

# HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT

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*Agenda Package  
Regular Meeting*

*Tuesday  
June 16, 2026  
5:30 p.m.*

*Meeting Location:  
Hawk's Point Clubhouse  
1223 Oak Pond Street  
Ruskin, FL 33570*

*Note: The Agenda Package is a working document and thus all materials are considered **DRAFTS** prior to presentation and Board acceptance, approval, or adoption.*

# Hawk's Point Community Development District

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250 International Parkway, Suite 208  
Lake Mary, FL 32746  
321-263-0132

Board of Supervisors  
**Hawk's Point Community Development District**

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Hawk's Point Community Development District is scheduled for **Tuesday, June 16, 2026, at 5:30 p.m.** at the **Hawk's Point Clubhouse**, located at **1223 Oak Pond Street, Ruskin, FL 33570**.

An advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

Should you have any questions regarding the agenda, please contact me at (321) 263-0132 X-398 or [bjeskewich@vestapropertyservices.com](mailto:bjeskewich@vestapropertyservices.com). We look forward to seeing you at the meeting.

Sincerely,

*Barry Jeskewich*

Barry Jeskewich  
District Manager

Cc: Attorney  
Engineer  
District Records

# Hawk's Point Community Development District

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**Board of Supervisors**

Caryn Williams, Chairman  
Robert Wadsworth, Vice Chairman  
David J. Reeves, Assistant Supervisor  
Russell Wadsworth, Assistant Supervisor  
Mary Ann Korte, Assistant Supervisor

**Staff**

Barry Jeskewich, District Manager  
Whitney Sousa, District Counsel  
Tyson Waag, District Engineer

**Meeting Agenda**  
**June 16, 2026, 5:30 p.m.**

**Call-in Number:** +1 (904) 348-0776  
**Meeting ID:** 766 858 449#

- 1. **Call to Order/Roll Call**
- 2. **Pledge of Allegiance**
- 3. **Audience Comments** – *(limited to 3 minutes per individual for agenda items)*
- 4. **Vendor Reports – Questions from Board Members Only**
  - A. Extreme Cutz
    - **Consideration of Extreme Cutz Proposals** *(tabled from previous meeting)*
      - 1. #2494 – Mulch Installation, 875 bags total - \$7,437.50
      - 2. #2495 – Replacement of declining Ixora around mound - \$6,110.00
      - 3. #2496 – Meadow Glade Entrance Red Ixora Dwarf and Silver Buttonwood replacement - \$2,755.00
      - 4. #2497 – Bougainvillea Removal and Replacement - \$8,820.00
      - 5. #2498 – Beech Grove Entrance Red Ixora Dwarf replacement - \$2,460.00

[Exhibit 1](#)

B. Juniper

➤ Consideration of Proposals from Initial Irrigation Inspection

[Exhibit 2](#)

1. #402985 – Controller 1 - \$179.32
2. #402987 – Controller 4 - \$246.02
3. #402989 – Controller 6 - \$260.52
4. #402990 – Controller 1 Entrance Side Damaged Electrical Splice Boxes (trip hazard) - \$121.28
5. #402993 – Controller 1 Zones 11 and 12 cracked valve and solenoid - \$900.49
6. #402997 – Controller 6 Rain Sensor - \$362.48  
(*unknown ownership*)
7. #403023 – Pump 3 repairs - \$1,869.00
8. #403445 – Controller 5 - \$311.07
9. #403451 – Controller 5 Zones 77 and 78 valve troubleshoot - \$420.00

C. Steadfast Alliance

**5. Staff Reports – Questions from Board Members Only**

A. District Counsel

B. District Engineer

C. District Manager

- Discussion of Juniper Repairs for Pump Located at Hawks Point Pool Area – Proposal #401629 - \$15,756.40

[Exhibit 3](#)

**6. Consent Agenda**

A. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held on May 19, 2026

[Exhibit 4](#)

B. Consideration for Acceptance – The May 2026 Unaudited Financial Statements

[Exhibit 5](#)

**7. Business Items**

A. Presentation and Acceptance of the Audited Fiscal Year 2025 Financial Statements

[Exhibit 6](#)

