

Cedar Pointe Community Development District

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

www.cedarpointecdd.com

The meeting of the Board of Supervisors of **Cedar Pointe Community Development District** will be held on **Thursday, October 19, 2023, at 11:15 a.m. 14775 Old St. Augustine Road, Jacksonville, FL, 32258**. The following is the proposed agenda for this meeting.

Call in number: 1-844-621-3956

Passcode: 2536 634 0209 #

Join online: <https://pfmcdd.webex.com/join/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 20, 2023, Board of Supervisors Meeting
2. Consideration of FY 2023 Audit Engagement Letter
3. Ratification of FY 2024 DM Fee Agreement
4. Ratification of Payment Authorizations 175 – 183
5. 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 20, 2023
Board of Supervisors Meeting

MINUTES OF MEETING

CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS' MEETING MINUTES

**Thursday, July 20, 2023 at 11:15 a.m.
14785 Old St. Augustine Road, Suite 3,
Jacksonville, FL 32258**

Board Members present at roll call in person via speaker phone:

Kelly White	Chairperson
James Stowers	Vice Chairperson
Susan Calvo	Assistant Secretary

Also present were:

Vivian Carvalho	District Manager-PFM Group Consulting LLC	
Venessa Ripoll	District Manager-PFM Group Consulting LLC	(via phone)
Amy Champagne	PFM Group Consulting LLC	(via phone)
Katie Buchanan	District Counsel-Kutak Rock LLP	(via phone)
Mike Veazey	ICI Homes	
Robin Brown	Resident	

FIRST ORDER OF BUSINESS

Organizational Matters

Call to Order and Roll

The meeting was called to order at 11:20 a.m. Ms. Carvalho proceeded with roll call and confirmed quorum to proceed with meeting. Those in attendance are outlined above.

Public Comment Period

There were no public comments.

SECOND ORDER OF BUSINESS

General Business Matters

Consideration of the Minutes of the April 20, 2023, Board of Supervisors Meeting

The Board reviewed the minutes.

ON MOTION by Ms. White, seconded by Ms. Calvo, with all in favor, the Board approved the Minutes of the April 20, 2023, Board of Supervisors' Meeting.
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**Letter from Supervisor of
Elections – Duval County**

Ms. Carvalho stated that there are 493 registered voters for the District.

ON MOTION by Mr. Stowers, seconded by Ms. Calvo, with all in favor, the Board accepted the Letter from Supervisor of Elections – Duval County.

**Review & Acceptance of Fiscal
Year 2022 Audit Report**

ON MOTION by Ms. White, seconded by Ms. Calvo, with all in favor, the Board accepted the Fiscal Year 2022 Audit Report.

**Public Hearing on the Adoption of
the District's Annual Budget**
• Public Comments and Testimony
• Board Comments
• Consideration of Resolution
2023-04, Adopting the Fiscal Year
2023 Budget and Appropriating
Funds

ON MOTION by Mr. Stowers, seconded by Ms. Calvo, with all in favor, the Board opened the public hearing.

Lake maintenance was raised to \$22,525 and landscape was lowered to \$23,080. The total revenue was increased but the assessments were able to be maintained. There was a question concerning the increase to the website maintenance and the reclaimed water line item.

ON MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the Board closed the floor for the public hearing.

Ms. Carvalho stated that the total net revenue is \$131,523 and the gross assessment per unit is \$288.06.

ON MOTION by Ms. Calvo, seconded by Mr. Stowers, with all in favor, the Board approved Resolution 2023-04, Adopting the Fiscal Year 2023 Budget and Appropriating Funds.

Consideration of Resolution 2023-05, Imposing Special Assessment and Certifying an Assessment Roll

The O&M assessments will be collected on a quarterly basis at 25% no later than October 15, January 15, April 15, and July 15 respectively and the Debt assessments will be collected at 60% no later than April 15 and 40% no later than October 15. Authority will be delegated to the Chair for any potential changes.

