

# Cedar Pointe Community Development District

3501 Quadrangle Blvd., Suite 270, Orlando, FL 32817- 407-723-5900- FAX 407-723-5901

[www.cedarpointecdd.com](http://www.cedarpointecdd.com)

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The meeting of the Board of Supervisors of **Cedar Pointe Community Development District** will be held on **Thursday, January 20, 2022 at 11:00 a.m. 14785 Old St. Augustine Road, Suite 3, Jacksonville, FL 32258**. The following is the proposed agenda for this meeting.

Call in number: 1-844-621-3956

Passcode: 790 562 990 #

<https://pfmgroupp.webex.com/meet/carvalhov>

## **BOARD OF SUPERVISORS' MEETING AGENDA**

### **Organizational Matters**

- Call to Order
- Roll Call
- Public Comment Period *[for any members of the public desiring to speak on any proposition before the Board]*

### **General Business Matters**

1. Consideration of Minutes of the July 23, 2021 Board of Supervisors' Meeting
2. Ratification of Grau & Associates Engagement Letter for Auditing Services
3. Consideration of Resolution 2022-01, Annual Appropriations and Adopting the Revised Budget for Fiscal Year 2021
4. Consideration of Resolution 2022-02, Designating the Primary Administrative Office
5. Consideration of Resolution 2022-03, Designating Registered Agent & Office
6. Ratification of Transition Letter of District Counsel Firm Representation
7. Ratification of Payment Authorization 96 — 113
8. Review of District Financial Statements

### **Other Business**

- Staff Reports
  - District Counsel
  - District Engineer
  - District Manager
- Audience Comments
- Supervisors Requests

### **Adjournment**



**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

Minutes of the July 23, 2021  
Board of Supervisors' Meeting

## **MINUTES OF MEETING**

### **CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS' MEETING MINUTES**

**Friday, July 23, 2021 at 11:00 a.m.**

**14785 Old St. Augustine Road Suite 3**

**Jacksonville, FL 32258**

Board Members present at roll call via speaker phone:

|               |                     |             |
|---------------|---------------------|-------------|
| Kelly White   | Chairperson         |             |
| James Stowers | Vice Chairperson    |             |
| Andy Hagan    | Assistant Secretary |             |
| Susan Calvo   | Assistant Secretary | (via phone) |
| Stacey Pyle   | Assistant Secretary | (via phone) |

Also present were:

|                 |   |             |
|-----------------|---|-------------|
| Vivian Carvalho | District Manager-PFM Group Consulting LLC |             |
| Venessa Ripoll  | Assistant DM PFM Group Consulting LLC     | (via phone) |
| Wes Haber       | District Counsel- Hopping Green & Sams    |             |
| Mike Veazey     | ICI Homes                                 |             |

## **FIRST ORDER OF BUSINESS**

### **Organizational Matters**

### **Call to Order and Roll**

Ms. Carvalho called to order at 11:03 a.m. the meeting of the Board of Supervisors of the Cedar Pointe Community Development District and proceeded with roll call. Those in attendance are outlined above.

### **Public Comment Period**

There were no members of the public present or via speakerphone.

## **SECOND ORDER OF BUSINESS**

### **General Business Matters**

**Consideration of Minutes if the  
April 23, 2021 Board of  
Supervisors' Meeting**

The Board reviewed the Minutes of the April 23, 2021 Board of Supervisors Meeting.

On MOTION by Ms. White, seconded by Ms. Pyle, with all those in favor, the Board approved Minutes of the April 23, 2021 Board of Supervisors Meeting.

**Letter from Supervisor of  
Elections- Duval County**

Ms. Carvalho stated as of April 15, 2021 the District had a total of 391 registered voters. She requested a motion to accept the Letter from the Supervisor of Elections- Duval County.

On MOTION by Ms. Pyle, seconded by Ms. White, with all those in favor, the Board accepted the Letter Supervisor of Elections – Duval County.

**Review and Acceptance of Fiscal  
Year 2020 Audit Report**

Ms. Carvalho explained the Fiscal Year 2020 Audit Report has been filed with the State Auditor General. District Chair and District staff reviewed the Fiscal Year 2020 Audit Report prior to being filed. Ms. Carvalho requested a motion to accept the Fiscal Year 2020 Audit Report.

On MOTION by Mr. Hagan, seconded by Mr. Stowers, with all those in favor, the Board accepted the Fiscal Year 2020 Audit Report.

**Consideration of Resolution 2021-  
02, Adopting the Annual Meeting**

## **Schedule for Fiscal Year 2021-2022**

Ms. Carvalho presented the Annual Meeting Schedule to the Board. There is a slight change to hold the meetings at this location on third Thursday of the month on a quarterly basis at 11:00AM on the following days:

October 21, 2021  
January 20, 2022  
April 21, 2022  
July 21, 2022

Ms. Carvalho requested a motion to approve Resolution 2021-02, Adopting an Annual Meeting Schedule as presented.

On MOTION by Ms. White, seconded by Ms. Pyle, with all those in favor, the Board approved Resolution 2021-02, Adopting the Annual Meeting Schedule for Fiscal Year 2021-2022.

### **Public Hearing on the Adoption of the District's Annual Budget**

- a) Public Comments and Testimony**
- b) Board comments**
- c) Consideration of Resolution 2021-03, Adopting the Fiscal Year 2022 Budget and Appropriating Funds**

Ms. Carvalho requested a motion to open the Public Hearing.

On MOTION by Mr. Stowers, seconded by Ms. Pyle, with all those in favor, the Board opened the Public Hearing.

Ms. Carvalho stated District staff and the District Chair reviewed the Budget and it is a flat Budget in which no increase is being proposed. Ms. White asked if any lakes would come

online during Fiscal Year 2022. Mr. Veazey stated Phase 4 will come online at the end of Summer 2022 which consists of one lake.

On MOTION by Ms. White, seconded by Ms. Pyle, with all those in favor, the Board closed the Public Hearing.