**8. Discussion Topics**

**9. Supervisors' Requests**

**10. Audience Comments** (*limited to 3 minutes per individual for non-agenda items*)

**11. Action Items Summary**

**12. Next Meeting Quorum Check: July 21, 2026 at 5:30 p.m.**

David Reeves	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Caryn Willilams	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Russell Wadsworth	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Robert Wadsworth	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Mary Ann Korte	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO

**13. Adjournment**

# EXHIBIT 1

**EXTREME CUTZ LLC**

1607 27th St SE  
 Ruskin, FL 33570  
 8139923824  
 extremecutzllc15@yahoo.com  
 www.extremecutzlandscaping.com

**Estimate**

ADDRESS
Hawks point CDD Ruskin, Fl 33570

SHIP TO
Hawks point CDD Ruskin, Fl 33570

ESTIMATE #	DATE
2494	04/21/2026

DATE	ACTIVITY	QTY	RATE	AMOUNT
	<b>Service</b> New mulch installed at the following CDD Areas:  Larkspur Glen Ct Entrance 120 bags Meadow Glade Dr Entrance 120 bags 24th st ne & 11th ave ne 100 bags Beech Grove Pl 50 bags Redmond Brook Ln 120 bags Hawks Island Dr 165 bags Hawks Point Ct 100 bags 24th st ne 8 Palm beds along lake. 100 bags  3cu pine bark nugget bags are \$8.50 per bag installed. 875 bags needed total.	875	8.50	7,437.50

Extreme Cutz LLC  
 Convenient & Reliable Service!  
 813-992-3824

SUBTOTAL	7,437.50
TAX	0.00
<b>TOTAL</b>	<b>\$7,437.50</b>

Accepted By

Accepted Date

**EXTREME CUTZ LLC**

1607 27th St SE  
 Ruskin, FL 33570  
 8139923824  
 extremecutzllc15@yahoo.com  
 www.extremecutzlandscaping.com

**Estimate****ADDRESS**

Hawks point CDD  
 Ruskin, Fl 33570

**SHIP TO**

Hawks point CDD  
 Ruskin, Fl 33570

ESTIMATE #	DATE
2495	04/21/2026

DATE	ACTIVITY	QTY	RATE	AMOUNT
	<b>Sales</b> Replace pink Nora Grant ixora plants on each side of the mound that have declined from the cold front during winter time. We had record breaking weather this winter. Requires bulk amount to give the appearance of commercial full hedge as originally installed. 3g size	150	14.00	2,100.00
	<b>Sales</b> Replace 3 gallon Maui ixora, yellow front row half circle plant of mound.	90	14.00	1,260.00
	<b>Service</b> Labor to remove dead plants and deliver and install new plants replacements.	1	2,750.00	2,750.00

Extreme Cutz LLC  
 Convenient & Reliable Service!  
 813-992-3824

SUBTOTAL	6,110.00
TAX	0.00
<b>TOTAL</b>	<b>\$6,110.00</b>

Accepted By

Accepted Date

**EXTREME CUTZ LLC**

1607 27th St SE  
 Ruskin, FL 33570  
 8139923824  
 extremecutzllc15@yahoo.com  
 www.extremecutzlandscaping.com

**Estimate**

ADDRESS
Hawks point CDD Ruskin, Fl 33570

SHIP TO
Hawks point CDD Ruskin, Fl 33570

ESTIMATE #	DATE
2496	04/21/2026

DATE	ACTIVITY	QTY	RATE	AMOUNT
	<b>Sales</b> Meadow glade entrance  Replace all ixoras and silver buttonwood plants on entrance side that all died from frost this winter.  45 3g red ixora dwarf 45 3g silver buttonwood	90	14.00	1,260.00
	<b>Service</b> Remove dead plants and deliver and install new plants in the same location.	1	1,495.00	1,495.00

Extreme Cutz LLC  
 Convenient & Reliable Service!  
 813-992-3824

SUBTOTAL	2,755.00
TAX	0.00
<b>TOTAL</b>	<b>\$2,755.00</b>

Accepted By

Accepted Date

**EXTREME CUTZ LLC**

1607 27th St SE  
 Ruskin, FL 33570  
 8139923824  
 extremecutzllc15@yahoo.com  
 www.extremecutzlandscaping.com