ON MOTION by Ms. Calvo, seconded by Ms. White, with all in favor, the Board approved Resolution 2023-05, Imposing Special Assessment and Certifying an Assessment Roll.

Consideration of Resolution 2023-06, Adopting the Annual Meeting Schedule for Fiscal Year 2023-2024

ON MOTION by Mr. Stowers, seconded by Ms. White, with all in favor, the Board approved Resolution 2023-06, Adopting the Annual Meeting Schedule for Fiscal Year 2023-2024.

Consideration of Resolution 2023-07, Declaring Vacancies on the Board

There was a lengthy discussion concerning the appointment of members to the vacant seats and their expirations.

ON MOTION by Ms. White, seconded by Ms. Calvo, with all in favor, the Board approved Resolution 2023-07, Declaring Vacancies on the Board.

Ms. White suggested that Ms. Calvo be appointed to Seat #3. The term expires in 2026.

ON MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the Board appointed Ms. Calvo to Seat #3.

Ms. Calvo suggested that Ms. Robin Brown be appointed to Seat #5. The term expires in 2026.

ON MOTION by Ms. Calvo, seconded by Ms. White, with all in favor, the Board appointed Ms. Brown to Seat #5.

Ms. Carvalho provided the Oath of Office to Ms. Brown. Ms. Brown elected to receive compensation. Ms. Buchanan provided an overview of the Sunshine Laws.

**Ratification of Payment
Authorization Nos. 166 – 169, 171 –
174**

On MOTION by Mr. Stowers, seconded by Ms. Calvo, with all in favor, the Board ratified Payment Authorization Nos. 166 – 169, 171 – 174.

**Review of District Financial
Statements**

The Board reviewed the District Financial Statements as of June 30, 2023. Ms. Calvo had a question concerning the bond repayments.

On MOTION by Ms. White, seconded by Ms. Calvo, with all in favor, the Board accepted the District Financial Statements.

THIRD ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel – No report.

District Engineer – Not present.

District Manager – Ms. Carvalho reminded the Board that they should have completed their Form 1s. She also stated that calendar invites will be sent out via email for the FY 2024 meetings.

**Audience Comments and
Supervisors Requests**

Mr. Veazey requested approval from the Board for the increased amount of \$1,851 for Charles Aquatics services.

On MOTION by Ms. Calvo, seconded by Ms. White, with all in favor, the Board approved the new payment for Charles Aquatic.

Mr. Veazey requested approval from the Board for the increased amount of \$964.08 for Yellowstone services.

On MOTION by Mr. Stowers, seconded by Ms. Calvo, with all in favor, the Board approved the new payment for Yellowstone.

FOURTH ORDER OF BUSINESS

Adjournment

There were no additional items to come before the Board, Ms. Carvalho requested a motion to adjourn the meeting.

On MOTION by Ms. Calvo, seconded by Mr. Stowers, with all in favor, the Thursday, July 20, 2023, Board of Supervisors' Meeting of the Cedar Pointe Community Development District was adjourned at 12:08 p.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

FY 2023 Audit Engagement Letter



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

August 29, 2023

Cedar Point Community Development District
PFM Group Consulting, LLC
3501 Quadrangle Blvd, Suite 270
Orlando, FL 32817

The Objective and Scope of the Audit of the Financial Statements

You have requested that Berger, Toombs, Elam, Gaines and Frank (“we”) audit the financial statements of Cedar Point Community Development District, (the “District”), which comprise governmental activities and each major fund as of and for the year ended September 30, 2023, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2023.

The objectives of our audit 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 opinion. 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 auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements. 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.

The Responsibilities of the Auditor

We will conduct our audit in accordance with (GAAS). Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Fort Pierce / Stuart



Cedar Point Community Development District
August 29, 2023
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- 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, 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 the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants and Generally Accepted Governmental Auditing Standards.



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The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. 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 District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
2. For the design, implementation and maintenance of internal control relevant to the preparations of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed to allowed for the completion of the audit in accordance with the proposed timeline;



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- c. Additional information that we may request from management for the purpose of the audit; and
- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

- 1. That management has fulfilled its responsibilities as set out in the terms of this engagement letter; and
- 2. That it believes 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.

