authorizes the District to issue bonds for the purpose, among others, of planning, financing, constructing, operating and/or maintaining certain infrastructure, roadways, stormwater management, utilities (water, wastewater and reclaim), hardscape/landscape/irrigation, streetlights/undergrounding of electrical utility lines, recreational amenities, environmental conservation/mitigation, offsite improvements, and other infrastructure within or without the boundaries of the District; and

WHEREAS, the Developer is the primary developer of certain lands within the boundaries of the District; and

WHEREAS, on July 29, 2020, the District issued its \$7,855,000 Special Assessment Bonds, Series 2020 (2020 Project Assessment Area) ("**2020 Bonds**"), to finance a portion of its "**2020 Project**"; and

WHEREAS, the 2020 Project is described in the *First Supplemental Engineer's Report for the Eagle Pointe Community Development District (2020 Project)*, dated February 14, 2020 ("**Engineer's Report**"); and

WHEREAS, in connection with the 2020 Bonds, the District entered into certain agreements with the Developer, including the *Completion Agreement (2020 Project)*, dated July 29, 2020 ("**2020 Completion Agreement**"), and the *Acquisition and Advanced Funding Agreement (2020 Project)*, dated July 29, 2020 ("**2020 Acquisition Agreement**"); and

WHEREAS, in order to ensure that certain target assessment levels were achieved at the Developer's request and for the debt assessments securing the 2020 Bonds, the Developer was required to make contributions to the District in the amount of \$186,755 (together, "**Contribution Requirements**"), and in infrastructure and/or work product; and

WHEREAS, as stated in District Resolution 2023-08, the Developer has satisfied the Contribution Requirements, and the parties desire to formally recognize the satisfaction of such Contribution Requirements; and

WHEREAS, the District is in the process of declaring the 2020 Project complete, and the parties desire to provide mutual releases relating thereto.

NOW, THEREFORE, for and in consideration of mutual promises and obligations, the receipt and sufficiency of which are hereby acknowledged, the District and the Developer agree as follows:

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

2. MUTUAL RELEASES. The Developer and District hereby agree that the Developer has been paid in full for any amounts owed in connection with the 2020 Project, and that there are no amounts of any kind due now or in the future, whether as construction proceeds, deferred costs, or otherwise, and whether pursuant to the 2020 Acquisition Agreement, 2020 Completion Agreement, applicable Trust Indentures or any other agreement, to the Developer and relating in any way to the 2020 Project or the 2020 Bonds. Accordingly, the Developer hereby acknowledges receipt of all payments due and owing for work product, infrastructure, or land conveyance, or any other amount owed relating in any way to the 2020 Project or 2020 Bonds; certifies that there are no outstanding requests for payment and that there is no disagreement as to the appropriateness of any such payments; and further waives and releases any claim, entitlement, or right it presently has or may have in the future to any additional payment of amounts due and owing related to the 2020 Project or 2020 Bonds.

In consideration therefor, and with the exception that the Developer shall reasonably cooperate to transfer to the District any remaining permits necessary for the operation of the District's capital improvement plan, the District does hereby release, release, remit, acquit, and forever discharge from any and all claims, demands, damages, attorney's fees (including appellate attorney's fees), costs, debts, actions, causes of action, and suits of any kind or nature whatsoever all claims it presently has or may have in the future against the Developer and its assigns, successors, predecessor and successor corporations, parent corporations, subsidiaries, affiliates, officers (past and present), employees (past and present), independent agents (past and present), agents (past and present, attorneys (past and present, partners (past and present), members (past and present), insurers (past and present), and any and all sureties and other insurers, on account of all damages, including compensatory, economic, non-economic, punitive, and all other damages, known and unknown, foreseen and unforeseen, and any and all rights, claims and demands of whatsoever kind or nature, in law or in equity, which it ever had, now have or may hereafter acquire against such parties arising out of or with respect to the construction, implementation, equipping, ownership and operation of the 2020 Project, or any portions thereof, and any of the 2020 Acquisition Agreement or 2020 Completion Agreement. The District further agrees that the Developer has satisfied any and all Contribution Requirements.

3. ASSESSMENTS AND TRUE-UP PAYMENTS. Nothing in this Mutual Release shall be construed to waive or otherwise apply to the Developer's obligation to pay assessments owed to the District and levied on lands owned by the Developer, or to waive or otherwise apply to any true-up obligations.

WHEREFORE, the parties below execute this Release to be effective as of the 2nd day of November, 2023.

**EAGLE POINTE COMMUNITY
DEVELOPMENT DISTRICT**

DocuSigned by:

Candice Bain

C6D8BCF08ED4424...

By: Candice Bain

Its: Chairman

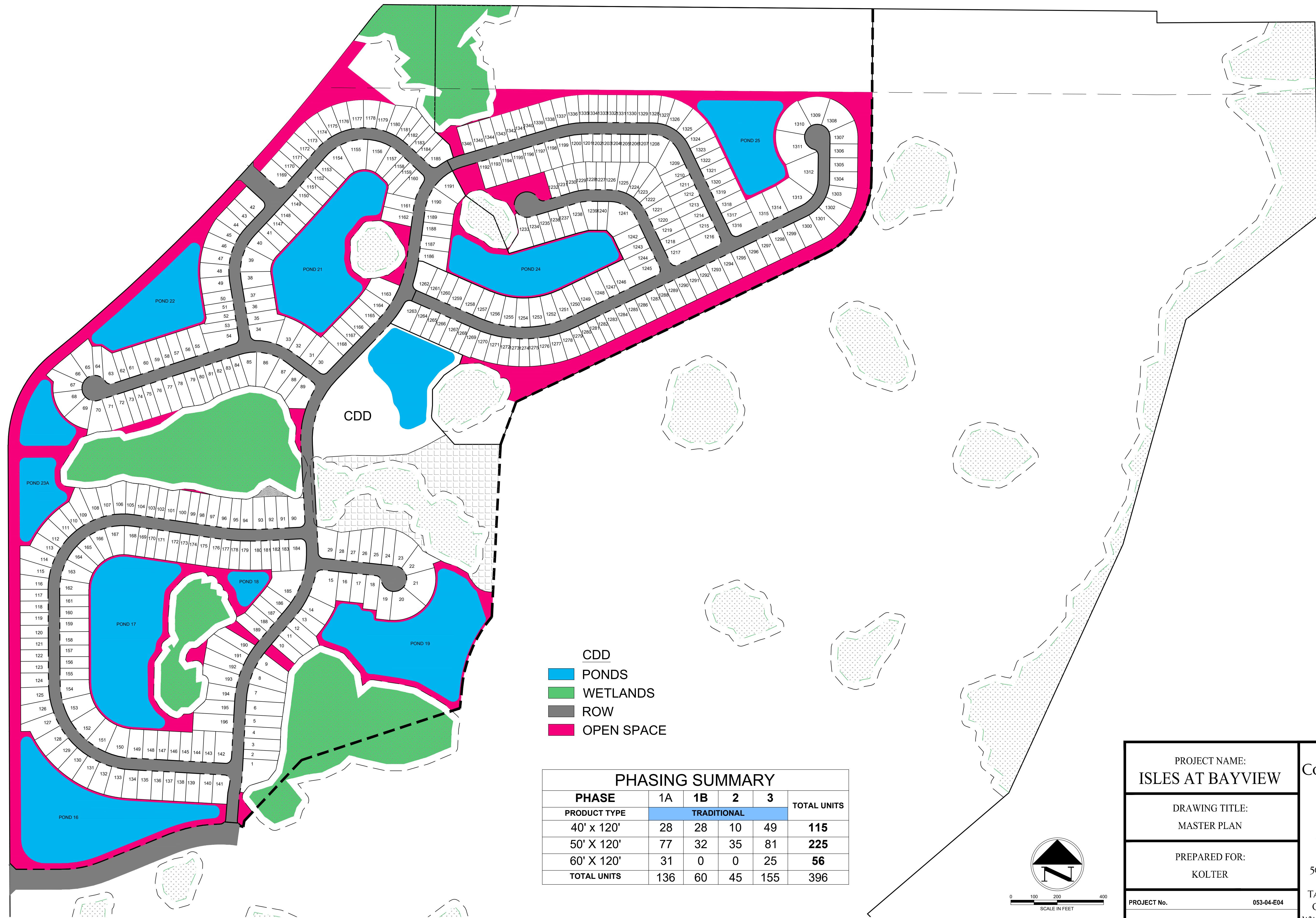
KL EAGLE POINT LLC

By: James P. Harvey

Its: Authorized Signatory

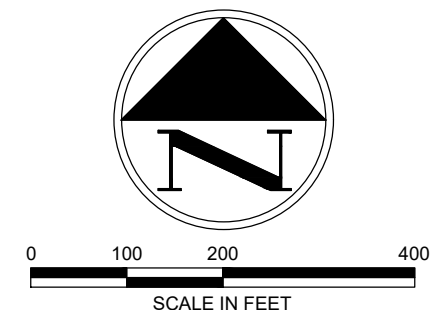
Tab 5

T:\Projects\053-04 Eagle Pointe - Traditional\Drawings\053-04-EDM Lake HOA Exhibit\Current Plans\053-04-EDM.dwg
10/10/2023 8:32:06 AM PLOTTED BY: jay mckinney



- CDD
POND
WETLANDS
ROW
OPEN SPACE

| PHASING SUMMARY | | | | | |
|-----------------|-------------|----|----|-----|-------------|
| PHASE | 1A | 1B | 2 | 3 | TOTAL UNITS |
| PRODUCT TYPE | TRADITIONAL | | | | |
| 40' x 120' | 28 | 28 | 10 | 49 | 115 |
| 50' X 120' | 77 | 32 | 35 | 81 | 225 |
| 60' X 120' | 31 | 0 | 0 | 25 | 56 |
| TOTAL UNITS | 136 | 60 | 45 | 155 | 396 |



| | | |
|-----------------------------------|------------|--|
| PROJECT NAME: ISLES AT BAYVIEW | | 505 E. JACKSON STREET SUITE 200 TAMPA, FLORIDA 33602 OFFICE: 813-375-0616 WWW.LEVELUPFLORIDA.COM |
| DRAWING TITLE: MASTER PLAN | | |
| PREPARED FOR: KOLTER | | |
| PROJECT No. | 053-04-E04 | |
| SHEET | | 1 of 1 |

Tab 6

EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT

c/o Taylor Nielson, District Manager, Rizzetta & Company, Inc.
9428 Camden Field Parkway, Riverview, Florida 33578, Phone: 813-533-2950

October 2023

Del Webb Bayview Community Association, Inc.
c/o Access Management
2970 University Parkway, Suite 101
Sarasota, Florida 34243

Re: Holiday Lighting Cost Share Agreement

Dear Sir or Madam,

I am writing on behalf of the Eagle Pointe Community Development District ("**District**"), and in connection with the District's installation of certain holiday and/or track lighting along Carter Road and Barrier Coast Trail pursuant to the attached "Holiday Lighting Proposal," or "**Proposal**." In consideration of the District implementing the Proposal, and paying the lighting installation contractor for the Proposal, we understand that the Del Webb Bayview Community Association, Inc. ("**HOA**") will reimburse the District for half of the price of the Proposal within 30 days from the date of this letter agreement.

If the HOA is in agreement with the terms of this letter agreement, please sign below on behalf of the HOA and return an original signed copy to our office. Thank you for your attention to this matter.

Sincerely,

Eagle Pointe Community Development
District

By: _____
Its: Authorized Representative

Agreed to by:

Del Webb Bayview Community Association, Inc.

By: _____
Print: _____
Its: _____

HOLIDAY LIGHTING PROPOSAL

Illuminations Holiday Lighting

Proposal

8606 Herons Cove Pl
Tampa, FL 33647
Tim Gay (813) 334-4827

TO:
Eagle Pointe CDD via Del Webb
c/o Rizzetta & Co
3434 Colwell Ave; Ste 200
Tampa, FL 33614

(813) 994-1001

| JOB DESCRIPTION |
|--|
| Holiday Lighting and Decoration for Eagle Pointe |

| ITEMIZED ESTIMATE: TIME AND MATERIALS | | AMOUNT |
|---------------------------------------|---|-------------------|
| Main Entrance | Entrance - Carter Rd and Barrier Coast Trail | \$2,535.00 |
| | Install warm white C9s outlining top of 3 column caps Install warm white C9s outlining top of Isles at Bayview sign (both sides) Install 6 x 36" wreaths with lights and bows on both sides of 3 monument columns | |
| | Install warm white LED mini lights on palm tree in front of center median sign | \$400.00 |
| | Install warm white LED mini lights in 2 palm trees in center median | \$800.00 |
| | Center Median Total | \$3,735.00 |
| | 50% Center Median Total | \$1,867.50 |
| | Install warm white LED mini lights in 2 palm trees on entrance | \$800.00 |
| | 50% Deposit Required | |
| TOTAL ESTIMATED JOB COST | | \$2,667.50 |

- * Price includes rental of materials, labor, installation, service and removal.
- * Illuminations Holiday Lighting takes the utmost care and precaution to protect your premises and property.
- * Customer hereby authorizes Illuminations Holiday Lighting, to install and / or remove all materials on said property as provided herein.
- * Assumes adequate power available. If additional power needed client is responsible for providing.
- * Please note: Loss of material due to theft or vandalism is reimbursable at cost
- * Remaining balance of project due upon receipt of invoice after installation.
- * Removal process begins after New Years Day. It can take up to a week or more for completion. Power can be turned off in the interim.

