

Cedar Pointe

Community Development District

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

www.cedarpointecdd.com

The regular meeting of the Board of Supervisors of **Cedar Pointe Community Development District** will be held on **Thursday, July 16, 2026, 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 April 16, 2026, Board of Supervisors' Meeting
2. Review of the Letter from the Supervisor of Elections
3. Public Hearing on the Adoption of the District's Annual Budget
 - a) Public Comments and Testimony
 - b) Board Comments
 - c) Consideration of **Resolution 2026-05, Adopting the Fiscal Year 2026/2027 Budget and Appropriating Funds**
4. Consideration of **Resolution 2026-06, Levying O&M Assessments and Certifying an Assessment Roll**
5. Consideration of **Resolution 2026-07, Adopting the Annual Meeting Schedule for Fiscal Year 2026/2027**
6. Consideration of **Resolution 2026-08, Adopting Goals, Objectives, and Performance Measures and Standards for Fiscal Year 2026/2027**
7. Consideration of **Resolution 2026-09, Designating Date, Time and Place of Public Hearing on Adoption of Rules of Procedure** *[suggested date October 15, 2026]*
8. Consideration of **Resolution 2026-10, Declaring Vacancies on the Board for Seat 3, Seat 4, and Seat 5**
9. Ratification of District Management Fee Increase Letter
10. Ratification of Payment Authorizations 273 – 281
11. Review of District Financial Statements

Other Business



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

Adjournment



Cedar Point Community Development District

**Consideration of Minutes of April 16, 2026,
Board of Supervisors Meeting**

MINUTES OF MEETING

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

**Thursday, April 16, 2026, 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:

Susan Calvo	Chairperson	
Thomas Schoonover	Vice Chairperson	
Malcolm Hogan	Assistant Secretary	(via phone)
Kelly White	Assistant Secretary	

Also present were:

Vivian Carvalho	District Manager - PFM Group Consulting LLC	
Kwame Jackson	ADM - PFM Group Consulting LLC	(via phone)
Jennifer Glasgow	District Accountant - PFM Group Consulting LLC	(via phone)
Kiara Cuesta	District Accountant - PFM Group Consulting LLC	(via phone)
Katie Buchanan	District Counsel - Kutak Rock LLP	
Mike Veazey	ICI Homes	

FIRST ORDER OF BUSINESS

Organizational Matters

Call to Order and Roll Call

The meeting was called to order at 11:16 a.m. Ms. Carvalho proceeded with roll call and confirmed quorum to proceed with the meeting. Those in attendance are outlined above.

Public Comment Period

There were no members of the public present.

SECOND ORDER OF BUSINESS

General Business Matters

Consideration of Minutes of:

- a. **October 16, 2025, Auditor Selection Committee Meeting**
- b. **October 16, 2025, Board of Supervisors' Meeting**

The Board reviewed the minutes.

ON MOTION by Ms. Calvo, seconded by Mr. Schoonover, with all in favor, the Board approved the Minutes of the October 16, 2025, Auditor Selection Committee Meeting and the October 16, 2025, Board of Supervisors Meeting.

Review of the Letter from the Supervisor of Elections – Duval County

Ms. Carvalho noted the letter has not been received yet.

This item was deferred until the July meeting.

Consideration of Resolution 2026-03, Designating Board Member Seats for the Upcoming General Election 2026

Ms. Carvalho noted Seat 3, currently held by Ms. Calvo, Seat 4, currently held by Ms. White, and Seat 5, currently held by Ms. Calvo, will be running in the General Election. All information and requests go through the Supervisor of Elections. If no one applies, the Board will appoint residents to the Seats.

If any resident is interested, they can contact Ms. Carvalho.

ON MOTION by Mr. Schoonover, seconded by Ms. Calvo, with all in favor, the Board approved Resolution 2026-03, Designating Board Member Seats for the Upcoming General Election 2026.

Consideration of Resolution 2026-04, Approving a Preliminary Budget for Fiscal Year 2027 and Setting a Public Hearing

Ms. Carvalho noted the recommended date to hold the Public Hearing is July 16, 2026. This coincides with the next Board meeting.

Ms. Carvalho reviewed the preliminary budget. This has been reviewed by District Staff and there is no increase in the budget at this time.

It was noted there is an error in the net income loss on Exhibit A. Ms. Glasgow will adjust accordingly.

There was brief discussion regarding the landscaping budget. It was noted there is a line item for tree trimming. There was frost damage within the District, and the replacement plants need to be resilient.

Ms. Cuesta noted there should be about \$90,000.00 remaining in the excess funds.

Ms. White recommended the excess be used towards the silo in this fiscal year.

There was lengthy discussion regarding the budget, current expenses, and contingency funds. Ms. White recommended always having 25% of the budget being carried forward for the contingency fund.

The Board agreed to keep the budget at a net revenue of \$140,599.70, which would be a \$400.00 assessment per unit.

ON MOTION by Ms. Calvo, seconded by Ms. White, with all in favor, the Board approved Resolution 2026-04, Approving a Preliminary Budget for Fiscal Year 2027 and Setting a Public Hearing, with a date of July 16, 2026, at 11:15 a.m., at 14785 Old St. Augustine Road, Suite 3, Jacksonville, FL 32258.