Reporting

We will issue a written report upon completion of our audit of Cedar Point Community Development District's financial statements. Our report will be addressed to the Board of Cedar Point Community Development District. 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, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the of Cedar Point Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Vivian Carvalho. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report, which must be completed and filed with the Auditor General within nine (9) months after the end of the fiscal year. If the information is timely provided, the District shall receive a draft by May 15, 2024, and if the draft is timely reviewed by Management, the District shall receive the final audit by June 15, 2024.

Other Relevant Information

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.



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August 29, 2023
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Either party may unilaterally terminate this agreement, with or without cause, upon sixty (60) days written notice subject to the condition that the District will pay all invoices for services rendered prior to the date of termination.

Fees, Costs and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2023 will not exceed \$3,550, unless the scope of the engagement is changed, the assistance which of Cedar Point Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment.

In the event we are requested or authorized by of Cedar Point Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for of Cedar Point Community Development District, of Cedar Point Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency.

Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.



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Information Security – Miscellaneous Terms

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Cedar Point Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. of Cedar Point Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Cedar Point Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this engagement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Because Berger, Toombs, Elam, Gaines & Frank will rely on of Cedar Point Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, of Cedar Point Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of Cedar Point Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and of Cedar Point Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

Cedar Point Community Development District
August 29, 2023
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Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

*Berger Toombs Elam
Gaines & Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK
J. W. Gaines, CPA

Confirmed on behalf of the addressee:



6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Partners of
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.



Bodine Perry

(BERGER_REPORT22)

**ADDENDUM TO ENGAGEMENT LETTER
CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT
DATED AUGUST 29, 2023**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of 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; and
- 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; and
- d. Upon completion of the 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 or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public 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.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

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/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**PFM GROUP CONSULTING, LLC
3501 QUADRANGLE BLVD, SUITE 270
ORLANDO, FL 32817
TELEPHONE: 407-723-5900
EMAIL: _____**

Auditor: _



_

District: Cedar Pointe CDD

Title: Director

Title: _____

Date: August 29, 2023

Date: _____

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

FY 2024 DM Fee Agreement



July 1, 2023

Ms. Kelly White
Chairperson of the Board of Supervisors
Cedar Pointe Community Development District
3501 Quadrangle Boulevard, Suite 270
Orlando, FL 32817

Dear Ms. White:

pfm

3501 Quadrangle Blvd.
Suite 270
Orlando, FL 32817
407.723.5900

pfm.com

Thank you for the opportunity to continue serving as District Manager to Cedar Pointe Community Development District (the "District"). The agreement in place between our firm and the District dated January 10, 2019 provides for the review and adjustment annually of our fees pursuant to the District's annual budget process. We are respectfully requesting a fee increase from \$20,000 to \$22,000 for the year.

Please note this change will be effective on the billing for October 2023, in conjunction with the District's new Fiscal Year.

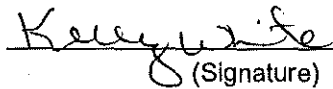
Provided the changes are acceptable, please have an authorized official of the District sign and return a copy of this letter to us to acknowledge the increase.

Sincerely,

PFM GROUP CONSULTING LLC

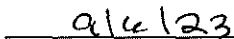

Senior District Manager

Accepted by:


(Signature)

Kelly White

(Print Name)


(Date)

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorizations 175 – 183

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 175

6/15/2023

Item No.	Payee	Invoice Number	General Fund FY 2023
1	PFM Group Consulting		
	District Management Fee: Jun 2023	DM-06-2023-09	\$ 1,666.67
	Postage: May 2023	OE-EXP-06-2023-08	\$ 0.60
Subtotal			\$ 1,667.27
TOTAL			\$ 1,667.27