**Estimate**

ADDRESS
Hawks point CDD Ruskin, Fl 33570

SHIP TO
Hawks point CDD Ruskin, Fl 33570

ESTIMATE #	DATE
2497	04/21/2026

DATE	ACTIVITY	QTY	RATE	AMOUNT
	<b>Sales</b> Bougainvillea Barbara Kurst 7g	100	36.00	3,600.00
	<b>Sales</b> Topsoil	60	7.00	420.00
	<b>Service</b> Remove approximately 100 declining our dead bougainvillea, shrubs, and replace with same 7 gallon size. 2.5 of the circles need replacement. Includes removing old plants and hauling away and installing new plants with topsoil.	1	4,800.00	4,800.00

Extreme Cutz LLC  
 Convenient & Reliable Service!  
 813-992-3824

SUBTOTAL	8,820.00
TAX	0.00
<b>TOTAL</b>	<b>\$8,820.00</b>

Accepted By

Accepted Date

**EXTREME CUTZ LLC**

1607 27th St SE  
 Ruskin, FL 33570  
 8139923824  
 extremecutzllc15@yahoo.com  
 www.extremecutzlandscaping.com

**Estimate**

ADDRESS
Hawks point CDD Ruskin, Fl 33570

SHIP TO
Hawks point CDD Ruskin, Fl 33570

ESTIMATE #	DATE
2498	04/21/2026

DATE	ACTIVITY	QTY	RATE	AMOUNT
	<b>Sales</b> 3g red ixora dwarf	65	14.00	910.00
	<b>Service</b> Remove and replace 65 3g red ixora dwarf from Beech Grove entrance side only.	1	1,550.00	1,550.00

Extreme Cutz LLC  
 Convenient & Reliable Service!  
 813-992-3824

SUBTOTAL	2,460.00
TAX	0.00
<b>TOTAL</b>	<b>\$2,460.00</b>

Accepted By

Accepted Date

# EXHIBIT 2



**Proposal**

**Proposal No.:** 402985  
**Proposed Date:** 06/09/26

PROPERTY:	FOR:
Hawks Point CDD (Inc Add #1) DPFG Accounts Payable 1223 Oak Pond Street Ruskin, FL 33570	June 2026 Wet Check Repairs - Needed Repairs Controller 1

June 2026 Wet Check Repairs - Needed Repairs Controller 1

ITEM	QTY	UOM	UNIT PRICE	EXT. PRICE	TOTAL
<b>Irrigation Install</b>					
<b>Lateral Components</b>					<b>\$179.32</b>
Irrigation Technician Labor	3.00	HR	\$45.00	\$135.00	
Cr2032 Coin Cell Battery	1.00	EA	\$10.00	\$10.00	
Hunter PRO Nozzle 10 ft. Radius Quarter Circle	1.00	EA	\$2.46	\$2.46	
Rain Bird XF Coupling 17 mm	12.00	EA	\$0.96	\$11.52	
Rain Bird XFD On-Surface Dripline 0.9 gph 12 in. Spacing, 100' Roll by LF	2.00	LF	\$1.10	\$2.20	
Maxijet Winged 1 Piece Jet Nozzle Red 180 Degree Half Circle Flat Spray	4.00	EA	\$0.75	\$3.00	
Netafim Soil Staple 6 in. (25 ct)	30.00	EA	\$0.22	\$6.60	
Fuel Surcharge	1.00	EA	\$8.54	\$8.54	
				<b>Total:</b>	<b>\$179.32</b>

Guarantee: Any alteration from these specs involving additional costs will be executed only upon written order and will become an extra charge over and above estimate.

Standard Warranty: LMP agrees to warranty irrigation, drainage and lighting for 1 year, trees and palms for 6 months, shrubs and ground cover for 3 months, and sod for 30 days. This warranty is subject to and specifically limited by the following:

Warranty is not valid on relocated material, annuals and any existing irrigation, drainage and lighting systems. Warranty is not valid on new plant material or sod installed without automatic irrigation. Warranty does not cover damage from pests or disease encountered on site, act of God, or damaged caused by others. Failure of water or power source not caused by LMP will void warranty. The above identified warranty periods commence upon the date of completion of all items included in this proposal. Standard Warranty does not modify or supersede any previously written agreement. LMP is not responsible for damage to non-located underground.