**Review and Acceptance of Fiscal Year
2025 Goals, Objectives and Performance
Measures Reporting Form**

Ms. Carvalho gave an overview and noted this is an annual requirement. The report is submitted and posted on the District's website prior to December 31. These are all items that the District completes on a normal basis. It was noted this was signed by Ms. White outside of a meeting due to timing and is solely for ratification.

ON MOTION by Ms. Calvo, seconded by Mr. Schoonover, with all in favor, the Board ratified the Fiscal Year 2025 Goals, Objectives, Performance Measures Reporting Form.

**Review and Acceptance of Fiscal Year
2025 Financial Audit Report**

Ms. Carvalho noted this is an annual requirement. This report was completed by Grau and Associates. This was a standard and clean audit with no material findings. Once approved, this will be posted on the District's website.

ON MOTION by Ms. White, seconded by Ms. Calvo, with all in favor, the Board accepted the Fiscal Year 2025 Financial Audit Report.

Ratification of Fiscal Year 2025 Auditor Engagement Letter & Addendum

Ms. Carvalho noted this is the engagement letter to provide the previous report. This is solely for ratification.

ON MOTION by Ms. Calvo, seconded by Mr. Schoonover, with all in favor, the Board ratified the Fiscal Year 2025 Auditor Engagement Letter and Addendum.

Ratification of Requisition No. 24

Ms. White gave an overview of the requisition and noted it is based on the acquisition agreement between the District and the Developer.

ON MOTION by Ms. White, seconded by Ms. Calvo, with all in favor, the Board ratified Requisition No. 24.

Ratification of Payment Authorizations 256 — 272

Ms. Carvalho stated these are all related to the O&M budget General Fund expenses. These have previously been approved by the Chair and are solely for ratification.

ON MOTION by Mr. Schoonover, seconded by Ms. White, with all in favor, the Board ratified Payment Authorizations 256-272.

Review of District Financial Statements

The Board reviewed the District Financial Statements as of February 2026

No action was required.

THIRD ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel – Ms. Buchanan gave an update on the legislative session and noted the sovereign immunity threshold has increased, and CDD Supervisors are now able to be recalled based on the limitations. These will go into effect July 1, 2026.

There was brief discussion regarding the sovereign immunity threshold increase.

District Engineer – No report.

District Manager – Ms. Carvalho noted that the next meeting is scheduled for July 16, 2026, at 11:15 a.m. This meeting will include approval of the final budget.

There was brief discussion regarding quorum.

Audience Comments and Supervisors Requests

Mr. Schoonover commented regarding residents paying off their debt service. Any questions can be sent to District Management, in order for the resident to be provided with the exact amount for their debt service.

Mr. Schoonover commented regarding landscaping vendors fertilizing around the lake. It was noted this should not be allowed. Mr. Veazey will send out an email blast to residents.

Ms. Calvo commented regarding the entrance bridge and noted on the right side there is old white fencing that is broken. Mr. Veazey will follow up.

Ms. Calvo commented regarding the Tidewater curbing has been broken for several years. Mr. Veazey noted this is a City issue. He will send an email to follow up.

There was brief discussion regarding the park. It was noted that is an HOA issue, not a CDD issue.

FOURTH ORDER OF BUSINESS

Adjournment

There were no additional items to come before the Board.

On MOTION by Ms. White, seconded by Mr. Schoonover, with all in favor, the Thursday, April 16, 2026, Board of Supervisors' Meeting of the Cedar Pointe Community Development District was adjourned at 11:52 a.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson



Cedar Pointe Community Development District

**Review of the Letter from the
Supervisor of Elections – Duval County**



OFFICE OF THE SUPERVISOR OF ELECTIONS

JERRY HOLLAND
SUPERVISOR OF ELECTIONS
OFFICE (904) 255-8683
CELL (904) 318-6877

105 EAST MONROE STREET
JACKSONVILLE, FLORIDA 32202
FAX (904) 255-3434
E-MAIL JHOLLAND@COJ.NET

04/16/2026

Vivian Carvalho
Cedar Pointe CDD
3501 Quadrangle Boulevard, Suite 270
Orlando, FL 32817

Dear Vivian Carvalho,

The information you requested on 04/13/2026 appears below:

Boggy Branch Community Development District-592 Registered Voters as of 4/15/2026

If you have any questions or need additional assistance, please contact Aries Torres at 904-219-9302 or atorres@coj.net.

Sincerely,

Cierra Fackler
Director of Candidates and Records



Cedar Point Community Development District

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

- a. Public Comments and Testimony**
- b. Board Comments**
- c. Consideration of Resolution 2026-05,
Adopting the Fiscal Year 2026/2027 Budget
and Appropriating Funds**

RESOLUTION 2026-05

THE ANNUAL APPROPRIATION RESOLUTION OF THE CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**FY 2027**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Cedar Pointe Community Development District (“**District**”) prior to June 15, 2026, proposed budget(s) (“**Proposed Budget**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website in accordance with Section 189.016, *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing 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.

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

SECTION 1. BUDGET

- a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), 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.
- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the **CEDAR POINTE** Community Development District for the Fiscal Year Ending September 30, 2027.”

