

# 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)

---

The meeting of the Board of Supervisors of **Cedar Pointe Community Development District** will be held on **Thursday, April 18, 2024, at 11:15 a.m. 14785 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 October 19, 2023, Board of Supervisors Meeting
2. Consideration of Resolution 2024-01, Election of Officers
3. Consideration of Resolution 2024-02, Designating the Authorized Signatories for the District's Bank Account(s)
4. Consideration of Resolution 2024-03, General Election
5. Consideration of Resolution 2024-04, Approving a Preliminary Budget for Fiscal Year 2025 and Setting a Public Hearing Date *[suggested date of July 11, 2024]*
6. Ratification of Payment Authorizations 192 – 201
7. 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 October 19, 2023  
Board of Supervisors Meeting

**MINUTES OF MEETING**

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

**Thursday, October 19, 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
Robin Brown	Assistant Secretary
Andy Hagan	Assistant Secretary

Also present were:

Vivian Carvalho	District Manager-PFM Group Consulting LLC	
Jorge Jimenez	PFM Group Consulting LLC	(via phone)
Jennifer Glasgow	PFM Group Consulting LLC	(via phone)
Katie Buchanan	District Counsel-Kutak Rock LLP	(via phone)
Mike Veazey	ICI Homes	

**FIRST ORDER OF BUSINESS**

**Organizational Matters**

**Call to Order and Roll**

The meeting was called to order at 11:17 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 July 20, 2023, Board of  
Supervisors Meeting**

Ms. Carvalho noted that Mr. Andy Hagan joined the meeting at 11:18 a.m. The Board reviewed the minutes.

ON MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the Board approved the Minutes of the July 20, 2023, Board of Supervisors' Meeting.

**Consideration of FY 2023 Audit Engagement Letter**

Ms. Carvalho presented the Audit Engagement Letter to the Board.

ON MOTION by Ms. White, seconded by Ms. Brown, with all in favor, the Board approved the FY 2023 Audit Engagement Letter.

**Ratification of FY 2024 DM Fee Agreement**

Ms. Carvalho noted that the increase has been accounted for in the budget.

ON MOTION by Mr. Hagan, seconded by Mr. Stowers, with all in favor, the Board ratified the FY 2024 DM Fee Agreement.

**Ratification of Payment Authorization Nos. 175 – 183**

Ms. Carvalho noted that these have already been approved.

On MOTION by Mr. Hagan, seconded by Mr. Stowers, with all in favor, the Board ratified Payment Authorization Nos. 175 – 183.

**Review of District Financial Statements**

The Board reviewed the District Financial Statements as of September 30, 2023.

**THIRD ORDER OF BUSINESS**

**Other Business**

**Staff Reports**

District Counsel – No report.

District Engineer – Not present.

District Manager – Ms. Carvalho stated that the Board should have received the new FY 2024 schedule. The next meeting is scheduled for January 18, 2024, at 11:15 a.m.

**Audience Comments and Supervisors Requests**

Ms. Buchanan asked Ms. Glasgow to compile a list of what the contractual obligations of each District are for when homeowners take over the seats on the Board.

**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. White, seconded by Ms. Brown, with all in favor, the Thursday, October 19, 2023, Board of Supervisors' Meeting of the Cedar Pointe Community Development District was adjourned at 11:26 a.m.

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

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

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

Resolution 2024-01,  
Election of Officers

**RESOLUTION 2024-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT ELECTING THE OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the 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; and

**WHEREAS**, pursuant to Section 190.006(6), Florida Statutes, as soon as practicable after each election or appointment to the Board of Supervisors (the "Board"), the Board shall organize by electing one of its members as chair and by electing a secretary, and such other officers as the Board may deem necessary.

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

- Section 1. \_\_\_\_\_ is elected Chair.
- Section 2. \_\_\_\_\_ is elected Vice Chair.
- Section 3. \_\_\_\_\_ is elected Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.
- Section 4. Amanda Lane \_\_\_\_\_ is elected Treasurer.
- Section 5. Jennifer Glasgow \_\_\_\_\_ is elected as Assistant Treasurer.  
Rick Montejano \_\_\_\_\_ is elected as Assistant Treasurer.  
Verona Griffith \_\_\_\_\_ is elected as Assistant Treasurer.  
Amy Champagne \_\_\_\_\_ is elected as Assistant Treasurer.
- Section 6. All resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.
- Section 7. This resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 18TH DAY of APRIL 2024**

**ATTEST**

**CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chair/Vice-Chair

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

Resolution 2024-02,  
Designating the Authorized Signatories for the  
District's Bank Account(s)



