

**THE HAMMOCKS
COMMUNITY DEVELOPMENT
DISTRICT**

DECEMBER 13, 2023

AGENDA PACKAGE

Join Zoom Meeting
<https://us06web.zoom.us/j/2261159400>

CONFERENCE CALL IN: 301-715-8592
CONFERENCE ID: # 226 115 9400



210 N. UNIVERSITY DRIVE, SUITE 702
CORAL SPRINGS, FLORIDA 33071

THE HAMMOCKS COMMUNITY DEVELOPMENT DISTRICT

Board of Supervisors:

Frances Plantikow, Chairperson
Mike Henke, Vice Chairperson
Michelle Rodriguez, Assistant Secretary
Alex Manero, Assistant Secretary
Eilyn Rivera, Assistant Secretary

David Wenck, District Manager
Whitney Sousa, District Counsel
Tonja Stewart, District Engineer

Meeting Agenda

December 13, 2023 - 8:00 a.m.

Join Zoom Meeting <https://us06web.zoom.us/j/2261159400>

CONFERENCE CALL IN: 301-715-8592

CONFERENCE ID: # 226 115 9400

- 1. Call to Order and Roll Call**
- 2. Public Comments on Agenda Items**
- 3. Consent Agenda**
 - A. Approval of the Minutes of the November 8, 2023 Meeting [Page 5]
 - B. Approval of October 2023 Financial Statements [Page 9]
 - C. Approval of Audit Engagement for FY 2023 [Page 22]
- 4. Staff Reports**
 - A. District Manager
 - B. District Attorney
 - C. District Engineer
 - D. SOLitude
 - i. Pond Maintenance Report [Page 30]
- 5. Old Business**
 - A. Discussion of Playground
 - B. Discussion of Sound Barrier Trees
- 6. Supervisors' Requests**
- 7. Audience Comments**
- 8. Adjournment**

NOTE: Next Meeting Scheduled for January 10, 2024

District Office:

210 N. University Drive, Suite 702
Coral Springs, Florida

Meeting Location:

Brentwood Clubhouse
8504 Sandpiper Ridge Avenue
Tampa, Florida

Third Order of Business

3A.

**MINUTES OF MEETING
THE HAMMOCKS
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Hammocks Community Development District held a regular meeting on Wednesday, November 8, 2023 at 8:00 a.m. at the Brentwood Clubhouse, 8504 Sandpiper Ridge Avenue, Tampa, Florida 33647.

Present and constituting a quorum were:

Frances Plantikow	Chairperson
Mike Henke	Vice Chairman
Michelle Rodriguez	Assistant Secretary
Alex Manero	Assistant Secretary
Eilyn Rivera	Assistant Secretary

Also present were:

David Wenck	District Manager
Residents	

The following is a summary of the minutes and actions taken.

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

Mr. Roberts called the meeting to order at 8:10 a.m. and called the roll. A quorum was established.

SECOND ORDER OF BUSINESS

Public Comments on Agenda Items

None.

THIRD ORDER OF BUSINESS

Consent Agenda

- A. Approval of the Minutes of the October 11, 2023 Meeting**
- B. Approval of September 2023 Financial Statements**
- C. Consideration of Motion Assigning Fund Balance FY 2023**
- D. Consideration of Resolution 2024-1 Amending the FY 2023 Budget**

On MOTION by Mr. Henke seconded by Ms. Plantikow, with all in favor, the Consent Agenda was approved. (4-0)

FOURTH ORDER OF BUSINESS

Staff Reports

- A. District Manager**
 - o Mr. Wenck noted he sent the action item list the previous day.

November 8, 2023

- Mr. Manero noted they are getting a 5% yield on the Valley bank account.

B. District Attorney

None.

C. District Engineer

None.

D. SOLitude

i. Pond Maintenance Report

- Mr. Wenck noted at the last meeting Ms. Rodriguez noted she was not contacted; he was copied on the email this month where they reached out to her to go along on the inspection.
- Mr. Manero noted some have grass in them and some are ugly.

A. District Manager (continued)

- Mr. Wenck noted he received three Blue Line Tree proposals. Two were pushbacks of tree lines along residential areas but were not requested by the CDD. The third is for a tree that was hit by lightning.

The record will reflect Ms. Rodriguez joined the meeting.