Ms. Carvalho requested a motion to approve Resolution 2021-03, Adopting the Fiscal Year 2022 Budget and Appropriating Funds for a total net revenue of \$93,425.00.

On MOTION by Ms. Pyle, seconded by Mr. Hagan, with all those in favor, the Board approved Resolution 2021-03, Adopting the Fiscal Year 2022 Budget and Appropriating Funds.

#### **Consideration of Resolution 2021-04, Levying O&M Assessments and Certifying an Assessment Roll**

Ms. Carvalho explained the Resolution outlines the method in which the District will collect off roll assessments as well as on roll assessments. The Fiscal Year 2022 Budget and Preliminary Assessment Roll are attached as Exhibits to the Resolution.

On MOTION by Ms. Pyle, seconded by Mr. Stowers, with all those in favor, the Board approved Resolution 2021-03, Adopting the Fiscal Year 2022 Budget and Appropriating Funds.

#### **Ratification of Payment Authorizations 85-95**

The Board reviewed Payment Authorizations 85 – 95.

On MOTION by Ms. Pyle, seconded by Mr. Stowers, with all those in favor, the Board ratified Payment Authorizations 85 – 95.

## **Review of District's Financial Statements**

The Board reviewed the District Financials through June 30, 2021. No action was required by the Board.

### **THIRD ORDER OF BUSINESS**

#### **Other Business**

#### **Staff Reports**

**District Counsel** – No Report

**District Engineer** – Not Present

**District Manager** – Ms. Carvalho stated this is the last meeting for the Fiscal Year and she will send out the calendar invites for Fiscal Year 2022.

### **FOURTH ORDER OF BUSINESS**

#### **Audience Comments and Supervisors Requests**

There were no Supervisor comments. Mr. Veazey presented a proposal for \$900.00 to pressure wash the front entrance from the gate out. It is to pressure wash the sidewalks, the curb, the brick monument sign. He received one proposal but there might be a second proposal coming. He requested approval from the Board in an amount of not to exceed \$900.00.

On MOTION by Ms. Pyle, seconded by Mr. Stowers, with all those in favor, the Board approved Pressure Washing the Front Entrance Monuments for a not to exceed amount of \$900.00.

Mr. Veazey stated the holiday decorations process is starting. He is getting new proposals for holiday decorations. He does not have an amount yet and the District will not be working with the company that it did last year. A discussion took place about a not to exceed amount for holiday decorations.

On MOTION by Ms. Pyle, seconded by Mr. Stowers, with all those in favor, the Board approved a not to exceed amount of \$3,000.00.

**FIFTH ORDER OF BUSINESS**

**Adjournment**

There were no additional items to discuss. Ms. Carvalho requested a motion to adjourn.

On MOTION by Mr. Stowers, seconded by Ms. Calvo, with all those in favor, the July 23, 2021 Board of Supervisors Meeting of the Cedar Pointe Community Development District was adjourned at 11:14 a.m.

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson/Vice Chairperson



**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

Grau & Associates Engagement Letter for  
Auditing Services



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
[www.graucpa.com](http://www.graucpa.com)

September 21, 2021

To Board of Supervisors  
Cedar Pointe Community Development District  
3501 Quadrangle Blvd., Ste. 270  
Orlando, FL 32817

We are pleased to confirm our understanding of the services we are to provide Cedar Pointe Community Development District, Hillsborough County, Florida ("the District") for the fiscal year ended September 30, 2021. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Cedar Pointe Community Development District as of and for the fiscal year ended September 30, 2021. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

**Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards

for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

### **Other Services**

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and

recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or

indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

The auditor agrees and understands that Chapter 119, *Florida Statutes*, may be applicable to documents prepared in connection with the services provided hereunder and agrees to cooperate with public record requests made thereunder. In connection with this Agreement, the auditor agrees to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, *Florida Statutes*, the terms of which are incorporated herein. Among other requirements, the auditor must:

- a. Keep and maintain public records required by the District to perform the service.
- b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes* or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the auditor does not transfer the records to the District.
- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT PFM GROUP CONSULTING, LLC., 3501 QUADRANGLE BLVD., STE. 270, ORLANDO, FL 32817, 407-723-5900.

This agreement provides for a contract period of one (1) year. Our fee for these services will not exceed \$4,000 for the September 30, 2021 audit.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Cedar Pointe Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



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Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Cedar Pointe Community Development District.

By: Kelly White

Title: Chair

Date: 12/2/21



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



**Peer Review  
Program**

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

February 20, 2020

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

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org  
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

Resolution 2022-01,  
Annual Appropriations and Adopting the Revised  
Budget for Fiscal Year 2021



## **RESOLUTION 2022-01**

### **THE REVISED ANNUAL APPROPRIATION RESOLUTION OF CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE REVISED ANNUAL APPROPRIATIONS AND ADOPTING THE REVISED BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021**

**WHEREAS**, the Cedar Pointe Community Development District Board of Supervisors (the “Board”) previously approved and adopted an annual budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

**WHEREAS**, the Board now desires to revise the annual budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021; and

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

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

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT;**

#### **Section 1. Budget**

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budgets, a copy of which is on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager’s Proposed Budgets, attached hereto as Exhibit “A,” are hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2020-2021.

- ## Section 2. Appropriations

|                    |    |
|--------------------|----|
| TOTAL GENERAL FUND | \$ |
|--------------------|----|

|                 |    |
|-----------------|----|
| TOTAL ALL FUNDS | \$ |
|-----------------|----|

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

2

Introduced, considered favorably, and adopted this 20<sup>th</sup> day of January 2022.