Secretary/Assistant Secretary



Chairperson

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 176
7/7/2023

Item No.	Payee	Invoice Number	General Fund FY 2023
1	Berger, Toombs, Elam, Gains & Frank Audit FY 2022	363398	\$ 3,550.00
2	Charles Aquatics Lake Maintenance: Jul 2023	48383	\$ 1,326.00
3	Jacksonville Daily Record Legal Advertising on 06/29/2023	23-04172D	\$ 238.25
Subtotal			\$ 5,114.25
TOTAL			\$ 5,114.25

Venessa Ripoll
Secretary/Assistant Secretary

Kelly White
Chairperson

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 177

7/14/2023

Item No.	Payee	Invoice Number	General Fund FY 2023
1	PFM Group Consulting Disclosure Fee S2005A: 01/01/23-03/31/23	125962	\$ 1,250.00
Subtotal			\$ 1,250.00
TOTAL			\$ 1,250.00

Secretary/Assistant Secretary



Chairperson


**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 178

8/4/2023

Item No.	Payee	Invoice Number	General Fund FY 2023
1	Charles Aquatics Lake Maintenance: August 2023	48619	\$ 1,326.00
2	Kutak Rock District Counsel Through 06/30/23	3254298	\$ 459.50
3	VGlobalTech Monthly Website Fee: June 2023	5129	\$ 110.00
TOTAL			\$ 1,895.50

Secretary/Assistant Secretary



Chairperson

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 179
8/10/2023

Item No.	Payee	Invoice Number	General Fund FY 2023
1	PFM Group Consulting District Management Fee: July 2023	DM-07-2023-09	\$ 1,666.67
TOTAL			\$ 1,666.67

Venessa Ripoll
Secretary/Assistant Secretary

Kerry White
Chairperson

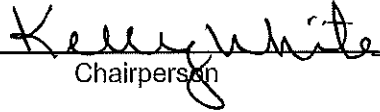
**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 180

8/31/2023

Item No.	Payee	Invoice Number	General Fund FY 2023
1	PFM Group Consulting District Management Fee: August 2023	DM-08-2023-09	\$ 1,666.67
TOTAL			\$ 1,666.67

Secretary/Assistant Secretary



Chairperson

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 181

9/8/2023

Item No.	Payee	Invoice Number	General Fund FY 2023
1	Charles Aquatics Lake Maintenance: September 2023	48860	\$ 1,326.00
2	Kutak Rock District Counsel Through 07/31/23	3268497	\$ 437.00
3	PFM Group Consulting FedEx: July 2023	OE-EXP-08-2023-07	\$ 10.66
TOTAL			\$ 1,773.66

Vivian Carvalho

Secretary/Assistant Secretary

Kenneth White

Chairperson

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 182

9/15/2023

Item No.	Payee	Invoice Number	General Fund FY 2023
1	PFM Group Consulting District Management Fee: September 2023	DM-09-2023-09	\$ 1,666.63
2	Yellowstone Landscape Landscape Maintenance: August 2023	JAX 590209 B	\$ 833.08
TOTAL			\$ 2,499.71

Vivian Carvalho

Secretary/Assistant Secretary

Kelly White

Chairperson

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 183

9/21/2023

Item No.	Payee	Invoice Number	General Fund FY 2023
1	Supervisor Fees: Meeting 07/20/2023 Susan Calvo	--	\$ 200.00
TOTAL			\$ 200.00