- Mr. Wenck noted he spoke with Blue Line regarding getting a permit from the County to remove the tree.

On MOTION by Mr. Manero seconded by Ms. Rivera, with all in favor, the Blue Line Tree proposal 23-1931 for \$3,280 was approved. (5-0)

- Discussion ensued on the two remaining proposals. Mr. Wenck will look into it to determine ownership where the trees are encroaching.
- Mr. Wenck noted he has not received any invoices for landscaping but is still getting invoices from Yellowstone and he has spoken with Aaron who says he will get it taken care of.

FIFTH ORDER OF BUSINESS

None.

New Business

SIXTH ORDER OF BUSINESS

Old Business

- A. Discussion of Playground**
 - This item was tabled to the December meeting.
- B. Discussion of Sound Barrier Trees**
 - This item was tabled to the December meeting.

SEVENTH ORDER OF BUSINESS

Supervisors' Requests

None.

EIGHTH ORDER OF BUSINESS

Audience Comments

- A resident (Jeff) addressed the trees in the conservation areas noting a limb is part of the tree and how would it be the HOA or homeowner responsibility.
 - Mr. Wenck noted the District is not allowed to trim trees in conservation areas and wetlands. If it is growing over someone's yard the resident can trim it back.

NINTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Mr. Henke seconded by Mr. Manero, with all in favor, the meeting was adjourned. (5-0)

Frances Plantikow
Chairperson

3B.

**The Hammocks
Community Development District**

Financial Report

October 31, 2023

Prepared by



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**The Hammocks
Community Development District**

Financial Statements

(Unaudited)

October 31, 2023

Balance Sheet
October 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>SERIES 2016 DEBT SERVICE FUND</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash - Checking Account	\$ 312,992	\$ -	\$ 312,992
Due From Other Funds	-	2,675	2,675
Investments:			
Money Market Account	235,559	-	235,559
Prepayment Account	-	64	64
Reserve Fund	-	127,696	127,696
Revenue Fund	-	117,603	117,603
TOTAL ASSETS	\$ 548,551	\$ 248,038	\$ 796,589
<u>LIABILITIES</u>			
Accounts Payable	\$ 4,806	\$ -	\$ 4,806
Accrued Expenses	13,060	-	13,060
Due To Other Funds	2,675	-	2,675
TOTAL LIABILITIES	20,541	-	20,541
<u>FUND BALANCES</u>			
Restricted for:			
Debt Service	-	248,038	248,038
Assigned to:			
Operating Reserves	58,520	-	58,520
Reserves - Ponds	174,978	-	174,978
Unassigned:	294,512	-	294,512
TOTAL FUND BALANCES	\$ 528,010	\$ 248,038	\$ 776,048
TOTAL LIABILITIES & FUND BALANCES	\$ 548,551	\$ 248,038	\$ 796,589

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES				
Interest - Investments	\$ 14,000	\$ 1,166	\$ (77,151)	\$ (78,317)
Special Assmnts- Tax Collector	241,789	-	-	-
Special Assmnts- Discounts	(9,672)	-	-	-
TOTAL REVENUES	246,117	1,166	(77,151)	(78,317)
EXPENDITURES				
Administration				
P/R-Board of Supervisors	12,000	-	1,000	(1,000)
FICA Taxes	918	-	77	(77)
ProfServ-Engineering	1,000	83	438	(355)
ProfServ-Legal Services	2,000	167	-	167
ProfServ-Mgmt Consulting	47,000	3,917	(4,586)	8,503
ProfServ-Trustee Fees	3,750	3,750	4,041	(291)
Auditing Services	5,400	-	-	-
Postage and Freight	250	21	3	18
Insurance - General Liability	11,805	11,805	7,558	4,247
Printing and Binding	100	8	(5)	13
Legal Advertising	3,500	292	-	292
Misc-Bank Charges	1,200	100	86	14
Misc-Assessment Collection Cost	4,836	-	-	-
Misc-Web Hosting	3,000	250	1,578	(1,328)
Office Supplies	100	8	-	8
Annual District Filing Fee	175	175	175	-
Total Administration	97,034	20,576	10,365	10,211
Field				
Contracts-Landscape	65,610	5,468	5,468	-
Contracts-Lakes	5,418	452	452	-
R&M-Fence	2,000	167	-	167
R&M-Mulch	11,000	-	-	-
Misc-Contingency	45,055	3,755	-	3,755
Reserve - Ponds	20,000	-	-	-
Total Field	149,083	9,842	5,920	3,922
TOTAL EXPENDITURES	246,117	30,418	16,285	14,133
Excess (deficiency) of revenues				
Over (under) expenditures	-	(29,252)	(93,436)	(64,184)