ATTEST:

**CEDR POINTE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

**EXHIBIT A**  
**Cedar Pointe Community Development District**  
**Proposed Fiscal Year 2021 Annual Operations & Maintenance Budget**

|  | <b>Actual through<br/>9/30/21</b> | <b>FY 2021<br/>Adopted<br/>Budget</b> | <b>FY 2021<br/>Revised<br/>Budget</b> | <b>Change</b> |
|--|-----------------------------------|---------------------------------------|---------------------------------------|---------------|
| <b><u>Revenues</u></b>                                       |                                   |                                       |                                       |               |
| Maintenance Assessments                                      | \$ 83,484.42                      | \$ 83,425.00                          | \$ 83,425.00                          | \$ -          |
| Carry Forward Surplus  | 0.00                              | 10,000.00                             | 10,000.00                             | 0.00          |
| <b>Net Revenues</b>  | <b>\$ 83,484.42</b>               | <b>\$ 93,425.00</b>                   | <b>\$ 93,425.00</b>                   | <b>\$ -</b>   |
| <b><u>Expenditures</u></b>                                   |                                   |                                       |                                       |               |
| Supervisor Fees  | \$ 1,000.00                       | \$ 3,200.00                           | \$ 1,000.00                           | \$ (2,200.00) |
| Public Official Insurance                                    | 2,828.00                          | 2,962.00                              | 2,828.00                              | (134.00)      |
| Trustee Services   | 3,717.38                          | 3,750.00                              | 3,725.00                              | (25.00)       |
| District Management Fees                                     | 20,000.00                         | 20,000.00                             | 20,000.00                             | 0.00          |
| Dissemination  | 5,000.00                          | 5,000.00                              | 5,000.00                              | 0.00          |
| District Counsel   | 4,940.75                          | 3,100.00                              | 7,500.00                              | 4,400.00      |
| Assessment Administration                                    | 5,000.00                          | 5,000.00                              | 5,000.00                              | 0.00          |
| Reamortization Schedule                                      | 0.00                              | 250.00                                | 0.00                                  | (250.00)      |
| Audit Fees   | 3,900.00                          | 4,000.00                              | 3,900.00                              | (100.00)      |
| Arbitrage  | 0.00                              | 1,000.00                              | 0.00                                  | (1,000.00)    |
| Legal Advertising  | 708.64                            | 1,000.00                              | 750.00                                | (250.00)      |
| Office Misc (Phone / Postage / Travel)                       | 279.28                            | 350.00                                | 350.00                                | 0.00          |
| Contingency (Repairs / Maintenance /<br>Improvements / Misc) | 10,631.12                         | 9,638.00                              | 10,750.00                             | 1,112.00      |
| Website Maintenance  | 2,100.00                          | 2,400.00                              | 2,400.00                              | 0.00          |
| Dues, Licenses & Fees  | 175.00                            | 175.00                                | 175.00                                | 0.00          |
| Electric   | 0.00                              | 750.00                                | 0.00                                  | (750.00)      |
| Maintenance of Trees/Wetlands                                | 0.00                              | 1,000.00                              | 0.00                                  | (1,000.00)    |
| General Insurance  | 3,675.00                          | 3,850.00                              | 3,675.00                              | (175.00)      |
| Lake Maintenance   | 15,912.00                         | 16,000.00                             | 16,000.00                             | 0.00          |
| Landscape Maintenance  | 10,131.32                         | 10,000.00                             | 10,372.00                             | 372.00        |
| <b>Operation &amp; Maintenance Expenditures</b>              | <b>\$ 89,998.49</b>               | <b>\$ 93,425.00</b>                   | <b>\$ 93,425.00</b>                   | <b>\$ -</b>   |

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

Resolution 2022-02,  
Designating the Primary Administrative Office

## **RESOLUTION 2022-02**

### **A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT RE-DESIGNATING THE PRIMARY ADMINISTRATIVE OFFICE AND PRINCIPAL HEADQUARTERS OF THE DISTRICT; DESIGNATING THE LOCATION OF THE LOCAL DISTRICT RECORDS OFFICE; AND PROVIDING AN EFFECTIVE DATE.**

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

**WHEREAS**, the District desires to re-designate its primary administrative office as the location where the District’s public records are routinely created, sent, received, maintained, and requested, for the purposes of prominently posting the contact information of the District’s Record’s Custodian in order to provide citizens with the ability to access the District’s records and ensure that the public is informed of the activities of the District in accordance with Chapter 119, *Florida Statutes*; and

**WHEREAS**, the District also desires to specify the location of the District’s principal headquarters for the purpose of establishing proper venue under the common law home venue privilege applicable to the District; and

**WHEREAS**, the District is statutorily required to designate a local district records office location for the purposes of affording citizens the ability to access the District’s records, promoting the disclosure of matters undertaken by the District, and ensuring that the public is informed of the activities of the District in accordance with Chapter 119 and Section 190.006(7), *Florida Statutes*.

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

**SECTION 1.** The District’s primary administrative office for purposes of Chapter 119, *Florida Statutes*, shall be located at 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817.

**SECTION 2.** The District’s principal headquarters for purposes of establishing proper venue shall be located at \_\_\_\_\_, within Duval County, Florida.

**SECTION 3.** The District’s local records office shall be located at 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817.

**SECTION 4.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 20th** day of January, 2022.

**ATTEST:**

**CEDAR POINTE COMMUNITY DEVELOPMENT  
DISTRICT**

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Secretary/Assistant Secretary

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Chairperson, Board of Supervisors

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

Resolution 2022-03,  
Designating Registered Agent & Office



**RESOLUTION 2022-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A REGISTERED AGENT AND REGISTERED OFFICE OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Cedar Pointe Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within the Duval County, Florida; and

**WHEREAS**, the District is statutorily required to designate a registered agent and a registered office location for the purposes of accepting any process, notice, or demand required or permitting by law to be served upon the District in accordance with Section 189.014(1), *Florida Statutes*.

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

**Section 1.** Vivian Carvalho is hereby designated as Registered Agent for the Cedar Pointe Community Development District.

**Section 2.** The District's Registered Office shall be located at 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817.

**Section 3.** In accordance with Section 189.014, *Florida Statutes*, the District’s Secretary is hereby directed to file certified copies of this resolution with Duval County and the Florida Department of Economic Opportunity.