Residential Agreement: A deposit or payment in full will be required before any work will begin. Any and all balance will be due upon job completion in full, unless otherwise noted in writing. All work will be performed in a workman like manner in accordance to said proposal. Any additional work added to original proposal will require written approval, may require additional deposits and will be due on completion with any remaining balances owed.

**DUE TO THE NATURE OF MATERIAL COST VOLATILITY, WE ARE CURRENTLY HOLDING PRICING FOR THIRTY (30) DAYS FROM PROPOSAL DATE**

\_\_\_\_\_  
**Signature (Owner/Property Manager)** \_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Printed Name (Owner/Property Manager)**

\_\_\_\_\_  
**Signature - Representative** \_\_\_\_\_  
**Date**



**Proposal**

**Proposal No.:** 402987  
**Proposed Date:** 06/09/26

PROPERTY:	FOR:
Hawks Point CDD (Inc Add #1) DPFG Accounts Payable 1223 Oak Pond Street Ruskin, FL 33570	June 2026 Wet Check Repairs - Needed Repairs Controller 4

June 2026 Wet Check Repairs - Needed Repairs Controller 4

ITEM	QTY	UOM	UNIT PRICE	EXT. PRICE	TOTAL
<b>Irrigation Install</b>					
<b>Lateral Components</b>					<b>\$246.02</b>
Irrigation Technician Labor	2.00	HR	\$45.00	\$90.00	
Hunter Pro-Spray 12 in. Pop Up with Side Inlet	4.00	EA	\$26.15	\$104.60	
Hunter PRO Nozzle 10 ft. Radius Half Circle 10 ft 180 Degree	11.00	EA	\$2.46	\$27.06	
Rain Bird XF Coupling 17 mm	4.00	EA	\$0.96	\$3.84	
Rain Bird XFD On-Surface Dripline 0.9 gph 12 in. Spacing, 100' Roll by LF	4.00	LF	\$1.10	\$4.40	
Netafim Soil Staple 6 in. (25 ct)	20.00	EA	\$0.22	\$4.40	
Fuel Surcharge	1.00	EA	\$11.72	\$11.72	
				<b>Total:</b>	<b>\$246.02</b>





**Proposal**

**Proposal No.:** 402989  
**Proposed Date:** 06/05/26

PROPERTY:	FOR:
Hawks Point CDD (Inc Add #1) DPFG Accounts Payable 1223 Oak Pond Street Ruskin, FL 33570	June 2026 Wet Check Repairs - Needed Repairs Controller 6

June 2026 Wet Check Repairs - Needed Repairs Controller 6

ITEM	QTY	UOM	TOTAL
<b>Irrigation Install</b>			
<b>Lateral Components</b>			<b>\$260.52</b>
Irrigation Technician Labor	4.00	HR	
Hunter PRO Nozzle 10 ft. Radius Half Circle 10 ft 180 Degree	3.00	EA	
Rain Bird XF Coupling 17 mm	1.00	EA	
Sch 40 PVC Female Adapter 1/2 in. Socket x FIPT	9.00	EA	
Sch 40 PVC Male Adapter 1/2 in. MIPT x Socket	9.00	EA	
PVC Pipe 1/2 in. x 20 ft. Schedule 40 Bell End (Sold per ft.)	27.00	FT	
<b>Total:</b>			<b>\$260.52</b>

Guarantee: Any alteration from these specs involving additional costs will be executed only upon written order and will become an extra charge over and above estimate.

Standard Warranty: Juniper agrees to warranty irrigation, drainage and lighting for 1 year, trees and palms for 6 months, shrubs and ground cover for 3 months, and sod for 30 days. This warranty is subject to and specifically limited by the following:

Warranty is not valid on relocated material, annuals and any existing irrigation, drainage and lighting systems. Warranty is not valid on new plant material or sod installed without automatic irrigation. Warranty does not cover damage from pests or disease encountered on site, act of God, or damaged caused by others. Failure of water or power source not caused by Juniper will void warranty. The above identified warranty periods commence upon the date of completion of all items included in this proposal. Standard Warranty does not modify or supersede any previously written agreement. Juniper is not responsible for damage to non-located underground.