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
Net change in fund balance	\$ -	\$ (29,252)	\$ (93,436)	\$ (64,184)
FUND BALANCE, BEGINNING (OCT 1, 2023)	621,446	621,446	621,446	
FUND BALANCE, ENDING	\$ 621,446	\$ 592,194	\$ 528,010	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES				
Interest - Investments	\$ 18	\$ 2	\$ 1,483	\$ 1,481
Special Assmnts- Tax Collector	350,774	-	-	-
Special Assmnts- Discounts	(14,031)	-	-	-
TOTAL REVENUES	336,761	2	1,483	1,481
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	7,015	-	-	-
Total Administration	7,015	-	-	-
Debt Service				
Principal Debt Retirement	205,000	-	-	-
Interest Expense	114,400	-	-	-
Total Debt Service	319,400	-	-	-
TOTAL EXPENDITURES	326,415	-	-	-
Excess (deficiency) of revenues Over (under) expenditures	10,346	2	1,483	1,481
OTHER FINANCING SOURCES (USES)				
Contribution to (Use of) Fund Balance	10,346	-	-	-
TOTAL FINANCING SOURCES (USES)	10,346	-	-	-
Net change in fund balance	\$ 10,346	\$ 2	\$ 1,483	\$ 1,481
FUND BALANCE, BEGINNING (OCT 1, 2023)	246,555	246,555	246,555	
FUND BALANCE, ENDING	\$ 256,901	\$ 246,557	\$ 248,038	

**The Hammocks
Community Development District**

Supporting Schedules

October 31, 2023

**Non-Ad Valorem Special Assessments
Hillsborough County Tax Collector - Monthly Collection Report
For the Fiscal Year Ending September 30, 2024**

Date Received	Net Amt Rcvd	Discount / (Penalties) Amount	Collection Cost	Gross Amount Received	Allocation	
					General Fund Assessments	Debt Service Fund Assessments
ASSESSMENTS LEVIED FY 2023				\$ 592,563	\$ 241,789	\$ 350,774
Allocation %				100%	41%	59%
				\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% COLLECTED				0%	0%	0%
TOTAL OUTSTANDING				\$ 592,563	\$ 241,789	\$ 350,774

Cash and Investment Report

October 31, 2023

General Fund

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Yield</u>	<u>Balance</u>
Checking Account - Operating	Valley	n/a	5.16%	\$311,098
Checking Account - Operating	Hancock	n/a	0.00%	\$19,387
MMA	Bank United	Money Market Account	5.12%	\$235,559
Cash with Fiscal Agent				\$43,190
			Subtotal	\$609,234

Debt Service Funds

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Yield</u>	<u>Balance</u>
Series 2016 Reserve	US Bank	US Bank Open Ended CP	5.35%	\$127,696
Series 2016 Revenue Fund	US Bank	US Bank Open Ended CP	5.35%	\$117,603
			Subtotal	\$245,299
			Total	\$854,533

The Hammocks CDD

Bank Reconciliation

Bank Account No. 7492 VALLEY BANK GF CHECKING
 Statement No. 10-23A
 Statement Date 10/31/2023

G/L Balance (LCY)	293,600.66	Statement Balance	311,097.50
G/L Balance	293,600.66	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>		
Subtotal	293,600.66	Subtotal	311,097.50
Negative Adjustments	0.00	Outstanding Checks	17,496.84
	<hr/>	Differences	0.00
Ending G/L Balance	293,600.66	Ending Balance	293,600.66
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
6/8/2023	Payment	4279	THE HAMMOCKS TOWNHOMES HOA, INC	1,883.17	0.00	1,883.17
6/22/2023	Payment	4285	THE HAMMOCKS TOWNHOMES HOA, INC	3,766.34	0.00	3,766.34
9/6/2023	Payment	4307	THE HAMMOCKS TOWNHOMES HOA, INC	5,467.50	0.00	5,467.50
10/25/2023	Payment	4322	FRANCES K. PLANTIKOW	184.70	0.00	184.70
10/26/2023	Payment	4325	STRALEY & ROBIN	427.00	0.00	427.00
10/26/2023	Payment	4326	DEPT. OF ECONOMIC OPPORTUNITY	175.00	0.00	175.00
10/26/2023	Payment	4327	U.S. BANK	4,040.63	0.00	4,040.63
10/26/2023	Payment	4328	INNERSYNC STUDIO, LTD	1,552.50	0.00	1,552.50
Total Outstanding Checks.....				17,496.84		17,496.84