**Section 4.** This Resolution shall become effective immediately upon adoption.

**PASSED AND ADOPTED** this 20th day of January 2022.

**ATTEST:**

**CEDAR POINTE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

Transition Letter of District Counsel Firm  
Representation

# Hopping Green & Sams

Attorneys and Counselors

October 21, 2021

VIA EMAIL

Vivian Carvalho, District Manager

[carvalhov@pfm.com](mailto:carvalhov@pfm.com)

Kelly White, Chairperson

[kwhite@icihomes.com](mailto:kwhite@icihomes.com)

RE: Cedar Pointe Community Development District ("Client")

**JOINT LETTER BY HOPPING GREEN & SAMS, P.A. AND KUTAK ROCK LLP, ANNOUNCING THE DEPARTURE OF JONATHAN JOHNSON, KATIE BUCHANAN, MIKE ECKERT, TUCKER MACKIE, WES HABER, LINDSAY WHELAN, JOE BROWN, SARAH SANDY, ALYSSA WILLSON AND MICHELLE RIGONI TO KUTAK ROCK LLP**


Dear Vivian/Kelly,

As of November 15, 2021, Jonathan Johnson, Katie Buchanan, Mike Eckert, Tucker Mackie, Wes Haber, Lindsay Whelan, Joe Brown, Sarah Sandy, Alyssa Willson and Michelle Rigoni (the "Special District Practice Group") will be withdrawing as attorneys from Hopping Green & Sams, P.A. ("HGS") and will be joining Kutak Rock LLP ("Kutak"). The members of the Special District Practice Group have provided services in connection with HGS's representation of the Client on the above referenced matter(s) (the "Client Matters").

In the coming months, HGS will no longer be providing legal services. Kutak is prepared to continue as the Client's legal counsel with respect to the Client Matters; however, it is the Client's choice as to who should serve as its legal counsel, and whether the Client Matters and all electronic files and active and closed hardcopy files (collectively, the "Files") should be transferred to Kutak.

Please select one of the following alternatives; however, please be advised that as of November 15, 2021, HGS will no longer be competent to provide legal services to the Client; accordingly, representation by HGS will cease on November 15, 2021, whether or not the Client makes an election below:

1. **ALTERNATIVE #1.** The Client asks that the Client Matters be transferred with the Special District Practice Group to their new firm, Kutak. Please transfer all Files relating to the Client Matters. HGS's legal representation of the Client will cease on the date of HGS's receipt of their written notice. After that date, the Special District Practice Group and their new firm, Kutak, will be responsible for legal representation of the Client in the Client Matters. To the extent that HGS is holding any trust funds or other property of the Client, HGS is further instructed to transfer such funds and/or property to Kutak.

  
(Please sign if you want Alternative #1;  
otherwise, do not sign on this line.)

 [DATE]

**2. ALTERNATIVE #2.** If you do not want Alternative #1, please advise us what HGS should do regarding the Client Matters and all Files relating to the Client Matters by December 1, 2021. HGS's legal representation of the Client will cease on November 15, 2021. If HGS does not receive a response by December 1, 2021, that will confirm HGS's understanding that all Files are not needed or desired and HGS will shred them.

---

(Please sign here if you have [DATE]  
given instructions under Alternative  
#2; otherwise do not sign on this line.)

After you have completed and signed this form, please send a copy via electronic mail to [JasonM@hgslaw.com](mailto:JasonM@hgslaw.com) [MarkS@hgslaw.com](mailto:MarkS@hgslaw.com) [wesh@hgslaw.com](mailto:wesh@hgslaw.com) and [KimH@hgslaw.com](mailto:KimH@hgslaw.com).

Thank you for your consideration and assistance.

**HOPPING GREEN & SAMS, P.A.**



By: Jonathan Johnson

Its: President

Date: October 21, 2021

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization  
96 – 113

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 96**

6/24/2021

| Item<br>No.  | Payee  | Invoice<br>Number | FY21<br>General<br>Fund |
|--------------|--|-------------------|-------------------------|
| 1            | <b>PFM Group Consulting LLC</b><br>FedEx: May 2021   | OE-EXP-06-009     | \$ 4.92                 |
| 2            | <b>VGlobalTech</b><br>Monthly Website Fee: June 2021 | 2772              | \$ 100.00               |
| <b>TOTAL</b> |  |                   | <b>\$ 104.92</b>        |

*Venessa Ripoll*  
Secretary/Assistant Secretary

*Kelly White*  
Chairperson

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 97**

7/1/2021

| Item<br>No.  | Payee   | Invoice<br>Number | FY21<br>General<br>Fund |
|--------------|---|-------------------|-------------------------|
| 1            | Charles Aquatics, Inc.<br>Lake Maintenance: July 2021 | 41951             | \$ 1,326.00             |
| <b>TOTAL</b> |   |                   | <b>\$ 1,326.00</b>      |

*Vivian Carvalho*

Secretary/Assistant Secretary

*Kelly White*

Chairperson

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 98**

7/8/2021

| Item<br>No.  | Payee  | Invoice<br>Number          | FY21<br>General<br>Fund  |
|--------------|--|----------------------------|--------------------------|
| 1            | <b>Grau and Associates</b><br>Audit FYE 09/30/2020   | 21324                      | \$ 3,400.00              |
| 2            | <b>Hopping Green &amp; Sams</b><br>General Counsel thru 04/30/21                               | 123526                     | \$ 1,028.25              |
| 3            | <b>Yellowstone Landscape</b><br>Front Entrance Enhancement<br>Landscape Maintenance: June 2021 | JAX 215154<br>JAX 231984 B | \$ 1,731.32<br>\$ 700.00 |
| <b>TOTAL</b> |  |                            | <b>\$ 6,859.57</b>       |

*Venessa Ripoll*

Secretary/Assistant Secretary

*Kelly White*  
Chairperson



**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 99**

7/22/2021

| Item<br>No.  | Payee  | Invoice<br>Number | FY21<br>General<br>Fund |
|--------------|--|-------------------|-------------------------|
| 1            | <b>Jacksonville Daily Record</b><br>Legal Advertising on 07/08/21 & 07/15/21 | 21-04649D         | \$ 238.25               |
| 2            | <b>PFM Group Consulting LLC</b><br>District Management Fee: July 2021        | DM-07-2021-10     | \$ 1,666.67             |
| <b>TOTAL</b> |  |                   | <b>\$ 1,904.92</b>      |