- c. The Adopted Budget shall be posted by the District Manager on the District’s official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2027, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2027 or within 60 days following the end of the FY 2027 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District’s website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 16th DAY OF JULY 2026.

ATTEST:

**CEDAR POINTE COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2027 Budget



Cedar Pointe CDD

Approved Proposed FY 2027 Budget

PFM Management Services LLC
3501 Quadrangle Blvd Suite 270
Orlando, FL 32817
407-723-5900



EXHIBIT A
Cedar Pointe Community Development District
Fiscal Year 2027 Approved Proposed Annual Operations & Maintenance Budget

	Actual Through 5/31/26	Anticipated June- Sept	Anticipated FY 2026 Total	FY 2026 Adopted Budget	FY 2027 Approved Proposed Budget
Revenues					
Maintenance Assessments	\$ 139,804.64	\$ 795.06	\$ 140,599.70	\$ 140,599.70	\$ 140,599.70
Interest Income	261.96	-	261.96	-	-
Net Revenues	\$ 140,066.60	\$ 795.06	\$ 140,861.66	\$ 140,599.70	\$ 140,599.70
General & Administrative Expenses					
Supervisor Fees	\$ 1,400.00	\$ 2,400.00	\$ 3,800.00	\$ 4,000.00	\$ 4,000.00
Public Official Insurance	3,607.00	-	3,607.00	3,828.00	4,328.40
Trustee Services	4,040.63	-	4,040.63	4,100.00	4,100.00
District Management Fees	15,666.64	7,833.36	23,500.00	23,500.00	25,000.00
Disclosure	2,500.00	2,500.00	5,000.00	5,000.00	5,000.00
District Counsel	1,519.88	1,085.63	2,605.51	3,100.00	3,100.00
Assessment Administration	5,000.00	-	5,000.00	5,000.00	5,000.00
Re-amortization Schedule	-	250.00	250.00	250.00	250.00
Audit Fees	3,800.00	-	3,800.00	4,100.00	4,000.00
Arbitrage	-	-	-	1,500.00	500.00
Tax Document Preparation Fee	35.89	-	35.89	15.00	40.00
Legal Advertising	482.50	241.25	723.75	1,000.00	1,000.00
Contingency (Repairs / Maintenance / Improvements / Misc)	775.60	2,000.00	2,775.60	20,750.70	19,325.70
Web Site Maintenance	1,600.00	1,100.00	2,700.00	2,700.00	2,700.00
Dues, Licenses & Fees	175.00	-	175.00	175.00	175.00
Electric	-	250.00	250.00	750.00	750.00
Reclaimed Water	1,308.10	934.36	2,242.46	8,400.00	8,400.00
Maintenance of Trees/Wetlands	-	333.33	333.33	1,000.00	1,000.00
General Insurance	4,688.00	-	4,688.00	4,976.00	5,625.60
Crime Insurance	500.00	-	500.00	500.00	600.00
Lake Maintenance	14,808.00	7,404.00	22,212.00	22,525.00	22,525.00
Landscape Contract	7,796.85	3,432.16	11,229.01	23,080.00	11,000.00
Landscape Maintenance (Mulch and Tree Trimming)	-	-	-	-	12,080.00
Office Misc (Phone / Postage / Travel)	56.73	40.52	97.25	350.00	100.00
Total General & Administrative Expenses	\$ 69,760.82	\$ 29,804.61	\$ 99,565.43	\$ 140,599.70	\$ 140,599.70
Net Income (Loss)	\$ 70,305.78	\$ (29,009.55)	\$ 41,296.23	\$ -	\$ -



Cedar Pointe CDD
FY 2027 O&M Approved Proposed Assessment Comparison

Unit Type	2026		2027		Increase / (Decrease)
	O&M Assessment (Gross)		O&M Assessment (Gross)		
Platted Lots	\$	400.00	\$	400.00	\$ 0.00



Cedar Pointe CDD

Fiscal Year 2027

Budget Item Description

Revenues:

Maintenance Assessments

On-Roll Assessments

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. Assessments collected via the tax collector are referred to as “On-Roll Assessments.”

Off-Roll Assessments

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. Assessments collected through direct billing are referred to as “Off-Roll Assessments.”

Interest Income

Earnings the district receives from interest on bank accounts or reserve funds during the budget year.

Administrative Expenditures:

Supervisor Fees

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for meeting attendance and to receive up to \$200.00 per meeting plus payroll taxes. The amount for the Fiscal Year is based upon all supervisors attending the meetings.

Public Officials’ Insurance

Supervisors’ and Officers’ liability insurance.

Trustee Services

The Trustee submits invoices annually for services rendered on bond series. These fees are for maintaining the District trust accounts.

District Management Fees

The District receives Management and Administrative services as part of a Management Agreement with PFM Group Consulting, LLC. These services are further outlined in Exhibit “A” of the Management Agreement.

Disclosure



Cedar Pointe CDD

Fiscal Year 2027

When bonds are issued for the District, the Bond Indenture requires continuing disclosure, which the disclosure agent provides to the trustee and bond holders.

District Counsel

The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts, and all other legal services as requested by the District throughout the year.