**RESOLUTION 2024-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE DISTRICT MANAGER TO DESIGNATE THE AUTHORIZED SIGNATORIES FOR THE DISTRICT'S OPERATING BANK ACCOUNT(S); AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Cedar Pointe Community Development District ("District") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, and located in Duval County, Florida; and

**WHEREAS**, the Board of Supervisors of the District ("Board") has previously established a checking account on behalf of the District; and

**WHEREAS**, pursuant to Chapter 190, *Florida Statutes*, the funds of the District shall be disbursed by warrant or check signed by the Treasurer and by such other person as may be authorized by the Board; and

**WHEREAS**, the Board has, pursuant to Resolution 2024-01, elected a Chair, Secretary, Treasurer and Assistant Treasurer(s) for the District; and

**WHEREAS**, the District Board desires to authorize signatories for the operating bank accounts(s).

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

1. The Chair, Secretary, Treasurer and Assistant Treasurer(s) are hereby designated as authorized signatories for the operating bank account(s) of the District.
2. This Resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED** this 18<sup>th</sup> day of April 2024.

**ATTEST:**

**CEDAR POINTE COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chair/Vice Chair

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

Resolution 2024-03,  
General Election

**RESOLUTION 2024-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3)(A)(2)(c), FLORIDA STATUTES, AND INSTRUCTING THE DUVAL COUNTY SUPERVISOR OF ELECTIONS TO CONDUCT THE DISTRICT’S GENERAL ELECTION**

WHEREAS, the 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 Duval County, Florida; and

WHEREAS, the Board of Supervisors of the District (hereinafter the “Board”) seeks to implement section 190.006(3)(A)(2)(c), Florida Statutes, and to instruct the Duval County Supervisor of Elections to conduct the District’s General Elections.

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

Section 1. The Board is currently comprised of the following individuals: Andy Hagan, James Stowers, Susan Calvo, Kelly White, Robin Brown

Section 2. The term of office for each member of the Board is as follows:

<u>Seat</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
Seat 1	Andy Hagan	11/2024
Seat 2	James Stowers	11/2024
Seat 3	Susan Calvo	11/2026
Seat 4	Kelly White	11/2026
Seat 5	Robin Brown	11/2026

Section 3. Seat 1, currently held by Andy Hagan, and Seat 2, currently held by James Stowers, are scheduled for the General Election in November 2024.

Section 4. Members of the Board receive \$200 per meeting for their attendance and no Board member shall receive more than \$4,800 per year.

Section 5. The term of office for the individuals to be elected to the Board in the November 2024 General Election is four years.

Section 6. The new Board members shall assume office on the second Tuesday following their election.

Section 7. The District hereby instructs the Supervisor of Elections to conduct the District’s General Elections on the ballot of the 2024 General Election. The District

understands that it will be responsible to pay for its proportionate share of the general election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor of Elections.

**PASSED AND ADOPTED THIS \_\_\_\_\_ DAY OF APRIL 2024.**

**ATTEST:**

**CEDAR POINTE COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chair/Vice Chair

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

Resolution 2024-04,  
Approving a Preliminary Budget for Fiscal Year  
20205 and Setting a Public Hearing Date  
*[suggested date of July 11, 2024]*

**RESOLUTION 2024-04**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2024/2025 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Cedar Pointe Community Development District (“**District**”) prior to June 15, 2024, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2024 and ending September 30, 2025 (“**Fiscal Year 2024/2025**”); and

**WHEREAS**, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2024/2025 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: \_\_\_\_\_

HOUR: \_\_\_\_\_

LOCATION: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL-PURPOSE GOVERNMENT(S).** The District Manager is hereby directed to submit a copy of the Proposed Budget to the City of Jacksonville and Duval County at least sixty (60) days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two days before the budget hearing date as set forth in Section 2 and shall remain on the website for at least forty-five (45) days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 18TH DAY OF APRIL 2024.**

ATTEST:

**CEDAR POINTE COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

**Exhibit A:** Fiscal Year 2024/2025 Proposed Budget (*provided under separate cover*)

**Exhibit A**  
Fiscal Year 2024/2025 Proposed Budget  
*(provided under separate cover)*



**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorizations 192 – 201

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 192**  
12/8/2023

Item No.	Payee	Invoice Number	General Fund FY 2024
1	<b>PFM Group Consulting</b> Disclosure Fee S2005A: 10/01/23-12/31/23 District Management Fee: December 2023	128216 DM-12-2023-10	\$ 1,250.00 \$ 1,833.33
2	<b>Yellowstone Landscape</b> Landscape Maintenance: December 2023	JAX 630749	\$ 833.08
<b>TOTAL</b>			<b>\$ 3,916.41</b>