*Venessa Ripoll*

Secretary/Assistant Secretary

*Kelly White*

Chairperson



**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 101**

8/5/2021

| Item<br>No.  | Payee   | Invoice<br>Number | FY21<br>General<br>Fund |
|--------------|---|-------------------|-------------------------|
| 1            | <b>Charles Aquatics, Inc.</b><br>Lake Maintenance: August 2021        | 42187             | \$ 1,326.00             |
| 2            | <b>Supervisor Fees: Meeting 07/23/21</b><br>Susan Calvo<br>Stacy Pyle | --<br>--          | \$ 200.00<br>\$ 200.00  |
| 3            | <b>Yellowstone Landscape</b><br>Landscape Maintenance: July 2021      | JAX 246278 B      | \$ 700.00               |
| <b>TOTAL</b> |   |                   | <b>\$ 2,426.00</b>      |

*Venessa Ripoll*

Secretary/Assistant Secretary

*Kelly White*

Chairperson

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 102**

8/19/2021

| Item<br>No.  | Payee   | Invoice<br>Number             | FY21<br>General<br>Fund |
|--------------|---|-------------------------------|-------------------------|
| 1            | <b>PFM Group Consulting LLC</b><br>District Management Fee: August 2021<br>FedEx: July 2021 | DM-08-2021-10<br>OE-EXP-08-08 | \$ 1,666.67<br>\$ 5.30  |
| 2            | <b>Yellowstone Landscape</b><br>Landscape Maintenance: August 2021                          | JAX 253951 B                  | \$ 700.00               |
| <b>TOTAL</b> |   |                               | <b>\$ 2,371.97</b>      |

*Venessa Ripoll*

Secretary/Assistant Secretary

*Kelly White*

Chairperson

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 103**

8/26/2021

| Item<br>No.  | Payee  | Invoice<br>Number | FY21<br>General<br>Fund |
|--------------|--|-------------------|-------------------------|
| 1            | <b>VGlobalTech</b><br>Monthly Website Fee: August 2021 | 2985              | \$ 100.00               |
| <b>TOTAL</b> |  |                   | <b>\$ 100.00</b>        |

*Venessa Ripoll*

Secretary/Assistant Secretary

*Kerry White*

Chairperson

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 104**

9/2/2021

| Item<br>No.  | Payee   | Invoice<br>Number | FY21<br>General<br>Fund |
|--------------|---|-------------------|-------------------------|
| 1            | <b>Charles Aquatics, Inc.</b><br>Lake Maintenance: September 2021 | 43268             | \$ 1,326.00             |
| 2            | <b>Hopping Green &amp; Sams</b><br>General Counsel thru 06/30/21  | 124686            | \$ 1,732.50             |
| <b>TOTAL</b> |   |                   | <b>\$ 3,058.50</b>      |

*Venessa Ripoll*

Secretary/Assistant Secretary

*Kelley White*

Chairperson

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 105**

9/16/2021

| Item<br>No.  | Payee  | Invoice<br>Number | FY21<br>General<br>Fund |
|--------------|--|-------------------|-------------------------|
| 1            | <b>PFM Group Consulting LLC</b><br>Dissemination Fee S2005A: 07/01/21-09/30/21 | 116943            | \$ 1,250.00             |
| 2            | <b>VGlobalTech</b><br>Monthly Website Fee: September 2021                      | 3071              | \$ 100.00               |
| <b>TOTAL</b> |  |                   | <b>\$ 1,350.00</b>      |

*Venessa Ripoll*

Secretary/Assistant Secretary

*Kelly White*

Chairperson

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 106**

9/23/2021

| Item<br>No.  | Payee  | Invoice<br>Number | FY21<br>General<br>Fund |
|--------------|--|-------------------|-------------------------|
| 1            | <b>Hopping Green &amp; Sams</b><br>General Counsel thru 07/31/21 | 125027            | \$ 847.50               |
| <b>TOTAL</b> |  |                   | <b>\$ 847.50</b>        |

*Vivian Carvalho*

Secretary/Assistant Secretary

*Kelly White*

Chairperson



**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 107**

9/30/2021

| Item<br>No. | Payee  | Invoice<br>Number                             | FY21<br>General<br>Fund    | FY22<br>General<br>Fund |
|-------------|--|---|----------------------------|-------------------------|
| 1           | <b>Coastal Maintenance</b><br>Pressure Washing   | 3992  | \$ 900.00                  |                         |
| 2           | <b>Egis Insurance &amp; Risk Advisors</b><br>FY 2022 Insurance Renewal   | 14301   |                            | \$ 6,731.00             |
| 3           | <b>PFM Group Consulting LLC</b><br>District Management Fee: September 2021<br>Tax Roll Preparation and Submission: FY 2022<br>Postage: August 2021 | DM-09-2021-10<br>FY22-TR-0006<br>OE-EXP-09-09 | \$ 1,666.63<br><br>\$ 0.51 | <br><br>\$ 5,000.00     |
|             |  | Subtotal                                      | \$ 2,567.14                | \$ 11,731.00            |
|             |  | <b>TOTAL</b>                                  | <b>\$14,298.14</b>         |                         |

*Venessa Ripoll*

Secretary/Assistant Secretary

*Kelley White*

Chairperson

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 108**

10/7/2021

| Item<br>No.  | Payee   | Invoice<br>Number | FY21<br>General<br>Fund | FY22<br>General<br>Fund |
|--------------|---|-------------------|-------------------------|-------------------------|
| 1            | <b>Charles Aquatics, Inc.</b><br>Lake Maintenance: October 2021 | 43510             |                         | \$ 1,326.00             |
| Subtotal     |   |                   | \$ -                    | \$ 1,326.00             |
| <b>TOTAL</b> |   |                   | <b>\$1,326.00</b>       |                         |