Tim Gay
PREPARED BY

9/22/2023
DATE

AUTHORIZED SIGNATURE FOR EAGLES POINTE CDD

DATE

CONFIDENTIAL - This message is sent on behalf of Illuminations Holiday Lighting and is intended for authorized personnel and Board Members of Eagle Pointe CDD only. As the intended recipient you are notified that disclosing, copying, distributing or taking any action in reliance on the contents of this information is strictly prohibited.

Tab 7



Rizzetta & Company

UPCOMING DATES TO REMEMBER

- **Next Meeting:** February 1, 2024
- **FY 2020-2021 Audit Completion Deadline:** Completed
- **Next Election:** November 2024
- **Quarterly Website Compliance Audit:** Completed, 100% in compliance

District Manager's Report

November 2

2023

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FINANCIAL SUMMARY

9/30/2023

General Fund Cash & Investment
Balance:

\$107,339

Reserve Fund Cash, Capital Projects Fund & Investment
Balance:

\$5,702

Debt Service Fund Investment
Balance:

\$397,742

**Total Cash and Investment
Balances:**

\$510,783

General Fund Expense Variance: \$10,335 Over budget

Tab 8



Rizzetta & Company

Eagle Pointe Community Development District

**Financial Statements
(Unaudited)**

September 30, 2023

Prepared by: Rizzetta & Company, Inc.

**eaglepointecdd.org
rizzetta.com**

Eagle Pointe Community Development District

Balance Sheet

As of 09/30/2023

(In Whole Numbers)

| | General Fund | Debt Service Fund | Capital Project Fund | Total Gvmnt Fund | Fixed Assets Group | Long-Term Debt |
|--|----------------|-------------------|----------------------|------------------|--------------------|------------------|
| Assets | | | | | | |
| Cash In Bank | 107,339 | 0 | 0 | 107,339 | 0 | 0 |
| Investments | 0 | 397,742 | 5,702 | 403,444 | 0 | 0 |
| Accounts Receivable | 24,440 | 0 | 0 | 24,440 | 0 | 0 |
| Fixed Assets | 0 | 0 | 0 | 0 | 7,688,334 | 0 |
| Amount Available in Debt Service | 0 | 0 | 0 | 0 | 0 | 397,742 |
| Amount To Be Provided Debt Service | 0 | 0 | 0 | 0 | 0 | 7,162,258 |
| Total Assets | 131,779 | 397,742 | 5,702 | 535,223 | 7,688,334 | 7,560,000 |
| Liabilities | | | | | | |
| Accounts Payable | 11,944 | 0 | 0 | 11,944 | 0 | 0 |
| Accrued Expenses | 6,121 | 0 | 0 | 6,121 | 0 | 0 |
| Other Current Liabilities | 40 | 0 | 0 | 40 | 0 | 0 |
| Revenue Bonds Payable-Long Term | 0 | 0 | 0 | 0 | 0 | 7,560,000 |
| Deposits Payable | 200 | 0 | 0 | 200 | 0 | 0 |
| Total Liabilities | 18,305 | 0 | 0 | 18,305 | 0 | 7,560,000 |
| Fund Equity & Other Credits | | | | | | |
| Beginning Fund Balance | 75,788 | 384,855 | 3,508 | 464,151 | 0 | 0 |
| Investment In General Fixed Assets | 0 | 0 | 0 | 0 | 7,688,334 | 0 |
| Net Change in Fund Balance | 37,687 | 12,887 | 2,194 | 52,768 | 0 | 0 |
| Total Fund Equity & Other Credits | 113,475 | 397,742 | 5,702 | 516,919 | 7,688,334 | 0 |
| Total Liabilities & Fund Equity | 131,779 | 397,742 | 5,702 | 535,223 | 7,688,334 | 7,560,000 |

See Notes to Unaudited Financial Statements

Eagle Pointe Community Development District

Statement of Revenues and Expenditures

As of 09/30/2023

(In Whole Numbers)

| | Year Ending 09/30/2023 | Through 09/30/2023 | Year To Date 09/30/2023 | |
|--|---------------------------|-----------------------|----------------------------|-----------------|
| | Annual Budget | YTD Budget | YTD Actual | YTD Variance |
| Revenues | | | | |
| Interest Earnings | | | | |
| Interest Earnings | 0 | 0 | 18 | (18) |
| Special Assessments | | | | |
| Tax Roll | 268,957 | 268,957 | 270,121 | (1,164) |
| Off Roll | 0 | 0 | 168,941 | (168,941) |
| Contributions & Donations from Private Sources | | | | |
| Developer Contributions | 211,452 | 211,452 | 84,597 | 126,855 |
| Other Misc. Revenues | | | | |
| Clubhouse Rentals | 0 | 0 | 560 | (560) |
| Total Revenues | 480,409 | 480,409 | 524,237 | (43,828) |
| Expenditures | | | | |
| Legislative | | | | |
| Supervisor Fees | 800 | 800 | 1,200 | (400) |
| Total Legislative | 800 | 800 | 1,200 | (400) |
| Financial & Administrative | | | | |
| Administrative Services | 4,774 | 4,774 | 4,774 | 0 |
| District Management | 21,322 | 21,322 | 21,322 | 0 |
| District Engineer | 8,000 | 8,000 | 2,023 | 5,977 |
| Disclosure Report | 5,000 | 5,000 | 5,000 | 0 |
| Trustees Fees | 3,500 | 3,500 | 2,813 | 687 |
| Assessment Roll | 5,304 | 5,304 | 5,304 | 0 |
| Financial & Revenue Collections | 3,819 | 3,819 | 3,819 | 0 |
| Accounting Services | 19,094 | 19,094 | 19,094 | 0 |
| Auditing Services | 3,125 | 3,125 | 4,035 | (910) |
| Arbitrage Rebate Calculation | 500 | 500 | 1,350 | (850) |
| Public Officials Liability Insurance | 2,836 | 2,836 | 2,540 | 296 |
| Legal Advertising | 2,000 | 2,000 | 1,683 | 317 |
| Bank Fees | 0 | 0 | 601 | (601) |
| Dues, Licenses & Fees | 1,000 | 1,000 | 225 | 775 |
| Website Hosting, Maintenance, Backup & Email | 2,738 | 2,738 | 2,737 | 1 |
| Total Financial & Administrative | 83,012 | 83,012 | 77,320 | 5,692 |
| Legal Counsel | | | | |
| District Counsel | 15,000 | 15,000 | 18,905 | (3,905) |
| Total Legal Counsel | 15,000 | 15,000 | 18,905 | (3,905) |

See Notes to Unaudited Financial Statements

Eagle Pointe Community Development District

Statement of Revenues and Expenditures

As of 09/30/2023

(In Whole Numbers)

| | Year Ending 09/30/2023 | Through 09/30/2023 | Year To Date 09/30/2023 | |
|--|---------------------------|-----------------------|----------------------------|--------------|
| | Annual Budget | YTD Budget | YTD Actual | YTD Variance |
| Electric Utility Services | | | | |
| Utility Services | 36,000 | 36,000 | 19,538 | 16,462 |
| Utility - Street Lights | 19,500 | 19,500 | 31,266 | (11,766) |
| Total Electric Utility Services | 55,500 | 55,500 | 50,804 | 4,696 |
| Water-Sewer Combination Services | | | | |
| Utility Services | 3,000 | 3,000 | 10,385 | (7,385) |
| Total Water-Sewer Combination Services | 3,000 | 3,000 | 10,385 | (7,385) |
| Stormwater Control | | | | |
| Aquatic Maintenance | 15,600 | 15,600 | 17,250 | (1,650) |
| Wetland Monitoring & Maintenance | 12,690 | 12,690 | 27,785 | (15,095) |
| Total Stormwater Control | 28,290 | 28,290 | 45,035 | (16,745) |
| Other Physical Environment | | | | |
| Property Insurance | 341 | 341 | 20,809 | (20,468) |
| General Liability Insurance | 3,466 | 3,466 | 3,105 | 361 |
| Landscape Maintenance | 86,000 | 86,000 | 143,494 | (57,494) |
| Irrigation Maintenance & Repair | 5,000 | 5,000 | 10,400 | (5,400) |
| Ornamental Lighting & Maintenance | 1,000 | 1,000 | 0 | 1,000 |
| Holiday Decorations | 1,500 | 1,500 | 0 | 1,500 |
| Total Other Physical Environment | 97,307 | 97,307 | 177,808 | (80,501) |
| Parks & Recreation | | | | |
| Management Contract | 60,400 | 60,400 | 47,693 | 12,707 |
| Employee - Mileage Reimbursement | 350 | 350 | 3,262 | (2,912) |
| Telephone, Internet, Cable | 0 | 0 | 1,567 | (1,567) |
| Security & Fire Monitoring Services | 750 | 750 | 0 | 750 |
| Pool Permits | 375 | 375 | 375 | 0 |
| Pest Control | 1,500 | 1,500 | 1,823 | (323) |
| Pool Furniture Replacement | 0 | 0 | 10,813 | (10,813) |
| Pool Service Contract | 16,800 | 16,800 | 7,700 | 9,100 |
| Playground Equipment & Maintenance | 3,500 | 3,500 | 0 | 3,500 |
| Maintenance & Repairs | 16,200 | 16,200 | 308 | 15,892 |
| Landscape & Irrigation Maintenance | 39,600 | 39,600 | 0 | 39,600 |
| Clubhouse Janitorial Services | 7,380 | 7,380 | 14,564 | (7,183) |
| Janitorial Supplies | 1,000 | 1,000 | 896 | 103 |
| Computer Support, Maintenance & Repair | 1,000 | 1,000 | 1,254 | (254) |
| Pest Control & Termite Bond | 750 | 750 | 0 | 750 |
| Pool Repair & Maintenance | 2,000 | 2,000 | 0 | 2,000 |
| Access Control Maintenance, Repair, Supplies | 5,000 | 5,000 | 2,504 | 2,497 |
| Clubhouse Miscellaneous Expense | 1,000 | 1,000 | 216 | 783 |
| Miscellaneous Expense | 9,895 | 9,895 | 7,359 | 2,536 |

See Notes to Unaudited Financial Statements

Eagle Pointe Community Development District

Statement of Revenues and Expenditures

As of 09/30/2023

(In Whole Numbers)

| | Year Ending 09/30/2023 | Through 09/30/2023 | Year To Date 09/30/2023 | |
|---|---------------------------|-----------------------|----------------------------|--------------|
| | Annual Budget | YTD Budget | YTD Actual | YTD Variance |
| Security System | 11,000 | 11,000 | 0 | 11,000 |
| Uniforms & Laundry | 500 | 500 | 0 | 500 |
| Office Supplies | 7,500 | 7,500 | 540 | 6,960 |
| Total Parks & Recreation | 186,500 | 186,500 | 100,874 | 85,626 |
| Special Events | | | | |
| Special Events | 11,000 | 11,000 | 8,413 | 2,587 |
| Total Special Events | 11,000 | 11,000 | 8,413 | 2,587 |
| Total Expenditures | 480,409 | 480,409 | 490,743 | (10,335) |
| Total Excess of Revenues Over(Under) Expenditures | 0 | 0 | 33,494 | (33,494) |
| Total Other Financing Sources(Uses) | | | | |
| Prior Year AP Credit | | | | |
| Prior Year A/P Credits | 0 | 0 | 4,193 | (4,193) |
| Total Other Financing Sources(Uses) | 0 | 0 | 4,193 | (4,193) |
| Fund Balance, Beginning of Period | 0 | 0 | 75,788 | (75,788) |
| Total Fund Balance, End of Period | 0 | 0 | 113,475 | (113,475) |

Eagle Pointe Community Development District

Statement of Revenues and Expenditures

As of 09/30/2023

(In Whole Numbers)

| | Year Ending 09/30/2023 | Through 09/30/2023 | Year To Date 09/30/2023 | |
|---|---------------------------|-----------------------|----------------------------|------------------|
| | Annual Budget | YTD Budget | YTD Actual | YTD Variance |
| Revenues | | | | |
| Interest Earnings | | | | |
| Interest Earnings | 0 | 0 | 14,568 | (14,568) |
| Special Assessments | | | | |
| Tax Roll | 278,028 | 278,028 | 279,232 | (1,204) |
| Off Roll | 178,585 | 178,585 | 178,585 | 0 |
| Total Revenues | <u>456,613</u> | <u>456,613</u> | <u>472,385</u> | <u>(15,772)</u> |
| Expenditures | | | | |
| Debt Service | | | | |
| Interest | 306,613 | 306,613 | 307,487 | (874) |
| Principal | 150,000 | 150,000 | 150,000 | 0 |
| Total Debt Service | <u>456,613</u> | <u>456,613</u> | <u>457,487</u> | <u>(874)</u> |
| Total Expenditures | <u>456,613</u> | <u>456,613</u> | <u>457,487</u> | <u>(874)</u> |
| Total Excess of Revenues Over(Under) Expenditures | <u>0</u> | <u>0</u> | <u>14,898</u> | <u>(14,898)</u> |
| Total Other Financing Sources(Uses) | | | | |
| Interfund Transfer (Expense) | | | | |
| Interfund Transfer | 0 | 0 | (2,010) | 2,010 |
| Total Other Financing Sources(Uses) | <u>0</u> | <u>0</u> | <u>(2,010)</u> | <u>2,010</u> |
| Fund Balance, Beginning of Period | <u>0</u> | <u>0</u> | <u>384,854</u> | <u>(384,854)</u> |
| Total Fund Balance, End of Period | <u>0</u> | <u>0</u> | <u>397,742</u> | <u>(397,742)</u> |