*Venessa Ripoll*

---

*Keey White*  
Chairperson

---

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 193**

12/21/2023

Item No.	Payee	Invoice Number	General Fund FY 2024
1	<b>VGlobalTech</b> Monthly Website Fee: December 2023	5723	\$ 110.00
<b>TOTAL</b>			<b>\$ 110.00</b>

*Venessa Ripoll*

Secretary / Assistant Secretary

*Kelly White*

Chairman / Vice Chairman

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 194**  
1/8/2024

Item No.	Payee	Invoice Number	General Fund FY 2024
1	<b>Charles Aquatics</b> Lake Maintenance: January 2024	49776	\$ 1,851.00
<b>TOTAL</b>			<b>\$ 1,851.00</b>

*Venessa Ripoll*

Secretary / Assistant Secretary

*Kelley White*

Chairman / Vice Chairman

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 195

1/12/2024

Item No.	Payee	Invoice Number	General Fund FY 2024
1	<b>PFM Group Consulting</b> District Management Fee: January 2024	DM-01-2024-10	\$ 1,833.33
<b>TOTAL</b>			<b>\$ 1,833.33</b>

*Vivian Carvalho*

Secretary / Assistant Secretary

*Kelly White*

Chairman / Vice Chairman

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 196**  
1/19/2024

Item No.	Payee	Invoice Number	General Fund FY 2024
1	<b>Jacksonville Daily Record</b> Legal Advertising on 01/11/2024	24-00138D	\$ 96.50
2	<b>VGlobalTech</b> Quarter 4 ADA Audit	5705	\$ 300.00
	Monthly Website Fee: January 2024	5812	\$ 110.00
3	<b>Yellowstone Landscape</b> Landscape Maintenance: January 2024	JAX 646428	\$ 833.07
	Ginger Frost Covering	JAX 647110	\$ 552.85
<b>TOTAL</b>			<b>\$ 1,892.42</b>

*Vivian Carvalho*  
Secretary / Assistant Secretary

*Kerry White*  
Chairman / Vice Chairman

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 197**  
2/2/2024

Item No.	Payee	Invoice Number	General Fund FY 2024
1	<b>Charles Aquatics</b> Lake Maintenance: February 2024	50010	\$ 1,851.00
<b>TOTAL</b>			<b>\$ 1,851.00</b>

*Vivian Carvalho*

Secretary / Assistant Secretary

*Kenny White*

Chairman / Vice Chairman

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 198**

2/9/2024

Item No.	Payee	Invoice Number	General Fund FY 2024
1	<b>Yellowstone Landscape</b> Landscape Maintenance: February 2024	JAX 657934	\$ 833.07
<b>TOTAL</b>			<b>\$ 833.07</b>

*Vivian Carvalho*

Secretary / Assistant Secretary

*Keely White*

Chairman / Vice Chairman



**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 199**

2/16/2024

Item No.	Payee	Invoice Number	General Fund FY 2024
1	<b>PFM Group Consulting</b> District Management Fee: February 2024	DM-02-2024-10	\$ 1,833.33
<b>TOTAL</b>			<b>\$ 1,833.33</b>

*Venessa Ripoll*  
Secretary / Assistant Secretary

*Kelly White*  
Chairman / Vice Chairman

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 200**  
3/1/2024

Item No.	Payee	Invoice Number	General Fund FY 2024
1	<b>Charles Aquatics</b> Lake Maintenance: March 2024	50227	\$ 1,851.00
2	<b>Kutak Rock</b> District Counsel Through 01/31/24	3355862	\$ 125.00
3	<b>PFM Group Consulting</b> District Management Fee: March 2024	DM-03-2024-10	\$ 1,833.33
4	<b>VGlobalTech</b> Monthly Website Fee: February 2024 Monthly Website Fee: March 2024	5893 5979	\$ 110.00 \$ 110.00
<b>TOTAL</b>			<b>\$ 4,029.33</b>

*Venessa Ripoll*  
Secretary / Assistant Secretary

*Kelly White*  
Chairman / Vice Chairman

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization 201**  
3/15/2024

Item No.	Payee	Invoice Number	General Fund FY 2024
1	<b>Yellowstone Landscape</b>		
	Landscape Maintenance: March 2024	JAX 670400	\$ 833.07
	Irrigation Inspection Repairs: February 2024	JAX 670605	\$ 1,803.00
<b>TOTAL</b>			<b>\$ 2,636.07</b>