*Venessa Ripoll*

Secretary/Assistant Secretary

*Kelly White*

Chairperson

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 109**

10/14/2021

| Item<br>No.  | Payee   | Invoice<br>Number | FY21<br>General<br>Fund | FY22<br>General<br>Fund |
|--------------|---|-------------------|-------------------------|-------------------------|
| 1            | <b>Yellowstone Landscape</b><br>Landscape Maintenance: September 2021 | JAX 262285 B      | \$ 700.00               |                         |
| Subtotal     |   |                   | \$ 700.00               | \$ -                    |
| <b>TOTAL</b> |   |                   | <b>\$700.00</b>         |                         |

*Venessa Ripoll*

Secretary/Assistant Secretary

*Kelley White*

Chairperson

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 110**

10/21/2021

| Item<br>No.  | Payee  | Invoice<br>Number | FY21<br>General<br>Fund | FY22<br>General<br>Fund |
|--------------|--|-------------------|-------------------------|-------------------------|
| 1            | <b>Department of Economic Opportunity</b><br>FY2022 Special District Fee | 84897             |                         | \$ 175.00               |
| 2            | <b>Jacksonville Daily Record</b><br>Legal Advertising on 10/14/21        | 21-07007D         |                         | \$ 69.50                |
| 3            | <b>PFM Group Consulting LLC</b><br>District Management Fee: October 2021 | DM-10-2021-10     |                         | \$ 1,666.67             |
| 4            | <b>Yellowstone Landscape</b><br>Landscape Maintenance: October 2021      | JAX 276431 B      |                         | \$ 700.00               |
| Subtotal     |  |                   | \$ -                    | \$ 2,611.17             |
| <b>TOTAL</b> |  |                   | <b>\$2,611.17</b>       |                         |

*Venessa Ripoll*

Secretary/Assistant Secretary

*Kerry White*

Chairperson

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 111**

11/8/2021

| Item<br>No. | Payee  | Invoice<br>Number | FY21<br>General<br>Fund | FY22<br>General<br>Fund |
|-------------|--|-------------------|-------------------------|-------------------------|
| 1           | <b>Charles Aquatics, Inc.</b><br>Lake Maintenance: November 2021 | 43749             |                         | \$ 1,326.00             |
| 2           | <b>Hopping Green &amp; Sams</b><br>General Counsel thru 08/31/21 | 125599            | \$ 362.79               |                         |
| 3           | <b>US Bank</b><br>Trustee Fees S2005A 10/01/21-09/30/22          | 6305489           |                         | \$ 3,717.38             |
| 4           | <b>VGlobaITech</b><br>Quarter 3 ADA Audit                        | 3134              | \$ 300.00               |                         |
|             | Monthly Website Fee: October 2021                                | 3208              |                         | \$ 100.00               |

|          |           |             |
|----------|-----------|-------------|
| Subtotal | \$ 662.79 | \$ 5,143.38 |
|----------|-----------|-------------|

|              |                   |
|--------------|-------------------|
| <b>TOTAL</b> | <b>\$5,806.17</b> |
|--------------|-------------------|

*Venessa Ripoll*

Secretary/Assistant Secretary

*Kelly White*

Chairperson

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 112**

11/18/2021

| Item<br>No.  | Payee   | Invoice<br>Number | FY22<br>General<br>Fund |
|--------------|---|-------------------|-------------------------|
| 1            | <b>PFM Group Consulting LLC</b><br>District Management Fee: November 2021 | DM-11-2021-10     | \$ 1,666.67             |
| 2            | <b>VGlobalTech</b><br>Monthly Website Fee: November 2021                  | 3289              | \$ 100.00               |
| <b>TOTAL</b> |   |                   | <b>\$1,766.67</b>       |

*Venessa Ripoll*

Secretary/Assistant Secretary

*Kelly White*

Chairperson

RECEIVED DEC 06 2021

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 113**

12/2/2021

| Item<br>No.  | Payee  | Invoice<br>Number | FY22<br>General<br>Fund |
|--------------|--|-------------------|-------------------------|
| 1            | <b>Charles Aquatics, Inc.</b><br>Lake Maintenance: December 2021 | 43968             | \$ 1,326.00             |
| <b>TOTAL</b> |  |                   | <b>\$1,326.00</b>       |

*Venessa Ripoll*

Secretary/Assistant Secretary

*Kelly White*  
Chairperson

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

District Financial Statements



**Cedar Pointe CDD**  
Statement of Financial Position  
As of 12/31/2021

|  | General Fund               | Debt Service Fund          | Capital Projects Fund     | Long Term Debt Group         | Total                        |
|--|----------------------------|----------------------------|---------------------------|------------------------------|------------------------------|
| <b><u>Assets</u></b>                     |                            |                            |                           |                              |                              |
| <b><u>Current Assets</u></b>             |                            |                            |                           |                              |                              |
| General Checking Account - CNB           | \$215,667.67               |                            |                           |                              | \$215,667.67                 |
| State Board of Administration            | 8,407.14                   |                            |                           |                              | 8,407.14                     |
| Assessments Receivable                   | 33,784.71                  |                            |                           |                              | 33,784.71                    |
| Assessments Receivable                   |                            | \$197,365.86               |                           |                              | 197,365.86                   |
| Due From Other Funds                     |                            | 161,931.04                 |                           |                              | 161,931.04                   |
| Debt Service Reserve 2005A               |                            | 268,225.84                 |                           |                              | 268,225.84                   |
| Revenue 2005A                            |                            | 111,737.95                 |                           |                              | 111,737.95                   |
| Prepayment 2005A                         |                            | 2,563.16                   |                           |                              | 2,563.16                     |
| Acquisition/Construction 2005A           |                            |                            | \$2,336.76                |                              | 2,336.76                     |
| Deferred Cost 2005A                      |                            |                            | 95,045.28                 |                              | 95,045.28                    |
| Total Current Assets                     | <u>\$257,859.52</u>        | <u>\$741,823.85</u>        | <u>\$97,382.04</u>        | <u>\$0.00</u>                | <u>\$1,097,065.41</u>        |
| <b><u>Investments</u></b>                |                            |                            |                           |                              |                              |
| Amount Available in Debt Service Funds   |                            |                            |                           | \$382,526.95                 | \$382,526.95                 |
| Amount To Be Provided                    |                            |                            |                           | 3,597,473.05                 | 3,597,473.05                 |
| Total Investments                        |                            | <u>\$0.00</u>              | <u>\$0.00</u>             | <u>\$3,980,000.00</u>        | <u>\$3,980,000.00</u>        |
| <b>Total Assets</b>                      | <u><u>\$257,859.52</u></u> | <u><u>\$741,823.85</u></u> | <u><u>\$97,382.04</u></u> | <u><u>\$3,980,000.00</u></u> | <u><u>\$5,077,065.41</u></u> |
| <b><u>Liabilities and Net Assets</u></b> |                            |                            |                           |                              |                              |
| <b><u>Current Liabilities</u></b>        |                            |                            |                           |                              |                              |
| Accounts Payable                         | \$3,322.47                 |                            |                           |                              | \$3,322.47                   |
| Due To Other Funds                       | 161,931.04                 |                            |                           |                              | 161,931.04                   |
| Deferred Revenue                         | 33,784.71                  |                            |                           |                              | 33,784.71                    |
| Deferred Revenue                         |                            | \$197,365.86               |                           |                              | 197,365.86                   |
| Total Current Liabilities                | <u>\$199,038.22</u>        | <u>\$197,365.86</u>        | <u>\$0.00</u>             | <u>\$0.00</u>                | <u>\$396,404.08</u>          |