Assessment Administration

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. It is typically collected via the Tax Collector. The District Manager submits an Assessment Roll to the Tax Collector annually by the deadline set by the Tax Collector or Property Appraiser.

Re-amortization Schedules

When debt is paid on a bond series, a new amortization schedule must be recalculated. This can occur up to four times per year per bond issue.

Audit Fees

Chapter 218 of the Florida Statutes requires a District to conduct an annual financial audit by an Independent Certified Public Accounting firm. Some exceptions apply.

Arbitrage

Annual computations are necessary to calculate arbitrage rebate liability to ensure the District's compliance with all tax regulations.

Tax Document Preparation Fee

Annual 1099 processing is required to be electronically filed per IRS rules. These are the fee association with the electronic filing.

Legal Advertising

The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to monthly meetings, special meetings, and public hearings for the District.

Contingency

Other expenses incurred throughout the year.

Web Site Maintenance

Website maintenance fee.



Cedar Pointe CDD

Fiscal Year 2027

Dues, Licenses & Fees

The District is required to pay an annual fee to the Department of Economic Opportunity.

Electric

Electricity to maintain district property.

Reclaimed Water

Water used for irrigation

Maintenance of Trees/Wetlands

Maintenance of trees and wetlands owned by District.

General Insurance

General liability insurance.

Crime Insurance

Crime insurance protects the District from financial loss due to theft, fraud, or other dishonest acts involving district funds or assets.

Lake Maintenance

Maintenance of lake owned by District.

Landscape Contract

Contracted landscaping and Common Area Maintenance within the boundaries of the District.

Landscape Maintenance (Mulch and Tree Trimming)

Contracted Landscape maintenance services including periodic mulch replacement and tree trimming to preserve community appearance, safety, and asset value within District-maintained common areas.

Office Misc (Phone/Postage/Travel)

Other administrative expenses incurred throughout the year. Specifically, bank fees, checks, postage and printing.



Cedar Pointe CDD
Approved Proposed Debt Service Fund Budget
Series 2005A Special Assessment Bonds FY 2027
"Exhibit B"

	<u>Approved Proposed FY 2027 Budget</u>
<u>Revenues:</u>	
Special Assessments	\$469,838
Total Revenues	<u><u>\$469,838</u></u>
<u>Expenditures:</u>	
Series 2005A - Interest 11/1/26	\$75,519
Series 2005A - Interest 5/1/27	\$250,000
Series 2005A - Principal 5/1/27	\$75,519
Total Expenditures	<u><u>\$401,038</u></u>
<hr/>	
Excess Revenues / (Expenditures)	<u><u>\$68,800</u></u>



Cedar Point Community Development District

**Consideration of Resolution 2026-06,
Levying O&M Assessments and Certifying
an Assessment Roll**

RESOLUTION 2026-06
[FY 2027 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2027 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING 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*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in Duval County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B ("Assessment Roll")**.

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

[DATE][**OPTION 3**] In full on October 1, 2026; provided, however, that, to the extent permitted by law, the O&M Assessments due may be paid in several partial, deferred payments and according to the following schedule: 25% due no later than October 1, 2026, 25% due no later than January 1, 2027, 25% due no later than April 1, 2027, and 25% due no later than July 1, 2027].

ii. *Due Date (Debt Assessments)*. Debt Assessments directly collected by the District shall be due and payable in full on [**OPTION 1**] **December 1, 2026**]; provided, however, that, to the extent permitted by law, the Debt Assessments due may be paid in two partial, deferred payments and on dates that are 30 days prior to the District's corresponding debt service payment dates all as set forth in the invoice(s) prepared by the District Manager][**OPTION 2**] **[DATE]**; provided, however, that, to the extent permitted by law, the Debt Assessments due may be paid in several partial, deferred payments and according to the following schedule: [#]% due no later than **[DATE]**, [#]% due no later than **[DATE]** and [#]% due no later than **[DATE]**.

iii. In the event that an Assessment payment is not made in accordance with the schedule(s) stated above, the whole of such Assessment, including any remaining partial, deferred payments for the Fiscal Year: shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent Assessments shall accrue at the rate of any bonds secured by the Assessments, or at the statutory prejudgment interest rate, as applicable. In the event an Assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole Assessment, as set forth herein.

c. **Future Collection Methods**. The District's decision to collect Assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

5. **ASSESSMENT ROLL; AMENDMENTS**. The Assessment Roll, attached hereto as **Exhibit B**, is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the

date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

6. **APPROVAL OF PRIOR ACTIONS.** The actions of the Chairman, Vice Chairman, Secretary, Treasurer, Assistant Secretaries, and all District Staff in finalizing the Assessments and Assessment Roll as provided herein are hereby ratified, approved, and confirmed in all respects.

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

PASSED AND ADOPTED THIS 16th DAY OF JULY 2026.