Eagle Pointe Community Development District

Statement of Revenues and Expenditures

As of 09/30/2023

(In Whole Numbers)

| | Year Ending 09/30/2023 | Through 09/30/2023 | Year To Date 09/30/2023 | |
|---|---------------------------|-----------------------|----------------------------|------------------|
| | Annual Budget | YTD Budget | YTD Actual | YTD Variance |
| Revenues | | | | |
| Interest Earnings | | | | |
| Interest Earnings | 0 | 0 | 184 | (184) |
| Contributions & Donations from Private Sources | | | | |
| Developer Contributions | 0 | 0 | 113,537 | (113,537) |
| Total Revenues | <u>0</u> | <u>0</u> | <u>113,721</u> | <u>(113,721)</u> |
| Expenditures | | | | |
| Other Physical Environment | | | | |
| Improvements Other Than Buildings | 0 | 0 | 113,537 | (113,538) |
| Total Other Physical Environment | <u>0</u> | <u>0</u> | <u>113,537</u> | <u>(113,538)</u> |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>113,537</u> | <u>(113,538)</u> |
| Total Excess of Revenues Over(Under) Expenditures | <u>0</u> | <u>0</u> | <u>184</u> | <u>(184)</u> |
| Total Other Financing Sources(Uses) | | | | |
| Interfund Transfer (Revenue) | | | | |
| Interfund Transfer | 0 | 0 | 2,010 | (2,010) |
| Total Other Financing Sources(Uses) | <u>0</u> | <u>0</u> | <u>2,010</u> | <u>(2,010)</u> |
| Fund Balance, Beginning of Period | <u>0</u> | <u>0</u> | <u>3,508</u> | <u>(3,508)</u> |
| Total Fund Balance, End of Period | <u>0</u> | <u>0</u> | <u>5,702</u> | <u>(5,702)</u> |

Eagle Pointe CDD
Investment Summary
September 30, 2023

| <u>Account</u> | <u>Investment</u> | <u>Balance as of</u> <u>September 30, 2023</u> |
|--|--|---|
| Regions Series 2020 Revenue | Goldman Sachs Financial Square Government Fund | \$ 160,703 |
| Regions Series 2020 Interest | Goldman Sachs Financial Square Government Fund | 250 |
| Regions Series 2020 Sinking Fund | Goldman Sachs Financial Square Government Fund | 231 |
| Regions Series 2020 Reserve | Goldman Sachs Financial Square Government Fund | 236,558 |
| Total Debt Service Fund Investments | | <u>\$ 397,742</u> |
| Regions Series 2020 Acquisition & Construction | Goldman Sachs Financial Square Government Fund | \$ 5,668 |
| Regions Series 2020 Construction Escrow | Goldman Sachs Financial Square Government Fund | 34 |
| Total Capital Projects Fund Investments | | <u>\$ 5,702</u> |

Eagle Pointe Community Development District
Summary A/R Ledger
From 09/01/2023 to 09/30/2023

| Fund_ID | Fund Name | Customer | Invoice Number | AR Account | Date | Balance Due |
|--------------------------|------------------|-------------------------------------|-----------------------|-------------------|-------------|--------------------|
| 206, 2221 | | | | | | |
| 206-001 | 206 General Fund | Del Webb Bayview HOA | AR00000835 | 11510 | 11/01/2022 | 205.00 |
| 206-001 | 206 General Fund | Del Webb Bayview HOA | AR00000986 | 11510 | 06/01/2023 | 246.67 |
| 206-001 | 206 General Fund | Del Webb Bayview HOA | AR00001116 | 11510 | 09/01/2023 | 246.67 |
| 206-001 | 206 General Fund | Green Hamrick Schermer & Johnson PA | AR00001205 | 12109 | 09/19/2023 | 4,800.00 |
| 206-001 | 206 General Fund | Green Hamrick Schermer & Johnson PA | AR00001206 | 12109 | 09/19/2023 | 6,313.84 |
| 206-001 | 206 General Fund | Green Hamrick Schermer & Johnson PA | AR00001216 | 12109 | 09/27/2023 | 12,627.68 |
| Sum for 206, 2221 | | | | | | 24,439.86 |
| Sum for 206 | | | | | | 24,439.86 |
| Sum Total | | | | | | 24,439.86 |

Eagle Pointe Community Development District
Summary A/P Ledger
From 09/1/2023 to 09/30/2023

| | Fund Name | GL posting date | Vendor name | Document number | Description | Balance Due |
|--------------------------|------------------|------------------------|--|---------------------------|--------------------------------------|--------------------|
| 206, 2221 | | | | | | |
| | 206 General Fund | 09/30/2023 | Action Security, Inc. | 24203 | Monthly Monitoring Service 09/23 | 195.00 |
| | 206 General Fund | 09/21/2023 | Florida Power & Light Company | 94944-10112 09/23 Autopay | Street Lights # Isles at Bayvi 09/23 | 2,642.03 |
| | 206 General Fund | 09/29/2023 | Juniper Landscaping of Florida, LLC | 232093 | Insect and Disease Control 09/23 | 400.00 |
| | 206 General Fund | 09/27/2023 | Juniper Landscaping of Florida, LLC | 231331 | Irrigation Repairs 09/23 | 2,200.00 |
| | 206 General Fund | 09/27/2023 | Kutak Rock, LLP | 3282641 | Legal Services 08/23 | 2,866.79 |
| | 206 General Fund | 09/27/2023 | Manatee County Utilities Department | 327091-179835 09/23 | 11450 Moonsail Dr. 09/23 | 541.07 |
| | 206 General Fund | 09/27/2023 | Manatee County Utilities Department | 327091-179344 09/23 | 8420 Breakers Ln. 09/23 | 28.17 |
| | 206 General Fund | 09/27/2023 | Manatee County Utilities Department | 327091-171006 09/23 | 11005 Moonsail Dr. 09/23 | 171.71 |
| | 206 General Fund | 09/25/2023 | Peace River Electric Cooperative, Inc. | 182570001 09/23 Autopay | 11404 Carter Rd 09/23 | 32.18 |
| | 206 General Fund | 09/30/2023 | Rizzetta & Company, Inc. | INV0000084269 | Out of Pocket Expenses 09/23 | 254.36 |
| | 206 General Fund | 09/29/2023 | Rizzetta & Company, Inc. | INV0000084244 | Personnel Reimbursement 09/29/23 | 2,443.10 |
| | 206 General Fund | 09/24/2023 | Spectrum | 0442567092423 Autopay | Internet Service 09/23 | 169.92 |
| Sum for 206, 2221 | | | | | | 11,944.33 |
| Sum for 206 | | | | | | 11,944.33 |
| Sum Total | | | | | | 11,944.33 |

EAGLE POINTE CDD
COMMUNITY DEVELOPMENT DISTRICT
Custody Account - Series 2020

Construction Custody Account Activity Through September 30, 2023

| | | |
|-----------------|---------------------------------------|----------------------|
| Inflows: | Developer Contributions | \$ 450,422.21 |
| | Due from Developer | - |
| | Total Developer Contributions: | 450,422.21 |
| | Total Inflows | \$ 450,422.21 |

Outflows:

| Requisition Date | Requisition Number | Contractor | Amount | Status As of 09/30/23 |
|-----------------------------|-------------------------------|-------------------------------------|---------------------|----------------------------------|
| 04/21/22 | CUS 1 | BrightView Landscape Development | \$ (38,253.60) | Cleared |
| 04/21/22 | CUS 2 | Clearview Land Design, PL | (1,295.36) | Cleared |
| 04/21/22 | CUS 3 | LevelUp Consulting, LLC | (27,403.70) | Cleared |
| 04/21/22 | CUS 4 | Mortensen Engineering, Inc. | (6,000.00) | Cleared |
| 05/26/22 | CUS 5 | Clearview Land Design, PL | (1,570.00) | Cleared |
| 05/26/22 | CUS 6 | GeoPoint Surveying, Inc. | (7,150.00) | Cleared |
| 05/26/22 | CUS 7 | LevelUp Consulting, LLC | (13,795.52) | Cleared |
| 05/26/22 | CUS 8 | Mortensen Engineering, Inc. | (7,245.00) | Cleared |
| 09/15/22 | CUS 9 | BrightView Landscape Development | (68,895.43) | Cleared |
| 09/15/22 | CUS 10 | Clearview Land Design, PL | (9,779.64) | Cleared |
| 09/15/22 | CUS 11 | Eco-Logic Services, LLC | (6,575.00) | Cleared |
| 09/15/22 | CUS 12 | Everde Growers | (20,662.00) | Cleared |
| 09/15/22 | CUS 13 | GeoPoint Surveying, Inc. | (14,700.00) | Cleared |
| 09/15/22 | CUS 14 | LevelUp Consulting, LLC | (8,400.16) | Cleared |
| 10/11/22 | CUS 15 | BrightView Landscape Development | (54,991.22) | Cleared |
| 10/11/22 | CUS 16 | Creative Sign Designs | (3,063.50) | Cleared |
| 10/11/22 | CUS 17 | GeoPoint Surveying, Inc. | (9,995.00) | Cleared |
| 10/11/22 | CUS 18 | SiteOne Landscape Supply, LLC | (12,721.45) | Cleared |
| 12/13/22 | CUS 19 | BrightView Landscape Development | (2,889.00) | Cleared |
| 12/13/22 | CUS 20 | Clearview Land Design, PL | (180.00) | Cleared |
| 12/13/22 | CUS 21 | GeoPoint Surveying, Inc. | (3,600.00) | Cleared |
| 12/13/22 | CUS 22 | Manatee County Utilities Department | (590.00) | Cleared |
| 01/24/23 | CUS 23 | BrightView Landscape Development | (27,773.28) | Cleared |
| 01/24/23 | CUS 24 | Clearview Land Design, PL | (23.45) | Cleared |
| 01/24/23 | CUS 25 | Ballenger Irrigation | (2,360.00) | Cleared |
| 01/24/23 | CUS 26 | BrightView Landscape Development | (4,505.00) | Cleared |
| 01/24/23 | CUS 27 | LevelUp Consulting, LLC | (3,973.15) | Cleared |
| 01/31/23 | CUS 28 | BrightView Landscape Development | (13,088.60) | Cleared |
| 02/21/23 | CUS 29 | Clearview Land Design, PL | (1,440.00) | Cleared |
| 03/15/23 | CUS 30 | LevelUp Consulting LLC | (4,053.44) | Cleared |
| 05/04/23 | CUS 31 | GeoPoint Surveying, Inc. | (700.00) | Cleared |
| 05/22/23 | CUS32 | BrightView Landscape Development | (19,806.00) | Cleared |
| 05/22/23 | CUS33 | LevelUp Consulting LLC | (8,371.68) | Cleared |
| 07/20/23 | CUS 34 | Ripa & Associates, LLC | (9,898.50) | Cleared |
| 09/11/23 | CUS 35 | LevelUp Consulting LLC | (6,133.37) | Cleared |
| 09/11/23 | CUS 36 | GeoPoint Surveying, Inc. | (19,148.00) | Cleared |
| 09/11/23 | CUS 37 | LevelUp Consulting LLC | (9,392.16) | Cleared |
| Total Requisitions: | | | (450,422.21) | |

Total Requisitions: (450,422.21)
Total Outflows: (450,422.21)

Series 2021 Custody Account Balance at September 30, 2023 \$ -

**Eagle Pointe Community Development District
Notes to Unaudited Financial Statements
September 30, 2023**

Balance Sheet

1. Trust statement activity has been recorded through 09/30/2023.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.

Tab 9

MINUTES OF MEETING

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

**EAGLE POINTE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the **Eagle Pointe Community Development District** will be held on **Thursday, August 3, 2023 at 8:30 a.m.** at the Eagle Pointe Clubhouse, located at 11450 Moonsail Dr., Parrish, FL 34219. The following is the agenda for this meeting:

Present and constituting a quorum:

| | |
|---------------|--|
| Candice Smith | Board Supervisor, Chairman |
| Paul Martin | Board Supervisor, Assistant Secretary |
| Roger Aman | Board Supervisor, Assistant Secretary |

Also present were:

| | |
|-----------------|--|
| Taylor Nielsen | District Manager, Rizzetta & Co., Inc. |
| Matt O’Nolan | District Manager, Rizzetta & Co., Inc. |
| Michael Eckert | District Counsel; Kutack Rock |
| Joe McCallister | Clubhouse Manager, Rizzetta & Company, Inc. |
| Juan Nova | Landscape Technician, Juniper Landscaping |

FIRST ORDER OF BUSINESS

CALL TO ORDER

Mr. O’Nolan called the meeting to order and performed roll call.