**Cedar Pointe CDD**  
Statement of Financial Position  
As of 12/31/2021

|  | General Fund               | Debt Service Fund          | Capital Projects Fund     | Long Term Debt Group         | Total                        |
|--|----------------------------|----------------------------|---------------------------|------------------------------|------------------------------|
| <b><u>Long Term Liabilities</u></b>          |                            |                            |                           |                              |                              |
| Revenue Bonds Payable LongTerm               |                            |                            |                           | \$3,980,000.00               | \$3,980,000.00               |
| Total Long Term Liabilities                  |                            | \$0.00                     | \$0.00                    | \$3,980,000.00               | \$3,980,000.00               |
| <b>Total Liabilities</b>                     | <u>\$199,038.22</u>        | <u>\$197,365.86</u>        | <u>\$0.00</u>             | <u>\$3,980,000.00</u>        | <u>\$4,376,404.08</u>        |
| <br><b><u>Net Assets</u></b>                 |                            |                            |                           |                              |                              |
| Net Assets, Unrestricted                     | \$254,295.36               |                            |                           |                              | \$254,295.36                 |
| Net Assets - General Government              | (217,894.22)               |                            |                           |                              | (217,894.22)                 |
| Current Year Net Assets - General Government | 22,420.16                  |                            |                           |                              | 22,420.16                    |
| Net Assets, Unrestricted                     |                            | \$468,024.24               |                           |                              | 468,024.24                   |
| Current Year Net Assets, Unrestricted        |                            | 76,433.75                  |                           |                              | 76,433.75                    |
| Net Assets, Unrestricted                     |                            |                            | \$84,173.80               |                              | 84,173.80                    |
| Current Year Net Assets, Unrestricted        |                            |                            | 13,208.24                 |                              | 13,208.24                    |
| <b>Total Net Assets</b>                      | <u>\$58,821.30</u>         | <u>\$544,457.99</u>        | <u>\$97,382.04</u>        | <u>\$0.00</u>                | <u>\$700,661.33</u>          |
| <b>Total Liabilities and Net Assets</b>      | <u><u>\$257,859.52</u></u> | <u><u>\$741,823.85</u></u> | <u><u>\$97,382.04</u></u> | <u><u>\$3,980,000.00</u></u> | <u><u>\$5,077,065.41</u></u> |

**Cedar Pointe CDD**  
Statement of Activities  
As of 12/31/2021

|  | General Fund              | Debt Service Fund          | Capital Projects Fund     | Long Term Debt Group | Total                      |
|--|---------------------------|----------------------------|---------------------------|----------------------|----------------------------|
| <b><u>Revenues</u></b>                                       |                           |                            |                           |                      |                            |
| On-Roll Assessments  | \$42,360.72               |                            |                           |                      | \$42,360.72                |
| Off-Roll Assessments   | 7,280.62                  |                            |                           |                      | 7,280.62                   |
| On-Roll Assessments  |                           | \$206,856.02               |                           |                      | 206,856.02                 |
| Inter-Fund Group Transfers In                                |                           | (13,194.12)                |                           |                      | (13,194.12)                |
| Inter-Fund Transfers In                                      |                           |                            | \$13,194.12               |                      | 13,194.12                  |
| Total Revenues   | <u>\$49,641.34</u>        | <u>\$193,661.90</u>        | <u>\$13,194.12</u>        | <u>\$0.00</u>        | <u>\$256,497.36</u>        |
| <b><u>Expenses</u></b>                                       |                           |                            |                           |                      |                            |
| Public Official Insurance                                    | \$2,927.00                |                            |                           |                      | \$2,927.00                 |
| Trustee Services   | 3,717.38                  |                            |                           |                      | 3,717.38                   |
| District Management  | 5,000.01                  |                            |                           |                      | 5,000.01                   |
| Dissemination Agent  | 1,250.00                  |                            |                           |                      | 1,250.00                   |
| Assessment Administration                                    | 5,000.00                  |                            |                           |                      | 5,000.00                   |
| Legal Advertising  | 69.50                     |                            |                           |                      | 69.50                      |
| Web Site Maintenance   | 600.00                    |                            |                           |                      | 600.00                     |
| Dues, Licenses, and Fees                                     | 175.00                    |                            |                           |                      | 175.00                     |
| General Insurance  | 3,804.00                  |                            |                           |                      | 3,804.00                   |
| Lake Maintenance   | 3,978.00                  |                            |                           |                      | 3,978.00                   |
| Landscaping Maintenance & Material                           | 700.00                    |                            |                           |                      | 700.00                     |
| Miscellaneous  | 5.80                      |                            |                           |                      | 5.80                       |
| Principal Payment  |                           | \$10,000.00                |                           |                      | 10,000.00                  |
| Interest Payments  |                           | 107,231.25                 |                           |                      | 107,231.25                 |
| Total Expenses   | <u>\$27,226.69</u>        | <u>\$117,231.25</u>        | <u>\$0.00</u>             | <u>\$0.00</u>        | <u>\$144,457.94</u>        |
| <b><u>Other Revenues (Expenses) &amp; Gains (Losses)</u></b> |                           |                            |                           |                      |                            |
| Interest Income  | \$5.51                    |                            |                           |                      | \$5.51                     |
| Interest Income  |                           | \$3.10                     |                           |                      | 3.10                       |
| Interest Income  |                           |                            | \$14.12                   |                      | 14.12                      |
| Total Other Revenues (Expenses) & Gains (Losses)             | <u>\$5.51</u>             | <u>\$3.10</u>              | <u>\$14.12</u>            | <u>\$0.00</u>        | <u>\$22.73</u>             |
| <b>Change In Net Assets</b>                                  | \$22,420.16               | \$76,433.75                | \$13,208.24               | \$0.00               | \$112,062.15               |
| <b>Net Assets At Beginning Of Year</b>                       | <u>\$36,401.14</u>        | <u>\$468,024.24</u>        | <u>\$84,173.80</u>        | <u>\$0.00</u>        | <u>\$588,599.18</u>        |
| <b>Net Assets At End Of Year</b>                             | <u><u>\$58,821.30</u></u> | <u><u>\$544,457.99</u></u> | <u><u>\$97,382.04</u></u> | <u><u>\$0.00</u></u> | <u><u>\$700,661.33</u></u> |