THE HAMMOCKS

Community Development District

**Payment Register by Fund
For the Period from 10/01/23 to 10/31/23
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	4320	10/17/23	INFRAMARK, LLC	101890	9/2023 VARIABLE CHARGES	ProfServ-Mgmt Consulting Serv	531027-51201	\$6.93
001	4321	10/17/23	SOLITUDE LAKE MANAGEMENT	PSI005426	SEP 2023 MAINT LAKE ALL	Contracts-Lakes	534084-53901	\$451.54
001	4325	10/26/23	STRALEY & ROBIN	23683	LEGAL SERVICES: 8/17/23-9/12/23	ProfServ-Legal Services	531023-51401	\$427.00
001	4326	10/26/23	DEPT. OF ECONOMIC OPPORTUNITY	88904	DISTRICT FILING FEE FY24	Annual District Filing Fee	554007-51301	\$175.00
001	4327	10/26/23	U.S. BANK	7066457	9/1/23-8/31/24 TRUSTEE FEE SRS 2016	9/1/2021-8/31/2022 Trustee Fees Series 2016	531045-51301	\$4,040.63
001	4328	10/26/23	INNERSYNC STUDIO, LTD	21672	ANNUAL WEB SVC/ACC COMP 10/1/23 -9/30/24	Misc-Web Hosting	549915-51301	\$1,552.50
001	4329	10/26/23	STEADFAST ENVIRONMENTAL, LLC	SE-22861	DRIP LINE ZONE FOR LEYLAND CYPRESS TREES	Misc-Contingency	549900-53901	\$1,800.00
001	4322	10/25/23	FRANCES K. PLANTIKOW	PAYROLL	October 25, 2023 Payroll Posting			\$184.70
001	4323	10/25/23	MICHAEL J. HENKE	PAYROLL	October 25, 2023 Payroll Posting			\$184.70
001	4324	10/25/23	EILYN RIVERA	PAYROLL	October 25, 2023 Payroll Posting			\$174.70
001	DD146	10/25/23	MICHELLE RODRIGUEZ	PAYROLL	October 25, 2023 Payroll Posting			\$184.70
001	DD147	10/25/23	ALEX J. MANERO	PAYROLL	October 25, 2023 Payroll Posting			\$184.70
Fund Total								\$9,367.10

Total Checks Paid	\$9,367.10
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3C.



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road ▪ Suite 280
 Boca Raton, Florida 33431
 (561) 994-9299 ▪ (800) 299-4728
 Fax (561) 994-5823
 www.graucpa.com

November 20, 2023

To Board of Supervisors
 The Hammocks Community Development District
 210 N. University Drive, Suite 702
 Coral Springs, FL 33071

We are pleased to confirm our understanding of the services we are to provide The Hammocks Community Development District, Hillsborough County, Florida ("the District") for the fiscal year ended September 30, 2023. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of The Hammocks Community Development District as of and for the fiscal year ended September 30, 2023. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2023 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

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

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

Audit Objectives

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

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

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$5,600 for the September 30, 2023 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

Grau & Associates and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. Grau agrees and acknowledges that the District is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the District has a good faith belief that the Grau has knowingly hired, recruited or referred an alien who is not authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. If the District has a good faith belief that a subcontractor performing work under this

Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify Grau and order Grau to immediately terminate the contract with the subcontractor. Grau shall be liable for any additional costs incurred by the District as a result of the termination of a contract based on Grau's failure to comply with E-Verify requirements evidenced herein.

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

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

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

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2023 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates

Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of The Hammocks Community Development District.

By: _____

Title: _____

Date: _____



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



Peer Review
Program

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

February 20, 2020

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,
FICPA Peer Review Committee

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

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

Fourth Order of Business

4D.