SECOND ORDER OF BUSINESS

AUDIENCE COMMENTS

The Board heard audience comments regarding changing pool hours to dawn to dusk and comments on Holiday lighting.

THIRD ORDER OF BUSINESS

STAFF REPORTS

A. Clubhouse Manager

1. Operational Manager’s Report

Mr. McCallister presented his report to the Board.

On a motion by Mr. Aman, seconded by Ms. Smith, with all in favor, the Board of Supervisors approved to change the Amenity hours to dawn until dusk, for the Eagle Pointe Community Development District.

B. District Counsel

No update.

C. District Engineer

The Board requested District Engineer outline project completion regarding Amenity Center improvements.

D. District Manager

Mr. O’Nolan announced that the next regular scheduled meeting will be held on Thursday, November 2, 2023 at 8:30 A.M.

1. Presentation of District Manager Report

Mr. O’Nolan presented his report to the Board. He noted that the District is \$19,861 under budget as of 6/30/2023.

2. Presentation of Financial Statement

Mr. O’Nolan presented the June financial statement to the Board.

FOURTH ORDER OF BUSINESS

Consideration of Minutes of the Board of Supervisors’ Meeting held on May 4, 2023 and the Revised Budget Meeting held on June 8, 2023 and the Operation and Maintenance Expenditures for the Months of April, May, and June 2023

| |
|---|
| <p>On a motion by Mr. Martin, seconded by Ms. Smith, with all in favor, the Board of Supervisors approved the of Minutes of the Board of Supervisors’ Meeting held on May 4, 2023 and the Revised Budget Meeting held on June 8, 2023 and the Operation and Maintenance Expenditures for the Months of April (\$48,100.60), May (\$108,990.00), and June (\$58,579.74) 2023, for the Eagle Pointe Community Development District.</p> |
|---|

FIFTH ORDER OF BUSINESS

**Public Hearing on Fiscal Year 2023/2024
Final Budget**

On a motion by Mr. Martin, seconded by Mr. Aman, the Board unanimously approved to open the Public Hearing on Fiscal Year 2023-2024 Budget, for the Eagle Pointe Community Development District.

On a motion by Mr. Aman, seconded by Mr. Martin, the Board unanimously approved to close the Public Hearing on Fiscal Year 2023-2024 Budget, for the Eagle Pointe Community Development District.

A. Consideration of Resolution 2023-05, Adopting the Final Budget for FY 23-24

On a motion by Mr. Martin, seconded by Mr. Aman, with all in favor, the Board adopted Resolution 2023-05, Adopting the Final Budget for FY 2023/2024, for the Eagle Pointe Community Development District.

SIXTH ORDER OF BUSINESS

**Public Hearing on Fiscal Year 2023/2024
Assessments**

On a motion by Mr. Aman, seconded by Mr. Martin, the Board unanimously approved to open the Public Hearing on Fiscal Year 2023-2024 Assessments, for the Eagle Pointe Community Development District.

On a motion by Mr. Aman, seconded by Mr. Martin, the Board unanimously approved to close the Public Hearing on Fiscal Year 2023-2024 Assessments, for the Eagle Pointe Community Development District.

B. Consideration of Resolution 2023- 06, Levying O&M Assessment for FY 23-24

On a motion by Mr. Martin, seconded by Mr. Aman, with all in favor, the Board adopted Resolution 2023- 06, Levying O&M Assessment for FY 23-24, for the Eagle Pointe Community Development District.

SEVENTH ORDER OF BUSINESS

**Consideration of Resolution 2023-07,
Setting Meeting Schedule for FY 23-24**

On a motion by Mrs. Smith, seconded by Mr. Martin, with all in favor, the Board adopted Resolution 2023-07 setting meeting schedule for FY 23-24 with the following adjustments, keep November, February, remove May, add April and June and keep August, for the Eagle Pointe Community Development District.

EIGHTH ORDER OF BUSINESS

**Ratification of the Acquisition and
Turnover of the Phase III Utilities
Improvements**

On a motion by Ms. Smith, seconded by Mr. Aman, with all in favor, the Board of Supervisors ratified the Acquisition and Turnover of the Phase III Utilities Improvements, for the Eagle Pointe Community Development District.

NINTH ORDER OF BUSINESS

Consideration of Playground Proposals

Last meeting, the Board requested pricing for toddler equipment. The Board heard project pricing and requested this project be postponed for future consideration. The Board requested to follow up with Mr. Aman on the fencing project.

TENTH ORDER OF BUSINESS

**Consideration of Resolution 2023-08,
Contribution of Infrastructure**

On a motion by Ms. Smith, seconded by Mr. Martin, with all in favor, the Board of Supervisors adopted Resolution 2023-08, Contribution of Infrastructure, for the Eagle Pointe Community Development District.

ELEVENTH ORDER OF BUSINESS

Presentation of the MIT report

The Board requested a timeframe on completion for Eco-Logic in reference to the MIT report.

TWELFTH ORDER OF BUSINESS

**Ratification of Amenity Center
Improvements**

On a motion by Ms. Smith, seconded by Mr. Aman, with all in favor, the Board of Supervisors ratified the Amenity Center Improvements, for the Eagle Pointe Community Development District.

THIRTEENTH ORDER OF BUSINESS

Consideration of Pond Proposals

On a motion by Ms. Smith, seconded by Mr. Aman, with all in favor, the Board of Supervisors approved the chemical treatment for midge flies on pond 19 for 8 events per year at \$300 per event totaling \$2400, for the Eagle Pointe Community Development District.

The Board requested additional estimates regarding aeration electrical installation for Ponds 21 & 22

FOURTEENTH ORDER OF BUSINESS

Consideration of Landscape Proposals

On a motion by Mr. Aman, seconded by Mr. Martin, with all in favor, the Board of Supervisors approved Juniper proposal #219278, to replace shrubs, in the amount of \$6,528.88, for the Eagle Pointe Community Development District.

On a motion by Mr. Martin, seconded by Mr. Aman, with all in favor, the Board of Supervisors approved Juniper proposal #219810, to mulch the community, in the amount of \$26,000, , for the Eagle Pointe Community Development District.

On a motion by Ms. Smith, seconded by Mr. Aman, with all in favor, the Board of Supervisors approved Juniper proposal #228072, for the installation of annual flowers, in the amount of \$3,000, for the Eagle Pointe Community Development District.

The board requested Juniper to coordinate annual flowers installation with the DW Bayview.

FIFTEENTH ORDER OF BUSINESS

Consideration of Turf Installation Proposal

The Board requested further estimates on artificial turf installation at the fire truck turnaround.

SIXTEENTH ORDER OF BUSINESS

Consideration of Holiday Lighting Proposal

On a motion by Mr. Martin, seconded by Mr. Aman, with all in favor, the Board of Supervisors approved a NTE \$10,000 for Holiday lighting to be approved by Chair with Illuminations Holiday Lighting with agreement to be drafted by District Counsel, for the Eagle Pointe Community Development District.

SEVENTEENTH ORDER OF BUSINESS

Supervisor Requests

On a motion by Mr. Aman, seconded by Ms. Smith, with all in favor, the Board of Supervisors accepted the resignation of Greg Meath and appointed John Blakely to vacant seat 1, for the Eagle Pointe Community Development District.

On a motion by Mr. Martin, seconded by Mr. Aman, with all in favor, the Board of Supervisors accepted the resignation of Troy Simpson in seat 3, for the Eagle Pointe Community Development District.

The Board requested the seat be declared vacant and District Staff is to accept resumes and send out eblast to residents regarding vacant seat.

EIGHTEENTH ORDER OF BUSINESS

Adjournment

On a motion by Ms. Smith, seconded by Mr. Martin, with all in favor, the Board of Supervisors adjourned the meeting at 10:00 a.m., for the Eagle Pointe Community Development District.

Secretary /Assistant Secretary

Chairman/Vice Chairman

SUPERVISOR PAY REQUEST

Tab 10

MINUTES OF MEETING

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

**EAGLE POINTE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the **Eagle Pointe Community Development District** will be held on **Thursday, September 14, 2023 at 9:00 a.m.** at the Eagle Pointe Clubhouse, located at 11450 Moonsail Dr., Parrish, FL 34219. The following is the agenda for this meeting:

Present and constituting a quorum:

| | |
|---------------|--|
| Candice Smith | Board Supervisor, Chairman |
| Paul Martin | Board Supervisor, Assistant Secretary |
| Roger Aman | Board Supervisor, Assistant Secretary |

Also present were:

| | |
|-----------------|--|
| Matt O’Nolan | District Manager, Rizzetta & Co., Inc. |
| Jere Earlywine | District Counsel; Kutack Rock (via phone) |
| Joe McCallister | Clubhouse Manager, Rizzetta & Company, Inc. |

| | |
|----------|----------------|
| Audience | Present |
|----------|----------------|

FIRST ORDER OF BUSINESS

CALL TO ORDER

Mr. O’Nolan called the meeting to order and performed roll call.

SECOND ORDER OF BUSINESS

AUDIENCE COMMENTS

The Board heard audience comments regarding having access to the a/c room on the weekends, the slippery floor, pest control, Christmas lights, and concerns with Summerwoods.

THIRD ORDER OF BUSINESS

**Public Hearing on Fiscal Year 2023/2024
Final Budget**

On a motion by Mr. Aman, seconded by Mr. Martin, with all in favor, the Board approved to open the Public Hearing on Fiscal Year 2023-2024 Budget, for the Eagle Pointe Community Development District.

There were no comments made by the public.

On a motion by Ms. Nain, seconded by Mr. Aman, with all in favor, the Board approved to close the Public Hearing on Fiscal Year 2023-2024 Budget, for the Eagle Pointe Community Development District.

A. Consideration of Resolution 2023-09, Adopting the Restated Final Budget for FY 23-24

On a motion by Mr. Martin, seconded by Ms. Bain, with all in favor, the Board adopted Resolution 2023-09, Adopting the Restated Final Budget for FY 23-24, for the Eagle Pointe Community Development District.

FOURTH ORDER OF BUSINESS

Public Hearing on Fiscal Year 2023/2024 Assessments

On a motion by Mr. Martin, seconded by Ms. Bain, the Board unanimously approved to open the Public Hearing on Fiscal Year 2023-2024 Assessments, for the Eagle Pointe Community Development District.

There were no comments made by the public.

On a motion by Mr. Aman, seconded by Mr. Martin, the Board unanimously approved to close the Public Hearing on Fiscal Year 2023-2024 Assessments, for the Eagle Pointe Community Development District.

B. Consideration of Resolution 2023-10, Levying Restated O&M Assessment for FY 23-24

On a motion by Mr. Martin, seconded by Mr. Aman, with all in favor, the Board adopted Resolution 2023-10, Levying Restated O&M Assessment for FY 23-24, for the Eagle Pointe Community Development District.

FIFTH ORDER OF BUSINESS

Consideration of Resumes

On a motion by Ms. Bain, seconded by Mr. Martin, with all in favor, the Board approved to appoint William Hathaway to the Board of Supervisors for the Eagle Pointe Community Development District.

On a motion by Mr. Hathaway, seconded by Ms. Bain, with all in favor, the Board approved to appoint Roger Aman to Seat 1, for the Eagle Pointe Community Development District.

On a motion by Ms. Bain, seconded by Mr. Aman, with all in favor, the Board approved to appoint John Leinaweaver to Seat 3, for the Eagle Pointe Community Development District.

On a motion by Mr. Martin, seconded by Mr. Hathaway, with all in favor, the Board approved to appoint Cathy Corelli to Seat 5, for the Eagle Pointe Community Development District.

On a motion by Ms. Bain, seconded by Mr. Martin, with all in favor, the Board accepted the resignation of Roger Aman, for the Eagle Pointe Community Development District.

On a motion by Mr. Martin, seconded by Ms. Bain, with all in favor, the Board approved to appoint William Hathaway to Seat 2, for the Eagle Pointe Community Development District.

EIGHTEENTH ORDER OF BUSINESS

Adjournment

On a motion by Mr. Martin, seconded by Ms. Bain, with all in favor, the Board of Supervisors adjourned the meeting at 9:56 a.m., for the Eagle Pointe Community Development District.

Secretary /Assistant Secretary

Chairman/Vice Chairman

SUPERVISOR PAY REQUEST

Tab 11

EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · RIVERVIEW, FLORIDA

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

Operation and Maintenance Expenditures July 2023 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from July 1, 2023 through July 31, 2023. This does not include expenditures previously approved by the Board.