*Venessa Ripoll*  
Secretary / Assistant Secretary

*Kerry White*  
Chairman / Vice Chairman

**CEDAR POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

District Financial Statements

**Cedar Pointe CDD**  
Statement of Financial Position  
As of 2/29/2024

	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	\$81,898.61				\$81,898.61
State Board of Administration	9,102.26				9,102.26
Assessments Receivable	18,757.81				18,757.81
Assessments Receivable		\$140,815.76			140,815.76
Due From Other Funds		219,320.05			219,320.05
Debt Service Reserve 2005A		254,437.63			254,437.63
Revenue 2005A		117,905.35			117,905.35
Prepayment 2005A		2,051.70			2,051.70
Acquisition/Construction 2005A			\$2,519.14		2,519.14
Deferred Cost 2005A			131,145.26		131,145.26
Total Current Assets	<u>\$109,758.68</u>	<u>\$734,530.49</u>	<u>\$133,664.40</u>	<u>\$0.00</u>	<u>\$977,953.57</u>
<b><u>Investments</u></b>					
Amount Available in Debt Service Funds				\$374,394.68	\$374,394.68
Amount To Be Provided				3,185,605.32	3,185,605.32
Total Investments		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,560,000.00</u>	<u>\$3,560,000.00</u>
<b>Total Assets</b>	<u><u>\$109,758.68</u></u>	<u><u>\$734,530.49</u></u>	<u><u>\$133,664.40</u></u>	<u><u>\$3,560,000.00</u></u>	<u><u>\$4,537,953.57</u></u>
<b><u>Liabilities and Net Assets</u></b>					
<b><u>Current Liabilities</u></b>					
Accounts Payable	\$3,764.90				\$3,764.90
Deferred Revenue	18,757.81				18,757.81
Deferred Revenue		\$140,815.76			140,815.76
Total Current Liabilities	<u>\$22,522.71</u>	<u>\$140,815.76</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$163,338.47</u>
<b><u>Long Term Liabilities</u></b>					
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>
<b>Total Liabilities</b>	<u><u>\$22,522.71</u></u>	<u><u>\$140,815.76</u></u>	<u><u>\$0.00</u></u>	<u><u>\$3,560,000.00</u></u>	<u><u>\$3,723,338.47</u></u>
<b><u>Net Assets</u></b>					
Net Assets, Unrestricted	\$254,295.36				\$254,295.36
Net Assets - General Government	(205,273.81)				(205,273.81)
Current Year Net Assets - General Government	38,214.42				38,214.42
Net Assets, Unrestricted		\$374,414.28			374,414.28
Current Year Net Assets, Unrestricted		219,300.45			219,300.45
Net Assets, Unrestricted			\$125,542.69		125,542.69
Current Year Net Assets, Unrestricted			8,121.71		8,121.71
<b>Total Net Assets</b>	<u><u>\$87,235.97</u></u>	<u><u>\$593,714.73</u></u>	<u><u>\$133,664.40</u></u>	<u><u>\$0.00</u></u>	<u><u>\$814,615.10</u></u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$109,758.68</u></u>	<u><u>\$734,530.49</u></u>	<u><u>\$133,664.40</u></u>	<u><u>\$3,560,000.00</u></u>	<u><u>\$4,537,953.57</u></u>

**Cedar Pointe CDD**  
Statement of Activities (YTD)  
As of 2/29/2024

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt Group	Total
<b>Revenues</b>					
On-Roll Assessments	\$65,042.08				\$65,042.08
Off-Roll Assessments	17,718.92				17,718.92
On-Roll Assessments		\$258,884.36			258,884.36
Off-Roll Assessments		55,534.77			55,534.77
Inter-Fund Group Transfers In		(5,658.96)			(5,658.96)
Inter-Fund Transfers In			\$5,658.96		5,658.96
<b>Total Revenues</b>	<b>\$82,761.00</b>	<b>\$308,760.17</b>	<b>\$5,658.96</b>	<b>\$0.00</b>	<b>\$397,180.13</b>
<b>Expenses</b>					
Supervisor Fees	\$200.00				\$200.00
Public Official Insurance	3,272.00				3,272.00
Trustee Services	3,717.38				3,717.38
District Management	9,166.65				9,166.65
Disclosure Agent	1,250.00				1,250.00
District Counsel	174.50				174.50
Assessment Administration	5,000.00				5,000.00
Legal Advertising	182.88				182.88
Web Site Maintenance	740.00				740.00
Dues, Licenses, and Fees	175.00				175.00
General Insurance	4,253.00				4,253.00
Lake Maintenance	10,755.00				10,755.00
Landscaping Maintenance & Material	5,869.23				5,869.23
Interest Payments		\$95,675.00			95,675.00
<b>Total Expenses</b>	<b>\$44,755.64</b>	<b>\$95,675.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$140,430.64</b>
<b>Other Revenues (Expenses) &amp; Gains (Losses)</b>					
Interest Income	\$209.06				\$209.06
Interest Income		\$6,215.28			6,215.28
Interest Income			\$2,462.75		2,462.75
<b>Total Other Revenues (Expenses) &amp; Gains (Losses)</b>	<b>\$209.06</b>	<b>\$6,215.28</b>	<b>\$2,462.75</b>	<b>\$0.00</b>	<b>\$8,887.09</b>
<b>Change In Net Assets</b>	<b>\$38,214.42</b>	<b>\$219,300.45</b>	<b>\$8,121.71</b>	<b>\$0.00</b>	<b>\$265,636.58</b>
<b>Net Assets At Beginning Of Year</b>	<b>\$49,021.55</b>	<b>\$374,414.28</b>	<b>\$125,542.69</b>	<b>\$0.00</b>	<b>\$548,978.52</b>
<b>Net Assets At End Of Year</b>	<b>\$87,235.97</b>	<b>\$593,714.73</b>	<b>\$133,664.40</b>	<b>\$0.00</b>	<b>\$814,615.10</b>