Residential Agreement: A deposit or payment in full will be required before any work will begin. Any and all balance will be due upon job completion in full, unless otherwise noted in writing. All work will be performed in a workman like manner in accordance to said proposal. Any additional work added to original proposal will require written approval, may require additional deposits and will be due on completion with any remaining balances owed.

**DUE TO THE NATURE OF MATERIAL COST VOLATILITY, WE ARE CURRENTLY HOLDING PRICING FOR THIRTY (30) DAYS FROM PROPOSAL DATE**

\_\_\_\_\_  
**Signature (Owner/Property Manager)** \_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Printed Name (Owner/Property Manager)**

\_\_\_\_\_  
**Signature - Representative** \_\_\_\_\_  
**Date**



**Proposal**

**Proposal No.:** 402990  
**Proposed Date:** 06/05/26

PROPERTY:	FOR:
Hawks Point CDD (Inc Add #1) DPFG Accounts Payable 1223 Oak Pond Street Ruskin, FL 33570	Needed Irrigation Repairs - Controller 1 Entrance Side Damaged Electrical Splice Boxes

Proposal for needed irrigation repairs by Controller 1 entrance side - Need to replace damaged electrical splice boxes. Not irrigation related, but trip hazard.

ITEM	QTY	UOM	TOTAL
<b>Irrigation Renovation</b>			
<b>Lateral Components</b>			\$115.50
Irrigation Tech Labor	1.00	HR	
NDS Standard Valve Box Round 10 in. Black Box/Green Lid Overlapping ICV - 111BC	2.00	EA	
<b>Fuel Surcharge 5%</b>			\$5.78
Fuel Surcharge	115.50	EA	
<b>Total:</b>			<b>\$121.28</b>

Guarantee: Any alteration from these specs involving additional costs will be executed only upon written order and will become an extra charge over and above estimate.

Standard Warranty: Juniper agrees to warranty irrigation, drainage and lighting for 1 year, trees and palms for 6 months, shrubs and ground cover for 3 months, and sod for 30 days. This warranty is subject to and specifically limited by the following:

Warranty is not valid on relocated material, annuals and any existing irrigation, drainage and lighting systems. Warranty is not valid on new plant material or sod installed without automatic irrigation. Warranty does not cover damage from pests or disease encountered on site, act of God, or damaged caused by others. Failure of water or power source not caused by Juniper will void warranty. The above identified warranty periods commence upon the date of completion of all items included in this proposal. Standard Warranty does not modify or supersede any previously written agreement. Juniper is not responsible for damage to non-located underground.

Residential Agreement: A deposit or payment in full will be required before any work will begin. Any and all balance will be due upon job completion in full, unless otherwise noted in writing. All work will be performed in a workman like manner in accordance to said proposal. Any additional work added to original proposal will require written approval, may require additional deposits and will be due on completion with any remaining balances owed.

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\_\_\_\_\_  
**Signature (Owner/Property Manager)** \_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Printed Name (Owner/Property Manager)**

\_\_\_\_\_  
**Signature - Representative** \_\_\_\_\_  
**Date**



**Proposal**

**Proposal No.:** 402993  
**Proposed Date:** 06/05/26

PROPERTY:	FOR:
Hawks Point CDD (Inc Add #1) DPFG Accounts Payable 1223 Oak Pond Street Ruskin, FL 33570	Needed Irrigation Repairs - Controller 1 Zones 11 & 12 Cracked Valve

Proposal for needed irrigation repairs by Controller 1 Zones 11 & 12 behind lift station on 19th Ave NE - Need to replace cracked 2" valve on zone 11 and replace solenoid on zone 12.

ITEM	QTY	UOM	TOTAL
<b>Irrigation Renovation</b>			
<b>Lateral Components</b>			\$857.61
Irrigation Tech Labor	4.00	HR	
Rain Bird Diaphragm Assembly and Bonnet Assembly for 200PESB Valve 2 in.	1.00	EA	
NDS Pro-Span Expansion Repair Coupling PVC Socket x Spigot 2 in. SLIP FIX	1.00	EA	
Sch 40 PVC Male Adapter 2 in. MIPT x Socket	2.00	EA	
HUNTER 24V SOLENOID ASSY 606800	1.00	EA	
Pro-Trade Irrigation/Lighting Wire Connector Blue/Blue 20 Pack (PER PIECE)	4.00	EA	
<b>Fuel Surcharge 5%</b>			\$42.88
Fuel Surcharge	857.61	EA	
<b>Total:</b>			<b>\$900.49</b>

Guarantee: Any alteration from these specs involving additional costs will be executed only upon written order and will become an extra charge over and above estimate.