ATTEST:

**CEDAR POINTE COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget
Exhibit B: Assessment Roll

EXHIBIT A

Cedar Pointe Community Development District
Fiscal Year 2027 Approved Proposed Annual Operations & Maintenance Budget

	FY 2027 Approved Proposed Budget	
<u>Revenues</u>		
Maintenance Assessments	\$	140,599.70
Interest Income		-
Net Revenues	\$	140,599.70
<u>General & Administrative Expenses</u>		
Supervisor Fees	\$	4,000.00
Public Official Insurance		4,328.40
Trustee Services		4,100.00
District Management Fees		25,000.00
Disclosure		5,000.00
District Counsel		3,100.00
Assessment Administration		5,000.00
Re-amortization Schedule		250.00
Audit Fees		4,000.00
Arbitrage		500.00
Tax Document Preparation Fee		40.00
Legal Advertising		1,000.00
Contingency (Repairs / Maintenance / Improvements / Misc)		19,325.70
Web Site Maintenance		2,700.00
Dues, Licenses & Fees		175.00
Electric		750.00
Reclaimed Water		8,400.00
Maintenance of Trees/Wetlands		1,000.00
General Insurance		5,625.60
Crime Insurance		600.00
Lake Maintenance		22,525.00
Landscape Contract		11,000.00
Landscape Maintenance (Mulch and Tree Trimming)		12,080.00
Office Misc (Phone / Postage / Travel)		100.00
Total General & Administrative Expenses	\$	140,599.70
Net Income (Loss)	\$	-

Exhibit B
FY 27 Assessment Roll



Cedar Point CDD								
Fiscal Year 2027 Assessment Roll								
STRAP	Debt Service	O&M	Total		STRAP	Debt Service	O&M	Total
R-159942-4125	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5260	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4130	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5265	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4135	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5270	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4140	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5275	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4145	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5280	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4150	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5285	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4155	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5290	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4160	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5295	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4165	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5300	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4170	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5305	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4210	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5310	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4215	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5315	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4220	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5320	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4225	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5325	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4230	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5330	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4235	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5335	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4240	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5340	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4245	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5345	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4250	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5350	\$ -	\$ 400.00	\$ 400.00
R-159942-4255	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5355	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4260	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5360	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4265	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5365	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4270	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5370	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4275	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5375	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4280	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5380	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4285	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5385	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4290	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5390	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4295	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5395	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4300	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5400	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4305	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5405	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4310	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5410	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4315	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5415	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4320	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5420	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4325	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5425	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4330	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5430	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4335	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5435	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4340	\$ 1,147.43	\$400.00	\$1,547.43		R-159942-5440	\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4405	\$ 1,147.43	\$400.00	\$1,547.43			\$ 1,147.43	\$ 400.00	\$ 1,547.43
R-159942-4410	\$ 1,147.43	\$400.00	\$1,547.43			\$423,401.67	\$152,000.00	\$575,401.67
R-159942-4415	\$ 1,147.43	\$400.00	\$1,547.43			\$ 31,755.13	\$ 11,400.00	\$ 43,155.13
R-159942-4420	\$ 1,147.43	\$400.00	\$1,547.43			\$391,646.54	\$140,600.00	\$532,246.54
R-159942-4425	\$ 1,147.43	\$400.00	\$1,547.43					



Cedar Point Community Development District

**Consideration of Resolution 2026-07,
Adopting the Annual Meeting Schedule
for Fiscal Year 2026/2027**

RESOLUTION 2026-07

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT
ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL
YEAR 2026-2027**

WHEREAS, the Cedar Pointe Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 2004-423, Laws of Florida; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2026-2027 annual meeting schedule as attached in **Exhibit A**;

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

1. The Fiscal Year 2026-2027 annual public meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and will be published in accordance with the requirements of Florida law.

2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 16TH DAY OF JULY, 2026.

ATTEST:

**CEDAR POINTE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman/Vice Chairman

EXHIBIT "A"

**BOARD OF SUPERVISORS' MEETING DATES
CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027**

October 15, 2026

January 21, 2027

April 15, 2027

July 15, 2027

All meetings will convene at 11:15 a.m. at 14785 Old St. Augustine Road, Suite 3, Jacksonville, FI, 32258



Cedar Point Community Development District

**Consideration of Resolution 2026-08, Adopting
Goals, Objectives, and Performance Measures
and Standards for Fiscal Year 2026/2027**

RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; 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*; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida (“HB 7013”) and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2025, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

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

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

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A**. The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District’s success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 16th day of July 2026.

ATTEST:

**CEDAR POINTE COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairman, Board of Supervisors

Exhibit A: Performance Measures/Standards and Annual Reporting

Exhibit A

Exhibit A:

CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT

Goals, Objectives and Annual Reporting Form

Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes No

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes No

2. Financial Transparency and Accountability

Goal 2.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes No

Goal 2.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Goal 2.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes No

Chair/Vice Chair: _____

Date: _____

Print Name: _____

District Manager: _____

Date: _____

Print Name: _____



Cedar Point Community Development District

**Consideration of Resolution 2026-09,
Designating Date, Time and Place of Public
Hearing on Adoption of Rules of Procedure
[suggested date October 15, 2026]**

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE DATE, TIME AND PLACE OF PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING RULES OF PROCEDURE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, 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 City of Jacksonville, Duval County, Florida; and

WHEREAS, the Board of Supervisors of the District (the “Board”) is authorized by Section 190.011(5), *Florida Statutes*, to adopt rules and orders pursuant to Chapter 120, *Florida Statutes*.