The total items being presented:

Approval of Expenditures: **\$41,330.10**

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Eagle Pointe Community Development District

Paid Operation & Maintenance Expenditures

July 1, 2023 Through July 31, 2023

| Vendor Name | Check Number | Invoice Number | Invoice Description | Invoice Amount |
|-------------------------------|--------------|-------------------|---|----------------|
| Action Security, Inc. | 100129 | 23552 6/23 | Monthly Monitoring Service 06/23 | \$ 195.00 |
| Affordable Backflow Testing | 100138 | 19677 5/23 | Backflow Preventer Test 05/23 | \$ 70.00 |
| Akiko Graphics | 100143 | 51829 7/23 | Face Painting for Grand Opening 07/23 | \$ 600.00 |
| Catered2U | 100144 | 2023032 7/23 | Catering for Grand Opening 07/23 | \$ 2,256.00 |
| Coco Joe's Italian Ice | 100145 | BAYVIEW07152023 | Italian Ice for Grand Opening 07/23 | \$ 600.00 |
| Eagle Pointe CDD | | | Debit Card Replenishment | \$ 434.52 |
| Fields Consulting Group, LLC | 100146 | 3128 7/23 | Signage Installation 07/23 | \$ 600.00 |
| Florida Power & Light Company | EFT | 09468-99440 06/23 | 11450 Moonsail Dr #AMNTY 06/23 | \$ 1,282.50 |
| Florida Power & Light Company | EFT | 09468-99440 07/23 | 11450 Moonsail Dr #AMNTY 06/23 - Deposit Certificate | \$ 3,360.00 |
| Florida Power & Light Company | EFT | 62286-79491 07/23 | 8205 Barrier Coast TRL 07/23 | \$ 84.86 |
| Florida Power & Light Company | EFT | 77602-89491 06/23 | 11004 Moonsail Dr # Sign 06/23 | \$ 35.59 |
| Florida Power & Light Company | EFT | 94944-10112 06/23 | Street Lights # Isles at Bayvi 06/23 | \$ 2,600.05 |
| Innersync Studio, Ltd | 100133 | 21411 7/23 | Website & Compliance Services - 07/23 | \$ 384.38 |
| Jan-Pro of Manasota | 100139 | 1182 6/23 | Janitorial Supplies 06/23 | \$ 90.12 |
| Jan-Pro of Manasota | 100139 | 77167 7/23 | Janitorial Services 07/23 | \$ 1,623.00 |

Eagle Pointe Community Development District

Paid Operation & Maintenance Expenditures

July 1, 2023 Through July 31, 2023

| Vendor Name | Check Number | Invoice Number | Invoice Description | Invoice Amount |
|--|--------------|-----------------------------|--|----------------|
| Juniper Landscaping of Florida, LLC | 100134 | 219365 6/23 | Irrigation Repairs 06/23 | \$ 1,726.44 |
| Juniper Landscaping of Florida, LLC | 100134 | 219366 6/23 | Irrigation Repairs 06/23 | \$ 1,256.70 |
| Juniper Landscaping of Florida, LLC | 100140 | 221426 6/23 | Insect and Disease Control 06/26/2023 | \$ 400.00 |
| Juniper Landscaping of Florida, LLC | 100140 | 221617 7/23 | Grounds Maintenance 07/23 | \$ 6,189.33 |
| Kutak Rock, LLP | 100150 | 3251882 6/23 | Legal Services 06/23 | \$ 1,898.50 |
| Manatee County Utilities Department | 100130 | 327091-171006 06/23 | 11005 Moonsail Dr. 06/23 | \$ 156.85 |
| Manatee County Utilities Department | 100130 | 327091-179835 06/23 | 11450 Moonsail Dr. 06/23 | \$ 639.88 |
| McClatchy Company, LLC | 100141 | 437815 7/23 | Legal Advertising Acct #24573 07/19/23 | \$ 94.77 |
| Peace River Electric Cooperative, Inc. | 100142 | 182570001 05/27/23-06/26/23 | 11404 Carter Rd 06/23 | \$ 42.98 |
| Purple Bol LLC | 100151 | 16 7/23 | Food Truck for Grand Opening 07/23 | \$ 1,073.00 |
| Rizzetta & Company, Inc. | 100131 | INV0000081331 | District Management Fees 07/23 | \$ 4,784.08 |
| Rizzetta & Company, Inc. | 100132 | INV0000081454 | Mass Mailing 06/23 | \$ 470.74 |
| Rizzetta & Company, Inc. | 100136 | INV0000081501 07/23 | Amenity Management & Oversight 07/23 | \$ 3,128.93 |
| Rizzetta & Company, Inc. | 100137 | INV0000081480 06/23 | Out of Pocket Expenses 06/23 | \$ 188.86 |

Eagle Pointe Community Development District

Paid Operation & Maintenance Expenditures

July 1, 2023 Through July 31, 2023

| Vendor Name | Check Number | Invoice Number | Invoice Description | Invoice Amount |
|-----------------------------|--------------|---------------------|----------------------------------|----------------------------|
| Rizzetta & Company, Inc. | 100149 | INV0000082166 07/23 | Personnel Reimbursement 07/23 | \$ 2,443.10 |
| Ron Fugle | 100147 | 71523 | Balloons for Grand Opening 07/23 | \$ 500.00 |
| Shauna Solomon | 100148 | 09-206 07/23 | DJ for Grand Opening 07/23 | \$ 850.00 |
| Spectrum | EFT | 0442567062423 06/23 | Internet Service 06/23 | \$ 169.92 |
| Suncoast Pool Service, Inc. | 100135 | 9454 7/23 | Monthly Pool Maintenance 07/23 | <u>\$ 1,100.00</u> |
| Report Total | | | | <u>\$ 41,330.10</u> |

EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · RIVERVIEW, FLORIDA

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

Operation and Maintenance Expenditures August 2023 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from August 1, 2023 through August 31, 2023. This does not include expenditures previously approved by the Board.

The total items being presented:

Approval of Expenditures: **\$49,874.08**

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Eagle Pointe Community Development District

Paid Operation & Maintenance Expenditures

August 1, 2023 Through August 31, 2023

| Vendor Name | Check Number | Invoice Number | Invoice Description | Invoice Amount |
|-------------------------------------|--------------|------------------------------|--|----------------|
| Action Security, Inc. | 100153 | 23798 07/23 | Monthly Monitoring Service 07/23 | \$ 195.00 |
| AMTEC | 100165 | 7184-08-23 | Current Arbitrage Rebate Calculation Series 2020 | \$ 450.00 |
| Candice Smith | 100158 | CS080323 | Board of Supervisors Meeting 08/03/23 | \$ 200.00 |
| Eagle Pointe CDD | ACH | | Debit Card Replenishment 08/02/23 | \$ 325.65 |
| Eco-Logic Services, LLC | 100154 | 2981 06/23 | Lake & Mitigation Services 06/23 | \$ 4,800.00 |
| Eco-Logic Services, LLC | 100154 | 3060 07/23 | Lake & Mitigation Services 07/23 | \$ 2,225.00 |
| Florida Power & Light Company | ACH | 09468-99440 08/23 Autopay | 11450 Moonsail Dr #AMNTY 08/23 | \$ 910.10 |
| Florida Power & Light Company | ACH | 62286-79491 08/23 Autopay | 8205 Barrier Coast TRL 08/23 | \$ 89.55 |
| Florida Power & Light Company | ACH | 77602-89491 07/23 Autopay | 11004 Moonsail Dr # Sign 07/23 | \$ 34.01 |
| Florida Power & Light Company | ACH | 94944-10112 07/23 Autopay | Street Lights # Isles at Bayvi 07/23 | \$ 2,642.03 |
| Jan-Pro of Manasota | 100156 | 1199 07/23 | Janitorial Supplies 07/23 | \$ 75.59 |
| Jan-Pro of Manasota | 100156 | 77558 08/23 | Janitorial Services 08/23 | \$ 1,623.00 |
| Juniper Landscaping of Florida, LLC | 100155 | 223609 07/23 | Insect and Disease Control 07/20/23 | \$ 400.00 |
| Juniper Landscaping of Florida, LLC | 100155 | 223666 07/23 | Bahia Sod Installation & Debris Removal 07/23 | \$ 1,646.59 |
| Juniper Landscaping of Florida, LLC | 100159 | 224863 07/23 | Palm Replacement 07/23 | \$ 1,489.29 |

Eagle Pointe Community Development District

Paid Operation & Maintenance Expenditures

August 1, 2023 Through August 31, 2023

| Vendor Name | Check Number | Invoice Number | Invoice Description | Invoice Amount |
|-------------------------------------|--------------|----------------------------|--------------------------------|----------------|
| Juniper Landscaping of Florida, LLC | 100159 | 224863 07/23 | Palm Replacement 07/23 | \$ 1,489.29 |
| Juniper Landscaping of Florida, LLC | 100159 | 224864 07/23 | Oak Tree Replant 07/23 | \$ 959.64 |
| Juniper Landscaping of Florida, LLC | 100159 | 224873 07/23 | Irrigation Diagnose 07/23 | \$ 1,500.00 |
| Juniper Landscaping of Florida, LLC | 100159 | 224874 07/23 | Irrigation Repairs 07/23 | \$ 1,951.76 |
| Juniper Landscaping of Florida, LLC | 100159 | 224975 07/23 | Plant Replacement 07/23 | \$ 304.98 |
| Juniper Landscaping of Florida, LLC | 100159 | 224976 07/23 | Oak Tree Replacement 07/23 | \$ 991.45 |
| Juniper Landscaping of Florida, LLC | 100159 | 224977 07/23 | Oyster Plant Replacement 07/23 | \$ 1,881.60 |
| Juniper Landscaping of Florida, LLC | 100159 | 225191 08/23 | Grounds Maintenance 08/23 | \$ 6,189.34 |
| Juniper Landscaping of Florida, LLC | 100162 | 225551 | Coontie Palm Replacement 08/23 | \$ 2,192.50 |
| Juniper Landscaping of Florida, LLC | 100168 | 227135 | Annual Installation 08/23 | \$ 3,000.00 |
| Manatee County Utilities Department | ACH | 327091-171006 07/23 ACH | 11005 Moonsail Dr. 07/23 | \$ 151.17 |
| Manatee County Utilities Department | ACH | 327091-179344 07/23 ACH | 8420 Breakers Ln. 07/23 | \$ 134.79 |

Eagle Pointe Community Development District

Paid Operation & Maintenance Expenditures

August 1, 2023 Through August 31, 2023

| Vendor Name | Check Number | Invoice Number | Invoice Description | Invoice Amount |
|--|--------------|---|--|----------------------------|
| Manatee County Utilities Department | ACH | 327091-179835 07/23 ACH | 11450 Moonsail Dr. 07/23 | \$ 622.69 |
| McClatchy Company, LLC | 100163 | 205292 | Legal Advertising Acct #24573 07/12/23 | \$ 175.00 |
| Pageperpage | 100169 | PRC-081423-55 | Mass Mailing 08/23 | \$ 310.24 |
| PC Consultants | 100164 | 108206 | Computer - IT Troubleshooting 08/23 | \$ 127.00 |
| Peace River Electric Cooperative, Inc. | ACH | 182570001 06/26/23- 07/26/23 Autopay | 11404 Carter Rd 07/23 | \$ 32.95 |
| Rizzetta & Company, Inc. | 100157 | INV0000082330 08/23 | Personnel Reimbursement 08/23 | \$ 3,192.75 |
| Rizzetta & Company, Inc. | 100161 | INV0000082363 | Out of Pocket Expenses 07/23 | \$ 191.48 |
| Rizzetta & Company, Inc. | 100166 | INV0000082967 | Mass Mailing 08/23 | \$ 354.32 |
| Rizzetta & Company, Inc. | 100167 | INV0000082989 | Personnel Reimbursement 08/18/23 | \$ 2,450.61 |
| Rizzetta & Company, Inc. | 100152 | INV0000082194 08/23 | District Management Fees 08/23 | \$ 4,784.08 |
| Spectrum | ACH | 0442567072423 07/23 Autopay | Internet Service 07/23 | \$ 169.92 |
| Suncoast Pool Service, Inc. | 100160 | 9537 08/23 | Monthly Pool Maintenance 08/23 | <u>\$ 1,100.00</u> |
| Report Total | | | | <u>\$ 49,874.08</u> |

EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · RIVERVIEW, FLORIDA

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

Operation and Maintenance Expenditures September 2023 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from September 1, 2023 through September 30, 2023. This does not include expenditures previously approved by the Board.