4Di.



The Hammocks
COMMUNITY DEVELOPMENT DISTRICT
Tampa, Florida

Hammocks CDD Waterway Inspection Report

Reason for Inspection:

Inspection Date: 2023-11-17

Prepared for:

David Wenck
Inframark

Prepared by:

Nick Margo, Aquatic Biologist

TABLE OF CONTENTS

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SITE ASSESSMENTS	
PONDS 1, 2, 3 _____	3
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Site: 1

Comments:

Site looks good

The site is in good condition with no noted algae and minimal nuisance, shoreline weeds.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: 2

Comments:

Treatment in progress

The spatterdock is in decay and might take another couple of weeks to completely die. No algae or nuisance, shoreline weeds were noted,



Action Required:

Routine maintenance next visit

Target:

Floating Weeds

Site: 3

Comments:

Site looks good

The spatterdock is no under control and there is a lot of open water with minimal nuisance vegetation or algae.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: 4

Comments:

Site looks good
There is little new growth in a very shallow site.

Action Required:

Routine maintenance next visit

Target:

Species non-specific



Site: 5

Comments:

Normal growth observed
Both sites are very shallow and have a lot of exposed bank. The newer side needs some herbicide for torpedograss control.

Action Required:

Routine maintenance next visit

Target:

Torpedograss



Site: 6

Comments:

Site looks good
The site has some spatterdock that could be controlled but is in overall good condition with no algae and no noted nuisance, shoreline weeds.

Action Required:

Routine maintenance next visit

Target:

Species non-specific



Site: 7

Comments:

Site looks good

The site has no nuisance, shoreline weeds or algae to note this month. The water level is still down.

Action Required:

Routine maintenance next visit

Target:

Species non-specific



Site: 8

Comments:

Requires attention

The site still has some algae and will require an algicide reapplication in an attempt for control.

Action Required:

Routine maintenance next visit

Target:

Surface algae



Site: 9

Comments:

Site looks good

The site has no algae that we saw last month and no noted nuisance, shoreline weed growth.

Action Required:

Routine maintenance next visit

Target:

Species non-specific



Management Summary

The spatterdock in site 2 is still in decay but we should get some longer term control with the product we used this time around than in the past.

Site 3 cleaned up nicely and now has a lot of open water with a strong stand of Gulf Spikerush along the perimeter.

Half of site 4 is still clear but the site is running dry. Maybe the rains this week will help the site.

Site 5 has some torpedograss growth in the new side that will require herbicide for control.

Algae was still found on site 8 and will require another algicide application for an attempt at control. However, we see a large reduction in filamentous algae on sites 7 & 9 after algicide applications this month.

Overall, things are in mostly good condition. Hopefully the ponds can pick up some water with the recent rains.

Thank You For Choosing SOLitude Lake Management.