Venessa Ripoll
Secretary/Assistant Secretary

Kenny White
Chairperson

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

District Financial Statements

Cedar Pointe CDD
Statement of Financial Position
As of 9/30/2023

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt Group	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$48,592.99				\$48,592.99
State Board of Administration	8,893.20				8,893.20
Assessments Receivable		\$54,663.01			54,663.01
Debt Service Reserve 2005A		254,437.63			254,437.63
Revenue 2005A		116,286.07			116,286.07
Prepayment 2005A		2,051.70			2,051.70
Acquisition/Construction 2005A			\$2,449.23		2,449.23
Deferred Cost 2005A			122,002.93		122,002.93
Total Current Assets	<u>\$57,486.19</u>	<u>\$427,438.41</u>	<u>\$124,452.16</u>	<u>\$0.00</u>	<u>\$609,376.76</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$372,775.40	\$372,775.40
Amount To Be Provided				3,187,224.60	3,187,224.60
Total Investments		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,560,000.00</u>	<u>\$3,560,000.00</u>
Total Assets	<u><u>\$57,486.19</u></u>	<u><u>\$427,438.41</u></u>	<u><u>\$124,452.16</u></u>	<u><u>\$3,560,000.00</u></u>	<u><u>\$4,169,376.76</u></u>
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$6,361.51				\$6,361.51
Deferred Revenue		\$54,663.01			54,663.01
Total Current Liabilities	<u>\$6,361.51</u>	<u>\$54,663.01</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$61,024.52</u>
<u>Long Term Liabilities</u>					
Revenue Bonds Payable LongTerm				\$3,560,000.00	\$3,560,000.00
Total Long Term Liabilities		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,560,000.00</u>	<u>\$3,560,000.00</u>
Total Liabilities	<u><u>\$6,361.51</u></u>	<u><u>\$54,663.01</u></u>	<u><u>\$0.00</u></u>	<u><u>\$3,560,000.00</u></u>	<u><u>\$3,621,024.52</u></u>
<u>Net Assets</u>					
Net Assets, Unrestricted	\$254,295.36				\$254,295.36
Net Assets - General Government	(217,235.14)				(217,235.14)
Current Year Net Assets - General	14,064.46				14,064.46
Net Assets, Unrestricted		\$437,707.61			437,707.61
Current Year Net Assets, Unrestricted		(64,932.21)			(64,932.21)
Net Assets, Unrestricted			\$112,345.02		112,345.02
Current Year Net Assets, Unrestricted			12,107.14		12,107.14
Total Net Assets	<u><u>\$51,124.68</u></u>	<u><u>\$372,775.40</u></u>	<u><u>\$124,452.16</u></u>	<u><u>\$0.00</u></u>	<u><u>\$548,352.24</u></u>
Total Liabilities and Net Assets	<u><u>\$57,486.19</u></u>	<u><u>\$427,438.41</u></u>	<u><u>\$124,452.16</u></u>	<u><u>\$3,560,000.00</u></u>	<u><u>\$4,169,376.76</u></u>

Cedar Pointe CDD
Statement of Activities
As of 9/30/2023

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt Group	Total
<u>Revenues</u>					
On-Roll Assessments	\$66,299.07				\$66,299.07
Off-Roll Assessments	35,438.60				35,438.60
Other Income & Other Financing Sources	278.00				278.00
On-Roll Assessments		\$264,969.21			264,969.21
Off-Roll Assessments		83,302.16			83,302.16
Other Assessments		9,716.59			9,716.59
Inter-Fund Group Transfers In		(7,575.98)			(7,575.98)
Inter-Fund Transfers In			\$7,575.98		7,575.98
Total Revenues	<u>\$102,015.67</u>	<u>\$350,411.98</u>	<u>\$7,575.98</u>	<u>\$0.00</u>	<u>\$460,003.63</u>
<u>Expenses</u>					
Supervisor Fees	\$600.00				\$600.00
Public Official Insurance	3,147.00				3,147.00
Trustee Services	3,717.38				3,717.38
District Management	20,000.00				20,000.00
Disclosure Agent	5,000.00				5,000.00
District Counsel	2,990.52				2,990.52
Assessment Administration	5,000.00				5,000.00
Audit	3,550.00				3,550.00
Legal Advertising	517.63				517.63
Contingency	7,850.00				7,850.00
Web Site Maintenance	2,520.00				2,520.00
Dues, Licenses, and Fees	175.00				175.00
General Insurance	4,089.00				4,089.00
Lake Maintenance	15,912.00				15,912.00
Landscaping Maintenance & Material	5,763.33				5,763.33
Landscape Improvements	7,218.45				7,218.45
Miscellaneous	317.69				317.69
Principal Payment		\$225,000.00			225,000.00
Interest Payments		203,175.01			203,175.01
Total Expenses	<u>\$88,368.00</u>	<u>\$428,175.01</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$516,543.01</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$416.79				\$416.79
Interest Income		\$12,830.82			12,830.82
Interest Income			\$4,531.16		4,531.16
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$416.79</u>	<u>\$12,830.82</u>	<u>\$4,531.16</u>	<u>\$0.00</u>	<u>\$17,778.77</u>
Change In Net Assets	\$14,064.46	(\$64,932.21)	\$12,107.14	\$0.00	(\$38,760.61)
Net Assets At Beginning Of Year	<u>\$37,060.22</u>	<u>\$437,707.61</u>	<u>\$112,345.02</u>	<u>\$0.00</u>	<u>\$587,112.85</u>
Net Assets At End Of Year	<u><u>\$51,124.68</u></u>	<u><u>\$372,775.40</u></u>	<u><u>\$124,452.16</u></u>	<u><u>\$0.00</u></u>	<u><u>\$548,352.24</u></u>