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

SECTION 1. A Public Hearing will be held to adopt the District’s Rules of Procedure on _____, 2026, at ____:____.m., at _____.

SECTION 2. The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*.

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

PASSED AND ADOPTED this 16th day of July 2026.

ATTEST:

CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT

Secretary / Assistant Secretary

Chairperson, Board of Supervisors



Cedar Point Community Development District

**Consideration of Resolution 2026-10,
Declaring Vacancies on the Board for
Seat 3, Seat 4, and Seat 5**

RESOLUTION 2026-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT DECLARING A VACANCY IN SEATS 3, 4 AND 5 OF THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, on November 3, 2026, three (3) members of the Board of Supervisors (“**Board**”) are to be elected by “**Qualified Electors**,” as that term is defined in Section 190.003, Florida Statutes; and

WHEREAS, the District published a notice of qualifying period set by the Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

WHEREAS, at the close of the qualifying period, no one qualified to run for Seats 3, 4 and 5; and

WHEREAS, pursuant to Section 190.006(3)(b), Florida Statutes, the Board shall declare these seats vacant, effective the second Tuesday following the general election; and

WHEREAS, Qualified Electors are to be appointed to the vacant seats within 90 days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring the seats available for election as vacant.

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

SECTION 1. The following seats are hereby declared vacant effective as of November 19, 2024:

- Seat #3 (currently held by Susan Calvo)
- Seat #4 (currently held by Kelly White)
- Seat #5 (currently held by Robin Brown)

SECTION 2. Until such time as the District Board nominates Qualified Electors to fill the vacancies declared in Section 1 above, the incumbent Board Supervisors of those respective seats shall remain in office.

SECTION 3. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 16th day of July 2026.

ATTEST:

**CEDAR POINTE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson



Cedar Pointe Community Development District

Ratification of District Management Fee Increase Letter



July 1, 2026

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

Dear Ms. Calvo:

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 an increase in our annual fee for District Management services from \$23,500 to \$25,000 for Fiscal Year 2027.

Please note this change will be effective on the billing for October 2026, 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 MANAGEMENT SERVICES LLC


Senior District Manager

Accepted by:



(Signature)

Susan Calvo

(Print Name)

07/08/2026

(Date)



Cedar Point Community Development District

**Ratification of Payment Authorizations
273 — 281**

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 273

4/3/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
55362	Charles Aquatics, Inc. (CEDARP)	04/01/2026	Cedar Pointe CDD	1,851.00
29733-033126	JEA (CEDARP)	03/31/2026	Cedar Pointe CDD	266.86
141293	PFM Group Consulting LLC (CEDARP)	03/30/2026	Cedar Pointe CDD	1,250.00
8319	VGlobalTech (CEDARP)	03/31/2026	Cedar Pointe CDD	300.00
8433	VGlobalTech (CEDARP)	04/01/2026	Cedar Pointe CDD	125.00
			Total:	3,792.86

Vivian Carvalho

Secretary / Assistant Secretary

Chairman / Vice Chairman

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 274

4/10/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
26-01925D	Jacksonville Daily Record (CEDARP)	04/09/2026	Cedar Pointe CDD	96.50
3728609	Kutak Rock LLP (CEDARP)	04/06/2026	Cedar Pointe CDD	151.50
OE-EXP-04-2026-07	PFM Group Consulting LLC (CEDARP)	04/06/2026	Cedar Pointe CDD	27.99
DM-04-2026-10	PFM Management Services LLC (CEDARP)	04/05/2026	Cedar Pointe CDD	1,958.33
1149886	Yellowstone Landscape (CEDARP)	04/01/2026	Cedar Pointe CDD	858.04
			Total:	3,092.36

Kwame Jackson

Secretary / Assistant Secretary

Chairman / Vice Chairman

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 275
5/1/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
29733-042926	JEA (CEDARP)	04/29/2026	Cedar Pointe CDD	239.26
4642487	TIGRIS Aquatic Services LLC (CEDARP)	05/01/2026	Cedar Pointe CDD	1,851.00
			Total:	2,090.26

Kwame Jackson

Secretary / Assistant Secretary

Chairman / Vice Chairman

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 276
5/8/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
1170348	Yellowstone Landscape (CEDARP)	05/01/2026	Cedar Pointe CDD	858.04
Total:				858.04

Venessa Ripoll
Secretary / Assistant Secretary

Chairman / Vice Chairman

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 277
5/15/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
DM-05-2026-9	PFM Management Services LLC (CEDARP)	05/05/2026	Cedar Pointe CDD	1,958.33
OE-EXP-05-2026-11	PFM Management Services LLC (CEDARP)	05/06/2026	Cedar Pointe CDD	14.29
			Total:	1,972.62

Vivian Carvalho

Secretary / Assistant Secretary

Chairman / Vice Chairman

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 278

5/22/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
26-02828D	Jacksonville Daily Record (CEDARRP)	05/21/2026	Cedar Pointe CDD	79.00
8513	VGlobalTech (CEDARRP)	05/01/2026	Cedar Pointe CDD	125.00
Total:				204.00

Venessa Ripoll
Secretary / Assistant Secretary

Chairman / Vice Chairman

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 279
5/29/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
1 179184	Yellowstone Landscape (CEDARRP)	05/27/2026	Cedar Pointe CDD	1,073.62
Total:				1,073.62