The total items being presented:

Approval of Expenditures: **\$38,836.81**

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Eagle Pointe Community Development District

Paid Operation & Maintenance Expenditures

September 1, 2023 Through September 30, 2023

| Vendor Name | Check Number | Invoice Number | Invoice Description | Invoice Amount |
|-------------------------------|--------------|-------------------|---------------------------------------|----------------|
| Action Security, Inc. | 100177 | 21018a | Monthly Monitoring Service 08/23 | \$ 195.00 |
| Admiral Furniture, LLC | 100171 | 247490 | Outdoor Furniture 04/23 | \$ 2,080.80 |
| Affordable Backflow Testing | 100185 | 19946 | Backflow Preventer Test 07/23 | \$ 50.00 |
| Candice Bain | 100187 | CB091423 | Board of Supervisors Meeting 09/14/23 | \$ 200.00 |
| Eagle Pointe CDD | | | Debit Card Replenishment 09/23 | \$ 118.82 |
| Eagle Pointe CDD | | | Debit Card Replenishment 09/23 | \$ 920.41 |
| Eco-Logic Services, LLC | 100173 | 3120 | Lake & Mitigation Services 08/23 | \$ 2,145.00 |
| Florida Power & Light Company | ACH | 09468-99440 08/23 | 11450 Moonsail Dr #AMNTY 08/23 | \$ 888.73 |
| Florida Power & Light Company | ACH | 62286-79491 09/23 | 8205 Barrier Coast TRL 09/23 | \$ 85.58 |
| Florida Power & Light Company | ACH | 77602-89491 08/23 | 11004 Moonsail Dr # Sign 08/23 | \$ 29.99 |
| Florida Power & Light Company | ACH | 94944-10112 08/23 | Street Lights # Isles at Bayvi 08/23 | \$ 2,642.03 |
| Jan-Pro of Manasota | 100174 | 77967 | Janitorial Services 09/23 | \$ 1,623.00 |

Eagle Pointe Community Development District

Paid Operation & Maintenance Expenditures

September 1, 2023 Through September 30, 2023

| Vendor Name | Check Number | Invoice Number | Invoice Description | Invoice Amount |
|--|--------------|---------------------|--|----------------|
| Jan-Pro of Manasota | 100186 | 1215 | Janitorial Supplies 08/23 | \$ 105.25 |
| Juniper Landscaping of Florida, LLC | 100178 | 228821 | Shrub Replacement 08/23 | \$ 6,528.88 |
| Juniper Landscaping of Florida, LLC | 100182 | 229542 | Insect and Disease Control 07/23 | \$ 1,300.00 |
| Juniper Landscaping of Florida, LLC | 100182 | 229730 | Grounds Maintenance 09/23 | \$ 6,189.33 |
| Kutak Rock, LLP | 100175 | 3267680 | Legal Services 07/23 | \$ 387.00 |
| Manatee County Utilities Department | ACH | 327091-171006 08/23 | 11005 Moonsail Dr. 08/23 | \$ 141.45 |
| Manatee County Utilities Department | ACH | 327091-179344 08/23 | 8420 Breakers Ln. 08/23 | \$ 22.18 |
| Manatee County Utilities Department | ACH | 327091-179835 08/23 | 11450 Moonsail Dr. 08/23 | \$ 527.66 |
| McClatchy Company, LLC | 100176 | 209785 | Legal Advertising Acct #24573 08/23/23 | \$ 119.34 |
| PC Consultants | 100183 | 108213 | Computer - IT Troubleshooting 08/23 | \$ 42.00 |
| Peace River Electric Cooperative, Inc. | ACH | 182570001 08/23 | 11404 Carter Rd 08/23 | \$ 33.06 |
| Rizzetta & Company, Inc. | 100170 | INV0000083180 | District Management Fees 09/23 | \$ 4,784.08 |
| Rizzetta & Company, Inc. | 100172 | INV0000083305 | Personnel Reimbursement 09/01/23 | \$ 3,136.43 |

Eagle Pointe Community Development District

Paid Operation & Maintenance Expenditures

September 1, 2023 Through September 30, 2023

| Vendor Name | Check Number | Invoice Number | Invoice Description | Invoice Amount |
|-----------------------------|--------------|---------------------|----------------------------------|----------------------------|
| Rizzetta & Company, Inc. | 100180 | INV0000083333 | Out of Pocket Expenses 08/23 | \$ 191.48 |
| Rizzetta & Company, Inc. | 100181 | INV0000083391 | Personnel Reimbursement 09/15/23 | \$ 2,683.37 |
| Spectrum | ACH | 0442567082423 08/23 | Internet Service 08/23 | \$ 169.92 |
| Suncoast Pool Service, Inc. | 100179 | 9619 | Monthly Pool Maintenance 09/23 | \$ 1,100.00 |
| Tier 1 Pest Solutions LLC | 100184 | 35808 | Pest Control Services 06/23 | \$ 197.02 |
| Tier 1 Pest Solutions LLC | 100184 | 38954 | Pest Control Services 08/23 | \$ 199.00 |
| Report Total | | | | <u>\$ 38,836.81</u> |

Tab 12

RESOLUTION 2024-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN AMENDED GENERAL FUND BUDGET FOR FISCAL YEAR 2022/2023, PROVIDING FOR APPROPRIATIONS; ADDRESSING CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on August 4th, 2022, the Board of Supervisors ("**Board**") of the Eagle Pointe Community Development District ("**District**") adopted Resolution 2022-09 providing for the adoption of the Districts fiscal year 2022/2023 annual budget ("**Budget**"); and

WHEREAS, the District Manager, at the direction of the Board, has prepared an amended Budget, to reflect changes in the actual appropriations of the Budget; and

WHEREAS, Chapter 189, *Florida Statutes*, and Section 3 of Resolution 2022-09 authorize the Board to amend the Budget; and

WHEREAS, the Board finds that it is in the best interest of the District and its landowners to amend the Budget to reflect the actual appropriations.

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

SECTION 1. BUDGET AMENDMENT.

- a. The Board has reviewed the District Manager's proposed amended Budget, copies of which are on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The amended Budget, attached hereto as **Exhibit "A"**, and incorporated herein by reference as further amended by the Board is hereby adopted in accordance with the provisions of Section 189.016(6), *Florida Statutes*; provided, however, that the comparative figures contained in the amended Budget as adopted by the Board (together, "**Adopted Annual Budget**") may be further revised as deemed necessary by the District Manager to further reflect actual revenues and expenditures for fiscal year 2022/2023.
- c. The Adopted Annual Budget, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Adopted Budget for the Eagle Pointe Community Development District for the Fiscal Year Ending September 30, 2023, as amended and adopted by the Board of Supervisors effective November 2, 2022."

SECTION 2. APPROPRIATIONS.

There is hereby appropriated out of the revenues of the District, for Fiscal Year beginning October 1, 2022 and ending September 30, 2023, the sums set for the below, raised by the levy of assessments, a funding agreement and/or otherwise. Such sums are deemed by the Board to be necessary to defray all expenditures of the District during said budget year, and are to be divided and appropriated in the amounts set forth in **Exhibit A**.

SECTION 3. CONFLICTS. This Resolution is intended to amend, in part, Resolution 2022-09, which remains in full force and effect except as otherwise provided herein. All terms of Resolution 2022-09 that are not amended by this Resolution apply to the Adopted Annual Budget as if those terms were fully set forth herein. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

SECTION 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect upon passage and adoption by the Board.

PASSED AND ADOPTED THIS 2ND DAY OF NOVEMBER, 2023.

ATTEST:

**EAGLE POINTE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Amended Fiscal Year 2022/2023 Budget

Exhibit A**Amended Fiscal Year 2022/2023 Budget**

| Amended Budget | | |
|--|---------------------------------|---|
| Eagle Pointe Community Development District | | |
| General Fund | | |
| Fiscal Year 2022/2023 | | |
| | | |
| Chart of Accounts Classification | Budget for 2022/2023 | Amended Budget for 2022/2023 |
| | | |
| REVENUES | | |
| | | |
| Special Assessments | | |
| Tax Roll | \$ 268,957 | \$ 270,121 |
| Off Roll* | \$ - | \$ 168,941 |
| Investment Income | | |
| Interest Earnings | \$ - | \$ - |
| Contributions & Donations from Private Sources | | |
| Developer Contributions | \$ 211,452 | \$ 84,597 |
| | | |
| TOTAL REVENUES | \$ 480,409 | \$ 523,659 |
| | | |
| TOTAL REVENUES AND BALANCE FORWARD | \$ 480,409 | \$ 523,659 |
| | | |
| EXPENDITURES - ADMINISTRATIVE | | |
| | | |
| Legislative | | |
| Supervisor Fees | \$ 800 | \$ 800 |
| Financial & Administrative | | |
| Administrative Services | \$ 4,774 | \$ 4,774 |
| District Management | \$ 21,322 | \$ 21,322 |
| District Engineer | \$ 8,000 | \$ 8,000 |
| Disclosure Report | \$ 5,000 | \$ 5,000 |
| Trustee Fees | \$ 3,500 | \$ 3,500 |
| Assessment Roll | \$ 5,304 | \$ 5,304 |
| Financial & Revenue Collections | \$ 3,819 | \$ 3,819 |

| | | |
|--|------------------|------------------|
| Accounting Services | \$ 19,094 | \$ 19,094 |
| Auditing Services | \$ 3,125 | \$ 3,125 |
| Arbitrage Rebate Calculation | \$ 500 | \$ 500 |
| Public Officials Liability Insurance | \$ 2,836 | \$ 2,836 |
| Legal Advertising | \$ 2,000 | \$ 2,000 |
| Dues, Licenses & Fees | \$ 1,000 | \$ 1,000 |
| Website Hosting, Maintenance, Backup (and Email) | \$ 2,738 | \$ 2,738 |
| Legal Counsel | | |
| District Counsel | \$ 15,000 | \$ 15,000 |
| | | |
| Administrative Subtotal | \$ 98,812 | \$ 98,812 |
| | | |
| EXPENDITURES - FIELD OPERATIONS | | |
| | | |
| Electric Utility Services | | |
| Utility Services | \$ 36,000 | \$ 36,000 |
| Streetlighting | \$ 19,500 | \$ 19,500 |
| Water Utility Services | | |
| Utility Services | \$ 3,000 | \$ 3,000 |
| Stormwater Control | | |
| Aquatic Maintenance | \$ 15,600 | \$ 15,600 |
| Wetland Monitoring & Maintenance | \$ 12,690 | \$ 12,690 |
| Other Physical Environment | | |
| General Liability Insurance | \$ 3,466 | \$ 3,466 |
| Property Insurance | \$ 341 | \$ 341 |
| Landscape Maintenance | \$ 86,000 | \$ 129,250 |
| Irrigation Repairs | \$ 5,000 | \$ 5,000 |
| Holiday Lights and Décor | \$ 1,500 | \$ 1,500 |
| Landscape Lighting Maintenance | \$ 1,000 | \$ 1,000 |
| Parks and Recreation | | |
| Pool Service Contract | \$ 16,800 | \$ 16,800 |
| Pool Repairs | \$ 2,000 | \$ 2,000 |
| Pool Permit | \$ 375 | \$ 375 |
| Facility Building Maintenance | \$ 16,200 | \$ 16,200 |
| Amenity Management Contract | \$ 60,400 | \$ 60,400 |
| Access Control Maintenance | \$ 5,000 | \$ 5,000 |
| Amenity Landscape and Irrigation | \$ 39,600 | \$ 39,600 |
| Clubhouse Office Supplies | \$ 7,500 | \$ 7,500 |
| Janitorial Service | \$ 7,380 | \$ 7,380 |

| | | |
|---|-------------------|-------------------|
| Janitorial Supplies | \$ 1,000 | \$ 1,000 |
| Security System and Cameras | \$ 11,000 | \$ 11,000 |
| Mileage Reimbursement | \$ 350 | \$ 350 |
| Playground Maintenance | \$ 3,500 | \$ 3,500 |
| Misc. Recreation | \$ 1,000 | \$ 1,000 |
| Staff Uniforms | \$ 500 | \$ 500 |
| Pest Control | \$ 1,500 | \$ 1,500 |
| Termite Bond | \$ 750 | \$ 750 |
| Fire Extinguishers | \$ 750 | \$ 750 |
| Misc. Maintenance | \$ 9,895 | \$ 9,895 |
| IT Management and Support | \$ 1,000 | \$ 1,000 |
| Special Events | | |
| Special Events | \$ 11,000 | \$ 11,000 |
| | | |
| Field Operations Subtotal | \$ 381,597 | \$ 424,847 |
| | | |
| TOTAL EXPENDITURES | \$ 480,409 | \$ 523,659 |
| | | |
| - | | |
| EXCESS OF REVENUES OVER EXPENDITURES | \$ - | \$ - |
| | | |

Tab 13

**EAGLE POINTE
COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

**EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Eagle Pointe Community Development District
Manatee County, Florida

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

October 10, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$205,034.
- The change in the District's total net position in comparison with the prior fiscal year was \$744,050, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$464,151, a decrease of (\$973,561) in comparison with the prior fiscal year. The total fund balance is non-spendable for prepaid items, restricted for debt service and capital projects and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund, and capital projects funds, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net assets are reflected in the following table:

| NET POSITION SEPTEMBER 30, | | |
|-------------------------------------|------------|--------------|
| | 2022 | 2021 |
| Current and other assets | \$ 678,570 | \$ 1,677,038 |
| Capital assets, net of depreciation | 7,490,979 | 5,917,036 |
| Total assets | 8,169,549 | 7,594,074 |
| Current liabilities | 342,539 | 514,258 |
| Long-term liabilities | 7,621,976 | 7,618,832 |
| Total liabilities | 7,964,515 | 8,133,090 |
| Net position | | |
| Net investment in capital assets | (130,997) | - |
| Restricted | 260,243 | 26,043 |
| Unrestricted | 75,788 | (565,059) |
| Total net position | \$ 205,034 | \$ (539,016) |

The District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

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

Key elements of the change in net assets are reflected in the following table:

| CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30, | | |
|--|------------|--------------|
| | 2022 | 2021 |
| Revenues: | | |
| Program revenues: | | |
| Charges for services | \$ 742,213 | \$ 155,919 |
| Operating grants and contributions | 1,107 | 115,604 |
| Capital grants and contributions | 523,712 | - |
| General revenues: | | |
| Unrestricted investment earnings | 85 | 812 |
| Total revenues | 1,267,117 | 272,335 |
| Expenses: | | |
| General government | 104,248 | 84,908 |
| Maintenance and operations | 105,649 | 31,569 |
| Interest | 313,170 | 315,277 |
| Total expenses | 523,067 | 431,754 |
| Change in net position | 744,050 | (159,419) |
| Net position - beginning | (539,016) | (379,597) |
| Net position - ending | \$ 205,034 | \$ (539,016) |

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$523,067. The costs of the District's activities were funded by program revenues. Program revenues were comprised of assessments and Developer contributions. In total, expenses increased from the prior fiscal year, the majority of the increase was the result of an increase in professional services including the landscape maintenance and repairs.