Cedar Pointe Community Development District
 Budget to Actual
 For the Month Ending 9/30/2023

	Actual	Year To Date Budget	Variance	Adopted FY 2023 Budget	
<u>Revenues</u>					
Assessments	\$ 101,737.67	\$ 101,518.00	\$ 219.67	\$ 101,518.00	100%
Other Income & Other Financing Sources	278.00	-	278.00	-	#DIV/0!
Net Revenues	\$ 102,015.67	\$ 101,518.00	\$ 497.67	\$ 101,518.00	
<u>General & Administrative Expenses</u>					
Supervisor Fees	\$ 600.00	\$ 3,200.00	\$ (2,600.00)	\$ 3,200.00	19%
District Counsel	2,990.52	3,100.00	(109.48)	3,100.00	96%
Audit Fees	3,550.00	4,100.00	(550.00)	4,100.00	87%
Arbitrage	-	1,000.00	(1,000.00)	1,000.00	0%
Assessment Administration	5,000.00	5,000.00	-	5,000.00	100%
Disclosure Agent	5,000.00	5,000.00	-	5,000.00	100%
Trustee	3,717.38	3,750.00	(32.62)	3,750.00	99%
District Management Fees	20,000.00	20,000.00	-	20,000.00	100%
Reamortization Schedule	-	250.00	(250.00)	250.00	0%
General Insurance	4,089.00	4,280.00	(191.00)	4,280.00	96%
Public Official Insurance	3,147.00	3,293.00	(146.00)	3,293.00	96%
Legal Advertising	517.63	1,000.00	(482.37)	1,000.00	52%
Website Maintenance	2,520.00	2,520.00	-	2,520.00	100%
Dues, Licenses & Fees	175.00	175.00	-	175.00	100%
Landscape Maintenance	5,763.33	10,000.00	(4,236.67)	10,000.00	58%
Lake Maintenance	15,912.00	16,000.00	(88.00)	16,000.00	99%
Maintenance of Trees/Wetlands	-	1,000.00	(1,000.00)	1,000.00	0%
Electric	-	750.00	(750.00)	750.00	0%
Office Misc (Phone / Postage / Travel)	317.69	350.00	(32.31)	350.00	91%
Contingency (Repairs / Maintenance / Improvements / Misc)	15,068.45	16,750.00	(1,681.55)	16,750.00	90%
Total General & Administrative Expenses	\$ 88,368.00	\$ 101,518.00	\$ (13,150.00)	\$ 101,518.00	
Total Expenses	\$ 88,368.00	\$ 101,518.00	\$ (13,150.00)	\$ 101,518.00	
Income (Loss) from Operations	\$ 13,647.67	\$ -	\$ 13,647.67	\$ -	
<u>Other Income (Expense)</u>					
Interest Income	\$ 416.79	\$ -	416.79	\$ -	
Total Other Income (Expense)	\$ 416.79	\$ -	\$ 416.79	\$ -	
Net Income (Loss)	\$ 14,064.46	\$ -	\$ 14,064.46	\$ -	