Standard Warranty: Juniper agrees to warranty irrigation, drainage and lighting for 1 year, trees and palms for 6 months, shrubs and ground cover for 3 months, and sod for 30 days. This warranty is subject to and specifically limited by the following:

Warranty is not valid on relocated material, annuals and any existing irrigation, drainage and lighting systems. Warranty is not valid on new plant material or sod installed without automatic irrigation. Warranty does not cover damage from pests or disease encountered on site, act of God, or damage caused by others. Failure of water or power source not caused by Juniper will void warranty. The above identified warranty periods commence upon the date of completion of all items included in this proposal. Standard Warranty does not modify or supersede any previously written agreement. Juniper is not responsible for damage to non-located underground.

Residential Agreement: A deposit or payment in full will be required before any work will begin. Any and all balance will be due upon job completion in full, unless otherwise noted in writing. All work will be performed in a workman like manner in accordance to said proposal. Any additional work added to original proposal will require written approval, may require additional deposits and will be due on completion with any remaining balances owed.

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\_\_\_\_\_  
**Signature (Owner/Property Manager)** \_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Printed Name (Owner/Property Manager)**

\_\_\_\_\_  
**Signature - Representative** \_\_\_\_\_  
**Date**



**Proposal**

**Proposal No.:** 402997  
**Proposed Date:** 06/05/26

PROPERTY:	FOR:
Hawks Point West HOA Sean Noonan 1708 Harbor St Ruskin, FL 33570	Needed Irrigation Repairs - Controller 6 Faulty Rain Sensor

Proposal for needed irrigation repairs by Controller 6 - Need to replace faulty rain sensor.

ITEM	QTY	UOM	TOTAL
<b>Irrigation Renovation</b>			
<b>Lateral Components</b>			\$345.22
Irrigation Tech Labor	1.00	HR	
Rain Bird Rain/Freeze Sensor Wireless w/Controller Interface	1.00	EA	
<b>Fuel Surcharge 5%</b>			\$17.26
Fuel Surcharge	345.22	EA	
<b>Total:</b>			<b>\$362.48</b>

Guarantee: Any alteration from these specs involving additional costs will be executed only upon written order and will become an extra charge over and above estimate.

Standard Warranty: Juniper agrees to warranty irrigation, drainage and lighting for 1 year, trees and palms for 6 months, shrubs and ground cover for 3 months, and sod for 30 days. This warranty is subject to and specifically limited by the following:

Warranty is not valid on relocated material, annuals and any existing irrigation, drainage and lighting systems. Warranty is not valid on new plant material or sod installed without automatic irrigation. Warranty does not cover damage from pests or disease encountered on site, act of God, or damaged caused by others. Failure of water or power source not caused by Juniper will void warranty. The above identified warranty periods commence upon the date of completion of all items included in this proposal. Standard Warranty does not modify or supersede any previously written agreement. Juniper is not responsible for damage to non-located underground.

Residential Agreement: A deposit or payment in full will be required before any work will begin. Any and all balance will be due upon job completion in full, unless otherwise noted in writing. All work will be performed in a workman like manner in accordance to said proposal. Any additional work added to original proposal will require written approval, may require additional deposits and will be due on completion with any remaining balances owed.

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\_\_\_\_\_  
**Signature (Owner/Property Manager)** \_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Printed Name (Owner/Property Manager)**

\_\_\_\_\_  
**Signature - Representative** \_\_\_\_\_  
**Date**



**Proposal**

**Proposal No.:** 403023  
**Proposed Date:** 06/08/26

PROPERTY:	FOR:
Hawks Point CDD (Inc Add #1) DPFG Accounts Payable 1223 Oak Pond Street Ruskin, FL 33570	Pump #3: Meadow Glade

This proposal is for the repairs needed to Pump #3 at 11th & Meadow Glade.