Vanessa Ripoll

Secretary / Assistant Secretary

Chairman / Vice Chairman

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 280

6/5/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
29733-052926	JEA (CEDARP)	05/29/2026	Cedar Pointe CDD	255.82
4642488	TIGRIS Aquatic Services LLC (CEDARP)	06/01/2026	Cedar Pointe CDD	1,851.00
8603	VGlobalTech (CEDARP)	06/01/2026	Cedar Pointe CDD	125.00
1190760	Yellowstone Landscape (CEDARP)	06/01/2026	Cedar Pointe CDD	858.04
Total:				3,089.86

Vivian Carvalho

Secretary / Assistant Secretary

Chairman / Vice Chairman

**CEDAR POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 281
6/12/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
DM-06-2026-9	PFM Management Services LLC (CEDARP)	06/05/2026	Cedar Pointe CDD	1,958.33
OE-EXP-06-2026-07	PFM Management Services LLC (CEDARP)	06/09/2026	Cedar Pointe CDD	7.30
Total:				1,965.63

Vanessa Ripoll
Secretary / Assistant Secretary

Chairman / Vice Chairman



Cedar Point Community Development District

Review of District Financial Statements



Cedar Pointe CDD

May 2026 Financial Package

May 31st, 2026

PFM Management Services LLC
3501 Quadrangle Blvd Suite 270
Orlando, FL 32817
407-723-5900



Cedar Pointe CDD
Statement of Financial Position
As of 5/31/2026

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt Group	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$119,141.29				\$119,141.29
State Board of Administration	10,100.13				10,100.13
Assessments Receivable	795.36				795.36
Assessments Receivable		\$2,205.89			2,205.89
Debt Service Reserve 2005A		206,031.64			206,031.64
Revenue 2005A		177,690.90			177,690.90
Prepayment 2005A		10,367.63			10,367.63
Deferred Cost 2005A			\$2,378.36		2,378.36
Total Current Assets	<u>\$130,036.78</u>	<u>\$396,296.06</u>	<u>\$2,378.36</u>	<u>\$0.00</u>	<u>\$528,711.20</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$394,090.17	\$394,090.17
Amount To Be Provided				2,415,909.83	2,415,909.83
Total Investments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,810,000.00</u>	<u>\$2,810,000.00</u>
Total Assets	<u>\$130,036.78</u>	<u>\$396,296.06</u>	<u>\$2,378.36</u>	<u>\$2,810,000.00</u>	<u>\$3,338,711.20</u>
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$1,277.62				\$1,277.62
Deferred Revenue	795.36				795.36
Deferred Revenue		\$2,205.89			2,205.89
Total Current Liabilities	<u>\$2,072.98</u>	<u>\$2,205.89</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$4,278.87</u>
<u>Long Term Liabilities</u>					
Revenue Bonds Payable Long Term				\$2,810,000.00	\$2,810,000.00
Total Long Term Liabilities	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,810,000.00</u>	<u>\$2,810,000.00</u>
Total Liabilities	<u>\$2,072.98</u>	<u>\$2,205.89</u>	<u>\$0.00</u>	<u>\$2,810,000.00</u>	<u>\$2,814,278.87</u>
<u>Net Assets</u>					
Net Assets, Unrestricted	\$254,295.36				\$254,295.36
Net Assets - General Government	(196,637.34)				(196,637.34)
Current Year Net Assets - General Government	70,305.78				70,305.78
Net Assets, Unrestricted		\$421,777.64			421,777.64
Current Year Net Assets, Unrestricted		(27,687.47)			(27,687.47)
Net Assets, Unrestricted			\$39,792.21		39,792.21
Current Year Net Assets, Unrestricted			(37,413.85)		(37,413.85)
Total Net Assets	<u>\$127,963.80</u>	<u>\$394,090.17</u>	<u>\$2,378.36</u>	<u>\$0.00</u>	<u>\$524,432.33</u>
Total Liabilities and Net Assets	<u>\$130,036.78</u>	<u>\$396,296.06</u>	<u>\$2,378.36</u>	<u>\$2,810,000.00</u>	<u>\$3,338,711.20</u>