GENERAL BUDGETING HIGHLIGHTS

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$7,490,979 invested in capital assets for its governmental activities. All the assets are in progress and therefore no depreciation has been taken. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$7,710,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

The District anticipates that operating cost will increase as the District is built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide landowners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the District's Finance Department at 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614.

FINANCIAL STATEMENTS

**EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

| | Governmental Activities |
|----------------------------------|----------------------------|
| ASSETS | |
| Cash | \$ 187,552 |
| Assessments receivable | 41,205 |
| Due from Developer | 105,159 |
| Prepaid expenses | 2,813 |
| Restricted assets: | |
| Temporarily restricted | |
| Investments | 341,841 |
| Capital assets: | |
| Nondepreciable | 7,490,979 |
| Total assets | <u>8,169,549</u> |
| LIABILITIES | |
| Accounts payable | 24,664 |
| Unearned revenue | 84,596 |
| Contract & retainage payable | 105,159 |
| Accrued interest payable | 128,120 |
| Non-current liabilities: | |
| Due within one year | 150,000 |
| Due in more than one year | 7,471,976 |
| Total liabilities | <u>7,964,515</u> |
| NET ASSETS | |
| Net investment in capital assets | (130,997) |
| Restricted for debt service | 256,735 |
| Restricted for capital projects | 3,508 |
| Unrestricted | 75,788 |
| Total net position | <u><u>\$ 205,034</u></u> |

See notes to the financial statements

**EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

| Functions/Programs | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position |
|----------------------------------|----------------|----------------------------|--|--|---|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities |
| Primary government: | | | | | |
| Governmental activities: | | | | | |
| General government | \$ 104,248 | \$ 179,951 | \$ - | \$ - | \$ 75,703 |
| Maintenance and operations | 105,649 | 105,649 | - | 523,712 | 523,712 |
| Interest on long-term debt | 313,170 | 456,613 | 1,107 | - | 144,550 |
| Total governmental activities | <u>523,067</u> | <u>742,213</u> | <u>1,107</u> | <u>523,712</u> | <u>743,965</u> |
| General revenues: | | | | | |
| Unrestricted investment earnings | | | | | 85 |
| Total general revenues | | | | | <u>85</u> |
| Change in net position | | | | | 744,050 |
| Net position - beginning | | | | | (539,016) |
| Net position - ending | | | | | <u><u>\$ 205,034</u></u> |

See notes to the financial statements

**EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

| | Major Fund | | | Total |
|--------------------------------------|------------|----------------------|---------------------|----------------------|
| | General | Debt Service Fund | Capital Projects | Governmental Fund |
| ASSETS | | | | |
| Cash | \$ 180,977 | \$ - | \$ 6,575 | \$ 187,552 |
| Investments | - | 338,333 | 3,508 | 341,841 |
| Due from other funds | 1,258 | 5,317 | - | 6,575 |
| Due from Developer | - | - | 105,159 | 105,159 |
| Assessment receivable | - | 41,205 | - | 41,205 |
| Prepaid expenses | 2,813 | - | - | 2,813 |
| Total assets | 185,048 | \$ 384,855 | \$ 115,242 | 685,145 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 24,664 | \$ - | \$ - | \$ 24,664 |
| Contracts & retainage payable | - | - | 105,159 | 105,159 |
| Due to other funds | - | - | 6,575 | 6,575 |
| Unearned revenue | 84,596 | - | - | 84,596 |
| Total liabilities | 109,260 | - | 111,734 | 220,994 |
| Fund balances: | | | | |
| Nonspendable | | | | |
| Prepaid Items | 2,813 | - | - | 2,813 |
| Restricted for | | | | |
| Debt service | - | 384,855 | - | 384,855 |
| Capital projects | - | - | 3,508 | 3,508 |
| Unassigned | 72,975 | - | - | 72,975 |
| Total fund balances | 75,788 | 384,855 | 3,508 | 464,151 |
| Total liabilities and fund balances | \$ 185,048 | \$ 384,855 | \$ 115,242 | \$ 685,145 |

See notes to the financial statements

**EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

| | | |
|--|----|---------|
| Total fund balances - governmental funds | \$ | 464,151 |
|--|----|---------|

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

| | | |
|------------------------|--|-----------|
| Cost of capital assets | | 7,490,979 |
|------------------------|--|-----------|

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

| | | |
|--------------------------|-------------|-------------|
| Accrued interest payable | (128,120) | |
| Bonds payable | (7,621,976) | (7,750,096) |
| | | |

| | | |
|---|----|---------|
| Net position of governmental activities | \$ | 205,034 |
|---|----|---------|

See notes to the financial statements

**EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

| | Major Fund | | | Total |
|--|------------|----------------------|---------------------|----------------------|
| | General | Debt Service Fund | Capital Projects | Governmental Fund |
| REVENUES | | | | |
| Assessments | \$ 285,600 | \$ 456,613 | \$ - | \$ 742,213 |
| Developer contributions | - | - | 336,885 | 336,885 |
| Interest | 85 | 1,107 | 72 | 1,264 |
| Total revenues | 285,685 | 457,720 | 336,957 | 1,080,362 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 104,248 | - | - | 104,248 |
| Maintenance and operations | 105,649 | - | - | 105,649 |
| Debt Service: | | | | |
| Principal | - | 145,000 | - | 145,000 |
| Interest | - | 311,838 | - | 311,838 |
| Capital outlay | - | - | 1,387,188 | 1,387,188 |
| Total expenditures | 209,897 | 456,838 | 1,387,188 | 2,053,923 |
| Excess (deficiency) of revenues over (under) expenditures | 75,788 | 882 | (1,050,231) | (973,561) |
| Fund balances - beginning | - | 383,973 | 1,053,739 | 1,437,712 |
| Fund balances - ending | \$ 75,788 | \$ 384,855 | \$ 3,508 | \$ 464,151 |

See notes to the financial statements

**EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

| | |
|---|--------------------------|
| Net change in fund balances - total governmental funds | \$ (973,561) |
| Amounts reported for governmental activities in the statement of activities are different because: | |
| Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is eliminated and capitalized as capital assets. | 1,387,188 |
| The statement of activities reports noncash contributions as revenues; however, these revenues are not reported in the fund financial statements. | 186,755 |
| Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net assets and are eliminated in the statement of activities. | 145,000 |
| Amortization of bond discount is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities. | (3,144) |
| The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements. | 1,812 |
| Change in net assets of governmental activities | <u><u>\$ 744,050</u></u> |

See notes to the financial statements

**EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Eagle Pointe Community Development District ("District") was established pursuant to Ordinance 06-81 of Manatee County, effective November 13, 2006, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides, among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. As of September 30, 2022, all of the Board Members were affiliated with HBT of Eagle Pointe, LLC ("Developer").

The Board has the final responsibility for, among other things:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on certain land and all platted lots within the District. Assessments are levied each November 1 on property of record as of the previous January. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

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

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

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

Capital Assets

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

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

No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

Unearned Revenue

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

Long-Term Obligations

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations (Continued)

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

The District can establish limitations on the use of fund balance as follows:

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

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

Fund Equity/Net Position (Continued)

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 DEPOSITS AND INVESTMENTS

Deposits

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

Investments

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

| | Amortized cost | Credit Risk | Maturities |
|--|-------------------|-------------|---|
| Goldman Sachs Financial Square Government Fund | \$ 341,841 | S&P AAAm | Weighted average of the fund portfolio: 11 days |
| | <u>\$ 341,841</u> | | |

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

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

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

NOTE 4 DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

However, the Bond Indenture limits the type of investments held using unspent proceeds.

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

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

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

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

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. As such, the investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

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

| | Beginning Balance | Additions | Reductions | Ending Balance |
|---|----------------------|------------------|------------|------------------|
| <u>Governmental activities</u> | | | | |
| Capital assets, not being depreciated | | | | |
| Infrastructure in progress | \$ 5,917,036 | \$ 1,573,943 | \$ - | \$ 7,490,979 |
| Total capital assets, not being depreciated | 5,917,036 | 1,573,943 | - | 7,490,979 |
| Governmental activities capital assets, net | \$ 5,917,036 | \$ 1,573,943 | \$ - | \$ 7,490,979 |

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$15,580,000. The infrastructure will include roadways, stormwater management improvements, potable water and wastewater systems, land improvements, wetland mitigation areas, irrigation improvements, parks, and recreational facilities. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, the roadways, utilities systems, streetlighting and certain other improvements are to be conveyed to others for ownership and maintenance responsibilities.

NOTE 6 – LONG-TERM LIABILITIES

Series 2020

On July 14, 2020, the District issued \$7,855,000 of Special Assessment Bonds Series 2020, consisting of Term Bonds with fixed interest rates of 3% - 4.125% and due dates from May 1, 2025 to May 1, 2051. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Series 2020 Bonds is to be paid serially commencing on May 1, 2022 through May 1, 2051.

The Series 2020 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirement as defined in the Bond Indenture. The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments at the time of issuance of the Bonds that are paid in annual installments and are adequate to provide payment of debt service. The District was in compliance with the requirements of the Bond Indenture at September 30, 2022.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2022 were as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|--------------------------------|----------------------|-------------|-------------------|---------------------|------------------------|
| <u>Governmental activities</u> | | | | | |
| Bonds payable: | | | | | |
| Series 2020 | \$ 7,855,000 | \$ - | \$ 145,000 | \$ 7,710,000 | \$ 150,000 |
| Less: Original issue discount | (91,168) | - | (3,144) | (88,024) | - |
| Total | <u>\$ 7,763,832</u> | <u>\$ -</u> | <u>\$ 141,856</u> | <u>\$ 7,621,976</u> | <u>\$ 150,000</u> |

At September 30, 2022, the scheduled debt service requirements on the long-term debt were as follows:

| Year ending September 30: | Governmental Activities | | |
|------------------------------|-------------------------|---------------------|----------------------|
| | Principal | Interest | Total |
| 2023 | \$ 150,000 | \$ 307,488 | \$ 457,488 |
| 2024 | 155,000 | 302,988 | 457,988 |
| 2025 | 155,000 | 298,338 | 453,338 |
| 2026 | 165,000 | 293,688 | 458,688 |
| 2027 | 170,000 | 287,706 | 457,706 |
| 2028-2032 | 945,000 | 1,341,925 | 2,286,925 |
| 2033-2037 | 1,150,000 | 1,140,563 | 2,290,563 |
| 2038-2042 | 1,410,000 | 882,544 | 2,292,544 |
| 2043-2047 | 1,735,000 | 565,744 | 2,300,744 |
| 2048-2051 | 1,675,000 | 176,138 | 1,851,138 |
| Total | <u>\$ 7,710,000</u> | <u>\$ 5,597,122</u> | <u>\$ 13,307,122</u> |

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. During the current fiscal year, the Developer provided \$84,596 to the general fund that was not needed for operations. As such, the entire amount has been reported as unearned revenue on the balance sheet.

Developer contributions to the capital projects fund during the current fiscal year were \$336,885, which includes a receivable of \$105,159 on September 30, 2022. In addition, the Developer contributed capital assets valued at \$584,033.

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

NOTE 8 – CONCENTRATION

The Developer owns all the land within the District. Therefore, the District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. The District has not filed any claims under this commercial insurance coverage during the last three years.

NOTE 11 – COST SHARE AGREEMENT

The District has entered into a Cost Share Agreement with DW Bayview Community Development District ("DW Bayview"), the Developer, and the Developer of DW Bayview whereby the District and DW Bayview will share in the costs and benefit of certain infrastructure improvements.

**EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

| | Budgeted Amounts <u>Original & Final</u> | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|--|----------------------|--|
| REVENUES | | | |
| Assessments | \$ 475,200 | \$ 285,600 | \$ (189,600) |
| Interest | - | 85 | 85 |
| Total revenues | <u>475,200</u> | <u>285,685</u> | <u>(189,515)</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 91,620 | 104,248 | (12,628) |
| Maintenance and operations | 383,580 | 105,649 | 277,931 |
| Total expenditures | <u>475,200</u> | <u>209,897</u> | <u>265,303</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ -</u> | 75,788 | <u>\$ 75,788</u> |
| Fund balance - beginning | | <u>-</u> | |
| Fund balance - ending | | <u>\$ 75,788</u> | |

See notes to required supplementary information

**EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

**EAGLE POINTE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

| <u>Element</u> | <u>Comments</u> |
|---|---|
| Number of district employees compensated at 9/30/2022 | - |
| Number of independent contractors compensated in September 2022 | 1.00 |
| Employee compensation for FYE 9/30/2022 (paid/accrued) | - |
| Independent contractor compensation for FYE 9/30/2022 | \$3,827.50 |
| Construction projects to begin on or after October 1; (>\$65K) | Not applicable |
| Budget variance report | See page 21 |
| Ad Valorem taxes; | Not applicable |
| Millage rate FYE 9/30/2022 | Not applicable |
| Ad valorem taxes collected FYE 9/30/2022 | Not applicable |
| | |
| Non ad valorem special assessments; | |
| Special assessment rate FYE 9/30/2022 | Operation and maintenance - \$1,200 |
| | Debt service; |
| | SF 40' - \$1,048.39 |
| | SF 50' - \$1,268.82 |
| | SF 40' - \$1,505.38 |
| | |
| Special assessments collected FYE 9/30/2022 | \$742,213.00 |
| Outstanding Bonds: | |
| Series 2020, due May 1, 2051 | See Note 6 page 19 for additional details |
| | |



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

To the Board of Supervisors
Eagle Pointe Community Development District
Manatee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Eagle Pointe Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated October 10, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

October 10, 2023



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

To the Board of Supervisors
Eagle Pointe Community Development District
Manatee County, Florida

We have examined Eagle Pointe Community Development District, Manatee County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2022. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

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

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

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

October 10, 2023



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Eagle Pointe Community Development District
Manatee County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Eagle Pointe Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated October 10, 2023.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated October 10, 2023, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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

We wish to thank Eagle Pointe Community Development District, Manatee County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements and the courtesies extended to us.

October 10, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2021.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2022.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2022.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2022. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

Tab 14

Eagle Pointe Community Development District

Statement of Revenues and Expenditures

As of 10/01/2023

Year Ending 09/30/2024

| | Annual Budget |
|---|----------------|
| Revenues | |
| 36310 - Special Assessments | |
| 1002 - Off Roll | 56,825 |
| 1001 - Tax Roll | 568,244 |
| Total Revenues | <u>625,069</u> |
| Expenditures | |
| 51100 - Legislative | |
| 1101 - Supervisor Fees | 3,800 |
| Total Legislative | <u>3,800</u> |
| 51300 - Financial & Administrative | |
| 3201 - Accounting Services | 20,049 |
| 3100 - Administrative Services | 5,012 |
| 3203 - Arbitrage Rebate Calculation | 900 |
| 3106 - Assessment Roll | 5,569 |
| 3202 - Auditing Services | 4,100 |
| 3104 - Disclosure Report | 5,000 |
| 3103 - District Engineer | 8,000 |
| 3101 - District Management | 22,388 |
| 4902 - Dues, Licenses & Fees | 1,550 |
| 3111 - Financial & Revenue Collections | 4,010 |
| 4801 - Legal Advertising | 2,000 |
| 4501 - Public Officials Liability Insurance | 2,794 |
| 3105 - Trustees Fees | 3,500 |
| 5102 - Website Hosting, Maintenance, Backup & E | 2,738 |
| Total Financial & Administrative | <u>87,610</u> |
| 51400 - Legal Counsel | |
| 3107 - District Counsel | 15,000 |
| Total Legal Counsel | <u>15,000</u> |
| 53100 - Electric Utility Services | |
| 4307 - Utility - Street Lights | 35,000 |
| 4301 - Utility Services | 40,000 |
| Total Electric Utility Services | <u>75,000</u> |
| 53600 - Water-Sewer Combination Services | |
| 4301 - Utility Services | 15,000 |
| Total Water-Sewer Combination Services | <u>15,000</u> |
| 53800 - Stormwater Control | |
| 4601 - Aquatic Maintenance | 25,000 |
| 4643 - Fountain Service Repair & Maintenance | 3,000 |
| 4803 - Midge Fly Treatments | 30,000 |
| 4633 - Wetland Monitoring & Maintenance | 17,940 |
| Total Stormwater Control | <u>75,940</u> |
| 53900 - Other Physical Environment | |
| 4504 - General Liability Insurance | 3,416 |

Eagle Pointe Community Development District

Statement of Revenues and Expenditures

As of 10/01/2023

Year Ending 09/30/2024

| | Annual Budget |
|---|---------------|
| 4680 - Holiday Decorations | 10,000 |
| 4609 - Irrigation Maintenance & Repair | 10,000 |
| 4653 - Landscape Inspection Services | 8,400 |
| 4604 - Landscape Maintenance | 91,356 |
| 4616 - Ornamental Lighting & Maintenance | 1,000 |
| 4503 - Property Insurance | 38,727 |
| Total Other Physical Environment | 162,899 |
| 57200 - Parks & Recreation | |
| 4729 - Access Control Maintenance & Repair | 5,000 |
| 4707 - Clubhouse Facility Janitorial Supplies | 5,000 |
| 4704 - Clubhouse Janitorial Services | 22,000 |
| 4711 - Computer Support, Maintenance & Repair | 1,500 |
| 3327 - Employee - Mileage Reimbursement | 350 |
| 4668 - Landscape & Irrigation Maintenance | 39,600 |
| 4647 - Maintenance & Repairs | 15,000 |
| 3300 - Management Contract | 46,295 |
| 5101 - Office Supplies | 5,000 |
| 4529 - Pest Control | 2,500 |
| 4714 - Pest Control & Termite Bond | 750 |
| 4638 - Playground Equipment & Maintenance | 3,500 |
| 4534 - Pool Furniture Replacement | 5,000 |
| 4500 - Pool Permits | 375 |
| 4717 - Pool Repair & Maintenance | 2,000 |
| 4625 - Pool Service Contract | 13,200 |
| 4403 - Security & Fire Monitoring Services | 750 |
| 4904 - Security System | 6,000 |
| 4103 - Telephone, Internet, Cable | 2,500 |
| Total Parks & Recreation | 176,320 |
| 57400 - Special Events | |
| 4775 - Special Events | 8,000 |
| Total Special Events | 8,000 |
| 57900 - Contingency | |
| 6409 - Miscellaneous Contingency | 2,000 |
| 4817 - Reserve Study | 3,500 |
| Total Contingency | 5,500 |
| Total Expenditures | 625,069 |
| Total Excess of Revenues Over(Under) Expenditures | 0 |
| Fund Balance, End of Period | 0 |

Eagle Pointe Community Development District

Statement of Revenues and Expenditures

As of 10/01/2023

Year Ending 09/30/2024

| | <u>Annual Budget</u> |
|---|----------------------|
| Revenues | |
| 36310 - Special Assessments | |
| 1001 - Tax Roll | 456,026 |
| Total Revenues | <u>456,026</u> |
| Expenditures | |
| 51700 - Debt Service | |
| 7001 - Interest | 301,026 |
| 7002 - Principal | 155,000 |
| Total Debt Service | <u>456,026</u> |
| Total Expenditures | <u>456,026</u> |
| Total Excess of Revenues Over(Under) Expenditures | <u>0</u> |
| Fund Balance, End of Period | <u>0</u> |

Eagle Pointe Community Development District
Statement of Revenues and Expenditures
As of 10/01/2023
Year Ending 09/30/2024

Annual Budget

Tab 15



Quarterly Compliance Audit Report

Eagle Pointe

Date: October 2023 - 3rd Quarter

Prepared for: Scott Brizendine

Developer: Rizzetta

Insurance agency:



Preparer:

Jason Morgan - *Campus Suite Compliance*

ADA Website Accessibility and Florida F.S. 189.069 Requirements

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Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in [Florida Statute Chapter 189.069](#).



ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – [WCAG 2.1](#), which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.



Florida Statute Compliance

Pursuant to F.S. [189.069](#), every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.* Following the [WCAG 2.1](#) levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

* **NOTE:** Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.



ADA Website Accessibility

Result: **PASSED**

Accessibility Grading Criteria

| Passed | Description |
|--------|---|
| Passed | Website errors* 0 WCAG 2.1 errors appear on website pages causing issues** |
| Passed | Keyboard navigation The ability to navigate website without using a mouse |
| Passed | Website accessibility policy A published policy and a vehicle to submit issues and resolve issues |
| Passed | Color contrast Colors provide enough contrast between elements |
| Passed | Video captioning Closed-captioning and detailed descriptions |
| Passed | PDF accessibility Formatting PDFs including embedded images and non-text elements |
| Passed | Site map Alternate methods of navigating the website |

*Errors represent less than 5% of the page count are considered passing

**Error reporting details are available in your Campus Suite Website Accessibility dashboard



Florida F.S. 189.069 Requirements

Result: **PASSED**

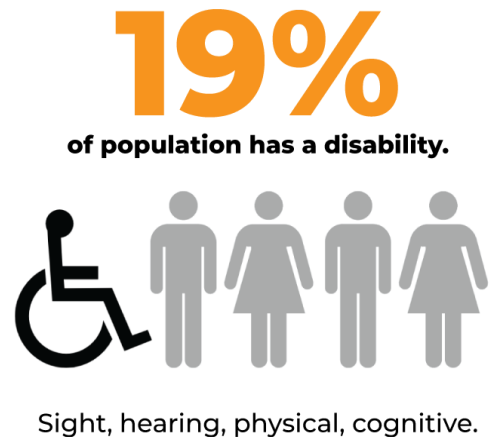
Compliance Criteria

| Passed | Description |
|--------|---|
| Passed | Full Name and primary contact specified |
| Passed | Public Purpose |
| Passed | Governing body Information |
| Passed | Fiscal Year |
| Passed | Full Charter (Ordinance and Establishment) Information |
| Passed | CDD Complete Contact Information |
| Passed | District Boundary map |
| Passed | Listing of taxes, fees, assessments imposed by CDD |
| Passed | Link to Florida Commission on Ethics |
| Passed | District Budgets (Last two years) |
| Passed | Complete Financial Audit Report |
| Passed | Listing of Board Meetings |
| Passed | Public Facilities Report, if applicable |
| Passed | Link to Financial Services |
| Passed | Meeting Agendas for the past year, and 1 week prior to next |

Accessibility overview

Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.



The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.



ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.



Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

Contract checker: <http://webaim.org/resources/contrastchecker>



Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This ‘friendlier’ language not only helps all the users, but developers who are striving to make content more universal on more devices.



Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

Helpful article: <http://webaim.org/techniques/alttext>



Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A “skip navigation” option is also required. Consider using [WAI-ARIA](#) for improved accessibility, and properly highlight the links as you use the tab key to make sections.

Helpful article: www.nngroup.com/articles/keyboard-accessibility

Helpful article: <http://webaim.org/techniques/skipnav>



Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no ‘click here’ please) are just some ways to help everyone find what they’re searching for. You must also provide multiple ways to navigate such as a search and a site map.

Helpful article: <http://webaim.org/techniques/sitetools/>



Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

Helpful article: <http://webaim.org/techniques/tables/data>



Making PDFs accessible

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is one thing; converting old PDFs – called PDF remediation – takes time.

Helpful articles: <http://webaim.org/techniques/acrobat/acrobat>



Making videos accessible

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

Helpful article: <http://webaim.org/techniques/captions>



Making forms accessible

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

Helpful article: <http://webaim.org/techniques/forms>



Alternate versions

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.



Feedback for users

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is key for both any confirmation or error feedback that occurs while engaging the page.



Other related requirements

No flashing

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

Timers

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

Fly-out menus

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

No pop-ups

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

Web Accessibility Glossary

| | |
|-----------------------|---|
| Assistive technology | Hardware and software for disabled people that enable them to perform tasks they otherwise would not be able to perform (e.g., a screen reader) |
| WCAG 2.0 | Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled |
| 504 | Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people |
| 508 | An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled |
| ADA | American with Disabilities Act (1990) |
| Screen reader | Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages. |
| Website accessibility | Making your website fully accessible for people of all abilities |
| W3C | World Wide Web Consortium – the international body that develops standards for using the web |

Tab 16



ESTIMATE

Nick Knows LLC
2424 W Brandon Blvd
Suite 1136
Brandon, Florida 33511
United States

855-465-6697
www.nickknowscleaning.com

BILL TO
Eagle Point CDD
Joe Mcallister
11450 Moonsail Drive
Parrish, Florida 34219
United States

813-304-3616
jmccallister@rizzetta.com

Estimate Number: EP26
Estimate Date: October 6, 2023
Valid Until: November 5, 2023

Estimate Total (USD): **\$2,200.00**

| Items | Quantity | Price | Amount |
|--|----------|------------|------------|
| Bike Rack Installation Purchase and Installation of nine bike (coated steel) bike rack for Eagle Point | 1 | \$2,200.00 | \$2,200.00 |

Subtotal: \$2,200.00

Total: \$2,200.00

Estimate Total (USD): **\$2,200.00**

Notes / Terms

Signature: _____

Signature Date: _____

Thank You for Your Business!