ITEM	QTY	UOM	TOTAL
<b>Irrigation Renovation</b>			
<b>Pump Repair</b>			\$1,869.00
Square D-40/60 HD Pr Switch	1.00	EA	
5HP Deluxe 230v 1PH	1.00	EA	
Misc Fittings	1.00	EA	
Installation	1.00	HR	
<b>Total:</b>			<b>\$1,869.00</b>

LMP Guarantee: Any alteration from these specs involving additional costs will be executed only upon written order and will become an extra charge over and above estimate.

Standard Warranty: Lagrees to warranty irrigation, drainage and lighting for 1 year, trees and palms for 6 months, shrubs and ground cover for 3 months, and sod for 30 days. This warranty is subject to and specifically limited by the following:

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**DUE TO THE NATURE OF MATERIAL COST VOLATILITY, WE ARE CURRENTLY HOLDING PRICING FOR THIRTY (30) DAYS FROM PROPOSAL DATE**

\_\_\_\_\_  
**Signature (Owner/Property Manager)**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Printed Name (Owner/Property Manager)**

\_\_\_\_\_  
**Signature - Representative**

\_\_\_\_\_  
**Date**



## Proposal

**Proposal No.:** 403445

**Proposed Date:** 06/09/26

PROPERTY:	FOR:
Hawks Point CDD (Inc Add #1) DPFG Accounts Payable 1223 Oak Pond Street Ruskin, FL 33570	June 2026 Wet Check Repairs - Needed Repairs Controller 5

June 2026 Wet Check Repairs - Needed Repairs Controller 5

ITEM	QTY	UOM	TOTAL
<b>Irrigation Install</b>			
<b>Lateral Components</b>			\$311.07
Hunter PGP Ultra Adjustable Rotor 4 in. Riser with 3.0 Nozzle - PGP0430	1.00	EA	
Hunter Pro-Spray 6 in. Pop Up with Side Inlet	1.00	EA	
Hunter MP Rotator MP2000 Nozzle 13 ft. - 21 ft. Radius 90 Degree - 210 Degree	2.00	EA	
Hunter PRO Nozzle 10 ft. Radius Half Circle 10 ft 180 Degree	11.00	EA	
Sch 40 PVC 90 Degree Elbow 1/2 in. Socket x FIPT	4.00	EA	
Rusco Poly Nipple 1/2 in. x Close MIPT	4.00	EA	
Rain Bird XF Coupling 17 mm	1.00	EA	
KF Black IPS Flex Pipe PVC 1/2 in. x 100 ft. (Sold per ft.)	6.00	EA	
Irrigation Technician Labor	4.00	HR	
<b>Total:</b>			<b>\$311.07</b>

Guarantee: Any alteration from these specs involving additional costs will be executed only upon written order and will become an extra charge over and above estimate.

Standard Warranty: Juniper agrees to warranty irrigation, drainage and lighting for 1 year, trees and palms for 6 months, shrubs and ground cover for 3 months, and sod for 30 days. This warranty is subject to and specifically limited by the following:

Warranty is not valid on relocated material, annuals and any existing irrigation, drainage and lighting systems. Warranty is not valid on new plant material or sod installed without automatic irrigation. Warranty does not cover damage from pests or disease encountered on site, act of God, or damaged caused by others. Failure of water or power source not caused by Juniper will void warranty. The above identified warranty periods commence upon the date of completion of all items included in this proposal. Standard Warranty does not modify or supersede any previously written agreement. Juniper is not responsible for damage to non-located underground.

Residential Agreement: A deposit or payment in full will be required before any work will begin. Any and all balance will be due upon job completion in full, unless otherwise noted in writing. All work will be performed in a workman like manner in accordance to said proposal. Any additional work added to original proposal will require written approval, may require additional deposits and will be due on completion with any remaining balances owed.