Cedar Pointe CDD
Statement of Activities
As of 5/31/2026

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt Group	Total
Revenues					
On-Roll Assessments	\$139,804.64				\$139,804.64
On-Roll Assessments		\$387,743.31			387,743.31
Other Assessments		23,345.91			23,345.91
Inter-Fund Group Transfers In		(5,128.35)			(5,128.35)
Inter-Fund Transfers In			\$5,128.35		5,128.35
Total Revenues	<u>\$139,804.64</u>	<u>\$405,960.87</u>	<u>\$5,128.35</u>	<u>\$0.00</u>	<u>\$550,893.86</u>
Expenses					
Supervisor Fees	\$1,400.00				\$1,400.00
Public Official Insurance	3,607.00				3,607.00
Trustee Services	4,040.63				4,040.63
District Management	15,666.64				15,666.64
Disclosure Agent	2,500.00				2,500.00
District Counsel	1,519.88				1,519.88
Assessment Administration	5,000.00				5,000.00
Audit	3,800.00				3,800.00
Tax Document Preparation Fee	35.89				35.89
Legal Advertising	482.50				482.50
Contingency	775.60				775.60
Web Site Maintenance	1,600.00				1,600.00
Dues, Licenses, and Fees	175.00				175.00
Water Reclaimed	1,308.10				1,308.10
General Insurance	4,688.00				4,688.00
Crime Insurance	500.00				500.00
Lake Maintenance	14,808.00				14,808.00
Landscaping Maintenance & Material	7,796.85				7,796.85
Miscellaneous	56.73				56.73
Principal Payments		\$280,000.00			280,000.00
Interest Payments		165,281.25			165,281.25
Capital Expenditures			\$43,055.49		43,055.49
Total Expenses	<u>\$69,760.82</u>	<u>\$445,281.25</u>	<u>\$43,055.49</u>	<u>\$0.00</u>	<u>\$558,097.56</u>
Other Revenues (Expenses) & Gains (Losses)					
Interest Income	\$261.96				\$261.96
Interest Income		\$11,632.91			11,632.91
Interest Income			\$513.29		513.29
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$261.96</u>	<u>\$11,632.91</u>	<u>\$513.29</u>	<u>\$0.00</u>	<u>\$12,408.16</u>
Change In Net Assets	\$70,305.78	(\$27,687.47)	(\$37,413.85)	\$0.00	\$5,204.46
Net Assets At Beginning Of Year	<u>\$57,658.02</u>	<u>\$421,777.64</u>	<u>\$39,792.21</u>	<u>\$0.00</u>	<u>\$519,227.87</u>
Net Assets At End Of Year	<u><u>\$127,963.80</u></u>	<u><u>\$394,090.17</u></u>	<u><u>\$2,378.36</u></u>	<u><u>\$0.00</u></u>	<u><u>\$524,432.33</u></u>



Cedar Pointe CDD
Budget to Actual
For the Month Ending 5/31/2026

	Actual	Year to Date Budget	Variance	Adopted FY 2026 Budget	Percentage Spent
<u>Revenues</u>					
Assessments	\$ 139,804.64	\$ 93,733.13	\$ 46,071.51	\$ 140,599.70	99.43%
Net Revenues	\$ 139,804.64	\$ 93,733.13	\$ 46,071.51	\$ 140,599.70	99.43%
<u>General & Administrative Expenses</u>					
Supervisor Fees	\$ 1,400.00	\$ 2,666.67	\$ (1,266.67)	\$ 4,000.00	35.00%
Public Official Insurance	3,607.00	2,552.00	1,055.00	3,828.00	94.23%
Trustee	4,040.63	2,733.33	1,307.30	4,100.00	98.55%
District Management Fees	15,666.64	15,666.67	(0.03)	23,500.00	66.67%
Disclosure Agent	2,500.00	3,333.33	(833.33)	5,000.00	50.00%
District Counsel	1,519.88	2,066.67	(546.79)	3,100.00	49.03%
Assessment Administration	5,000.00	3,333.33	1,666.67	5,000.00	100.00%
Reamortization Schedule	-	166.67	(166.67)	250.00	0.00%
Audit Fees	3,800.00	2,733.33	1,066.67	4,100.00	92.68%
Arbitrage	-	1,000.00	(1,000.00)	1,500.00	0.00%
Tax Document Preparation Fee	35.89	10.00	25.89	15.00	239.27%
Legal Advertising	482.50	666.67	(184.17)	1,000.00	48.25%
Contingency (Repairs / Maintenance / Improvements / Misc)	775.60	13,833.80	(13,058.20)	20,750.70	3.74%
Web Site Maintenance	1,600.00	1,800.00	(200.00)	2,700.00	59.26%
Dues, Licenses & Fees	175.00	116.67	58.33	175.00	100.00%
Electric	-	500.00	(500.00)	750.00	0.00%
Reclaimed Water	1,308.10	5,600.00	(4,291.90)	8,400.00	15.57%
Maintenance of Trees/Wetlands	-	666.67	(666.67)	1,000.00	0.00%
General Insurance	4,688.00	3,317.33	1,370.67	4,976.00	94.21%
Crime Insurance	500.00	333.33	166.67	500.00	100.00%
Lake Maintenance	14,808.00	15,016.67	(208.67)	22,525.00	65.74%
Landscape Maintenance	7,796.85	15,386.67	(7,589.82)	23,080.00	33.78%
Office Misc (Phone / Postage / Travel)	56.73	233.33	(176.60)	350.00	16.21%
Total General & Administrative Expenses	\$ 69,760.82	\$ 93,733.13	\$ (23,972.31)	\$ 140,599.70	49.62%
Total Expenses	\$ 69,760.82	\$ 93,733.13	\$ (23,972.31)	\$ 140,599.70	49.62%
Income (Loss) from Operations	\$ 70,043.82	\$ -	\$ 70,043.82	\$ -	
<u>Other Income (Expense)</u>					
Interest Income	\$ 261.96	\$ -	\$ 261.96	\$ -	
Total Other Income (Expense)	\$ 261.96	\$ -	\$ 261.96	\$ -	
Net Income (Loss)	\$ 70,305.78	\$ -	\$ 70,305.78	\$ -	