Hammocks CDD Waterway Inspection Report

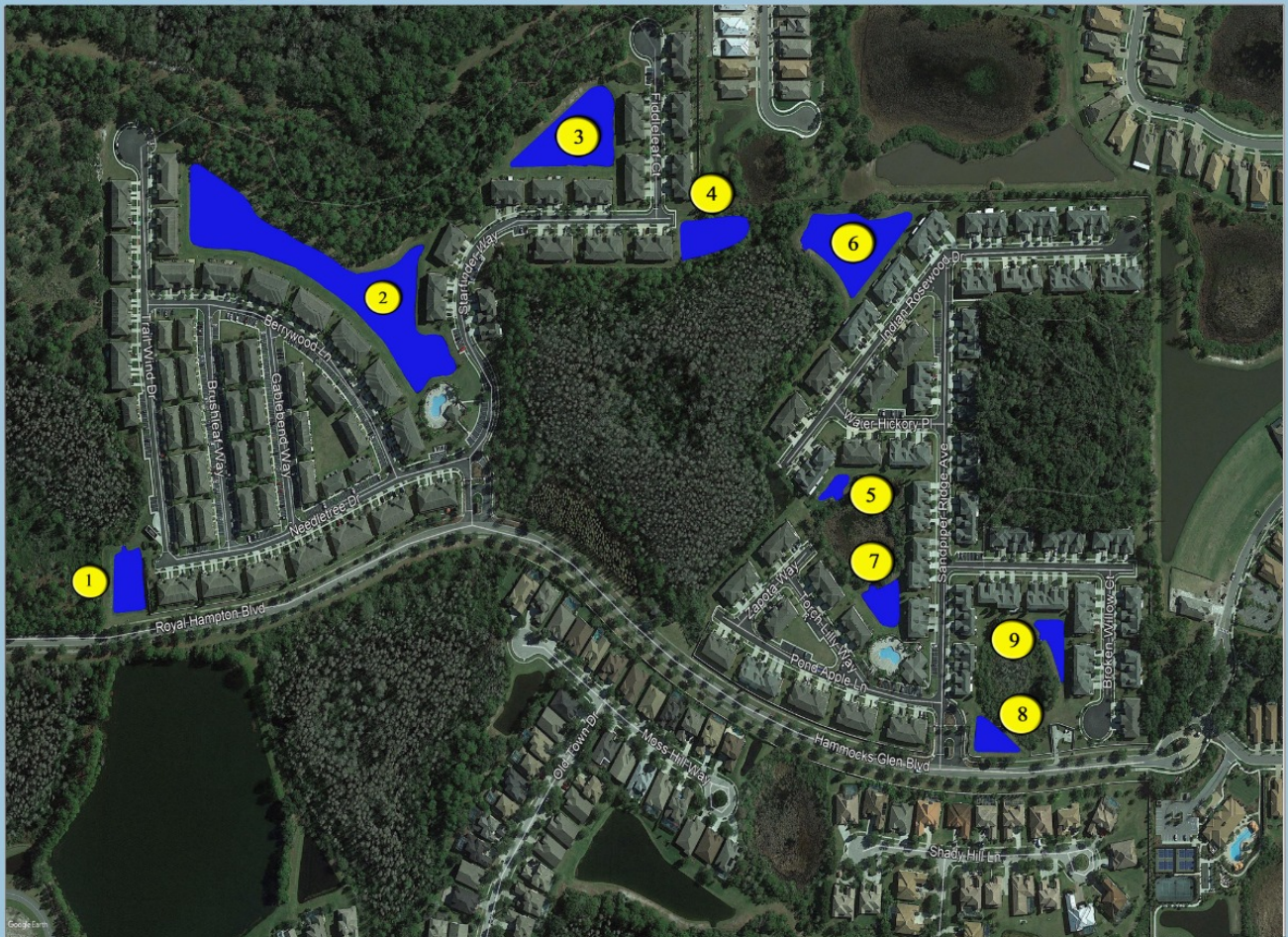
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2023-11-17

Site	Comments	Target	Action Required
1	Site looks good	Species non-specific	Routine maintenance next visit
2	Treatment in progress	Floating Weeds	Routine maintenance next visit
3	Site looks good	Species non-specific	Routine maintenance next visit
4	Site looks good	Species non-specific	Routine maintenance next visit
5	Normal growth observed	Torpedograss	Routine maintenance next visit
6	Site looks good	Species non-specific	Routine maintenance next visit
7	Site looks good	Species non-specific	Routine maintenance next visit
8	Requires attention	Surface algae	Routine maintenance next visit
9	Site looks good	Species non-specific	Routine maintenance next visit

SOLITUDE
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NPM 03/2020



Work Order
 Work Order Number 00398827
 Created Date 11/3/2023

Account Hammocks CDD
 Contact David Wenck
 Address Country Line Rd @ Hampton Creek Blvd.
 Tampa, FL 33647

Work Details

Specialist Comments to Customer Treated all ponds for grasses and algae on pond 8.
 Prepared By Austin Rogers

Work Order Assets

Asset	Status	Product Work Type
Hammocks Cdd-Lake-ALL	Inspected	

Service Parameters

Asset	Product Work Type	Specialist Comments to Customer
Hammocks Cdd-Lake-ALL	TRASH / DEBRIS COLLECTION (IN HOUSE)	
Hammocks Cdd-Lake-ALL	SHORELINE WEED CONTROL	
Hammocks Cdd-Lake-ALL	LAKE WEED CONTROL	
Hammocks Cdd-Lake-ALL	DYE APPLICATION	
Hammocks Cdd-Lake-ALL	ALGAE CONTROL	
Hammocks Cdd-Lake-ALL		