**Cedar Pointe Community Development District**  
 Budget to Actual  
 For the Month Ending 2/29/24

	Actual	Year To Date Budget	Variance	Adopted FY 2024 Budget
<b><u>Revenues</u></b>				
Assessments	\$ 82,761.00	\$ 42,299.17	\$ 40,461.83	\$ 101,518.00
Carry Forward Surplus	-	12,502.08	(12,502.08)	30,005.00
<b>Net Revenues</b>	<b>\$ 82,761.00</b>	<b>\$ 54,801.25</b>	<b>\$ 27,959.75</b>	<b>\$ 131,523.00</b>
<b><u>General &amp; Administrative Expenses</u></b>				
Supervisor Fees	\$ 200.00	\$ 1,333.33	\$ (1,133.33)	\$ 3,200.00
Public Official Insurance	3,272.00	1,442.50	1,829.50	3,462.00
Trustee	3,717.38	1,562.50	2,154.88	3,750.00
District Management Fees	9,166.65	9,166.67	(0.02)	22,000.00
Disclosure Agent	1,250.00	2,083.33	(833.33)	5,000.00
District Counsel	174.50	1,291.67	(1,117.17)	3,100.00
Assessment Administration	5,000.00	2,083.33	2,916.67	5,000.00
Reamortization Schedule	-	104.17	(104.17)	250.00
Audit Fees	-	1,708.33	(1,708.33)	4,100.00
Arbitrage	-	416.67	(416.67)	1,000.00
Legal Advertising	182.88	416.67	(233.79)	1,000.00
Office Misc (Phone / Postage / Travel)	-	145.83	(145.83)	350.00
Contingency (Repairs / Maintenance / Improvements / Misc)	-	6,817.92	(6,817.92)	16,363.00
Web Site Maintenance	740.00	1,050.00	(310.00)	2,520.00
Dues, Licenses & Fees	175.00	72.92	102.08	175.00
Electric	-	312.50	(312.50)	750.00
Reclaimed Water	-	3,500.00	(3,500.00)	8,400.00
Maintenance of Trees/Wetlands	-	416.67	(416.67)	1,000.00
General Insurance	4,253.00	1,874.17	2,378.83	4,498.00
Lake Maintenance	10,755.00	9,385.42	1,369.58	22,525.00
Landscape Maintenance	5,869.23	9,616.67	(3,747.44)	23,080.00
<b>Total General &amp; Administrative Expenses</b>	<b>\$ 44,755.64</b>	<b>\$ 54,801.25</b>	<b>\$ (10,045.61)</b>	<b>\$ 131,523.00</b>
<b>Total Expenses</b>	<b>\$ 44,755.64</b>	<b>\$ 54,801.25</b>	<b>\$ (10,045.61)</b>	<b>\$ 131,523.00</b>
<b>Income (Loss) from Operations</b>	<b>\$ 38,005.36</b>	<b>\$ -</b>	<b>\$ 38,005.36</b>	<b>\$ -</b>
<b><u>Other Income (Expense)</u></b>				
Interest Income	\$ 209.06	\$ -	209.06	\$ -
<b>Total Other Income (Expense)</b>	<b>\$ 209.06</b>	<b>\$ -</b>	<b>\$ 209.06</b>	<b>\$ -</b>
<b>Net Income (Loss)</b>	<b>\$ 38,214.42</b>	<b>\$ -</b>	<b>\$ 38,214.42</b>	<b>\$ -</b>