**Cedar Pointe Community Development District**  
 Budget to Actual  
 For the Month Ending 12/31/2021

|   | Actual              | Year To Date<br>Budget | Variance            | Adopted FY 2022<br>Budget |
|---|---------------------|------------------------|---------------------|---------------------------|
| <b><u>Revenues</u></b>                                    |                     |                        |                     |                           |
| Assessments   | \$ 49,641.34        | \$ 20,856.25           | \$ 28,785.09        | \$ 83,425.00              |
| Carry Forward Revenue                                     | -                   | 2,500.00               | (2,500.00)          | 10,000.00                 |
| <b>Net Revenues</b>                                       | <b>\$ 49,641.34</b> | <b>\$ 23,356.25</b>    | <b>\$ 26,285.09</b> | <b>\$ 93,425.00</b>       |
| <b><u>General &amp; Administrative Expenses</u></b>       |                     |                        |                     |                           |
| Supervisor Fees   | \$ -                | \$ 800.00              | \$ (800.00)         | \$ 3,200.00               |
| District Counsel  | -                   | 775.00                 | (775.00)            | 3,100.00                  |
| Audit Fees  | -                   | 1,000.00               | (1,000.00)          | 4,000.00                  |
| Arbitrage   | -                   | 250.00                 | (250.00)            | 1,000.00                  |
| Assessment Administration                                 | 5,000.00            | 1,250.00               | 3,750.00            | 5,000.00                  |
| Dissemination   | 1,250.00            | 1,250.00               | -                   | 5,000.00                  |
| Trustee   | 3,717.38            | 937.50                 | 2,779.88            | 3,750.00                  |
| District Management Fees                                  | 5,000.01            | 5,000.00               | 0.01                | 20,000.00                 |
| Reamortization Schedule                                   | -                   | 62.50                  | (62.50)             | 250.00                    |
| General Insurance   | 3,804.00            | 1,012.50               | 2,791.50            | 4,050.00                  |
| Public Official Insurance                                 | 2,927.00            | 778.75                 | 2,148.25            | 3,115.00                  |
| Legal Advertising   | 69.50               | 250.00                 | (180.50)            | 1,000.00                  |
| Website Maintenance                                       | 600.00              | 600.00                 | -                   | 2,400.00                  |
| Dues, Licenses & Fees                                     | 175.00              | 43.75                  | 131.25              | 175.00                    |
| Landscape Maintenance                                     | 700.00              | 2,500.00               | (1,800.00)          | 10,000.00                 |
| Lake Maintenance  | 3,978.00            | 4,000.00               | (22.00)             | 16,000.00                 |
| Maintenance of Trees/Wetlands                             | -                   | 250.00                 | (250.00)            | 1,000.00                  |
| Electric  | -                   | 187.50                 | (187.50)            | 750.00                    |
| Office Misc (Phone / Postage / Travel)                    | 5.80                | 87.50                  | (81.70)             | 350.00                    |
| Contingency (Repairs / Maintenance / Improvements / Misc) | -                   | 2,321.25               | (2,321.25)          | 9,285.00                  |
| <b>Total General &amp; Administrative Expenses</b>        | <b>\$ 27,226.69</b> | <b>\$ 23,356.25</b>    | <b>\$ 3,870.44</b>  | <b>\$ 93,425.00</b>       |
| <b>Total Expenses</b>                                     | <b>\$ 27,226.69</b> | <b>\$ 23,356.25</b>    | <b>\$ 3,870.44</b>  | <b>\$ 93,425.00</b>       |
| <b>Income (Loss) from Operations</b>                      | <b>\$ 22,414.65</b> | <b>\$ -</b>            | <b>\$ 22,414.65</b> | <b>\$ -</b>               |
| <b><u>Other Income (Expense)</u></b>                      |                     |                        |                     |                           |
| Interest Income   | \$ 5.51             | \$ -                   | 5.51                | \$ -                      |
| <b>Total Other Income (Expense)</b>                       | <b>\$ 5.51</b>      | <b>\$ -</b>            | <b>\$ 5.51</b>      | <b>\$ -</b>               |
| <b>Net Income (Loss)</b>                                  | <b>\$ 22,420.16</b> | <b>\$ -</b>            | <b>\$ 22,420.16</b> | <b>\$ -</b>               |