**DUE TO THE NATURE OF MATERIAL COST VOLATILITY, WE ARE CURRENTLY HOLDING PRICING FOR THIRTY (30) DAYS FROM PROPOSAL DATE**

\_\_\_\_\_  
**Signature (Owner/Property Manager)** \_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Printed Name (Owner/Property Manager)**

\_\_\_\_\_  
**Signature - Representative** \_\_\_\_\_  
**Date**



**Proposal**

**Proposal No.:** 403451  
**Proposed Date:** 06/09/26

PROPERTY:	FOR:
Hawks Point CDD (Inc Add #1) DPFG Accounts Payable 1223 Oak Pond Street Ruskin, FL 33570	Needed Irrigation Repairs - Controller 5 Zones 77 & 78 Troubleshoot Valves

Proposal for needed irrigation repairs by Controller 5 Zones 77 and 78. Plant material along 19th Ave NE - Need to troubleshoot non operational valves.

ITEM	QTY	UOM	TOTAL
<b>Irrigation Renovation</b>			
<b>Control Components</b>			\$400.00
Irrigation Diagnostic Labor	2.00	HR	
<b>Fuel Surcharge 5%</b>			\$20.00
Fuel Surcharge	400.00	EA	
<b>Total:</b>			<b>\$420.00</b>

Guarantee: Any alteration from these specs involving additional costs will be executed only upon written order and will become an extra charge over and above estimate.

Standard Warranty: Juniper agrees to warranty irrigation, drainage and lighting for 1 year, trees and palms for 6 months, shrubs and ground cover for 3 months, and sod for 30 days. This warranty is subject to and specifically limited by the following:

Warranty is not valid on relocated material, annuals and any existing irrigation, drainage and lighting systems. Warranty is not valid on new plant material or sod installed without automatic irrigation. Warranty does not cover damage from pests or disease encountered on site, act of God, or damaged caused by others. Failure of water or power source not caused by Juniper will void warranty. The above identified warranty periods commence upon the date of completion of all items included in this proposal. Standard Warranty does not modify or supersede any previously written agreement. Juniper is not responsible for damage to non-located underground.

Residential Agreement: A deposit or payment in full will be required before any work will begin. Any and all balance will be due upon job completion in full, unless otherwise noted in writing. All work will be performed in a workman like manner in accordance to said proposal. Any additional work added to original proposal will require written approval, may require additional deposits and will be due on completion with any remaining balances owed.

**DUE TO THE NATURE OF MATERIAL COST VOLATILITY, WE ARE CURRENTLY HOLDING PRICING FOR THIRTY (30) DAYS FROM PROPOSAL DATE**

\_\_\_\_\_  
**Signature (Owner/Property Manager)** \_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Printed Name (Owner/Property Manager)**

\_\_\_\_\_  
**Signature - Representative** \_\_\_\_\_  
**Date**

# EXHIBIT 3



**Proposal**

**Proposal No.:** 401629  
**Proposed Date:** 05/27/26

PROPERTY:	FOR:
Hawks Point HOA - Maintenance Sean Noonan 1223 Oak Pond Street Ruskin, FL 33570	Necessary repairs for pump located at Hawks Point Pool Area

5 HP CU3315P VFD - 5 HP Grundfos CU3315P Smartflo 50 VFD, 230V 1PH in / 3PH out

5 HP 77S50-10 SS - 5 HP Grundfos 77S5010 SS Submersible Pump

5 HP 208v230v 3PH - 5 HP Grundfos 208v230v 3PH Submersible Motor

Misc Fittings 1

2 Galv Drop Pipe - 2" Galvanized TNC

10- 3 DJ Wire - 10-3 W/G DJ Submersible Pump Wire W/ Ground (Per Ft)

4"x 4"x 8' Concrete Posts - 4"x 4"x 8' Reinforced Concrete Post to

Mount Controls

ITEM	QTY	UOM	TOTAL
------	-----	-----	-------

**Necessary repairs for pump located at Hawks Point Pool Area**

**Lateral Components**

\$15,756.40

Irrigation Tech Labor	0.00	HR
Pump Repairs	1.00	EA

**Total: \$15,756.40**

Guarantee: Any alteration from these specs involving additional costs will be executed only upon written order and will become an extra charge over and above estimate.

Standard Warranty: Juniper agrees to warranty irrigation, drainage and lighting for 1 year, trees and palms for 6 months, shrubs and ground cover for 3 months, and sod for 30 days. This warranty is subject to and specifically limited by the following:

Warranty is not valid on relocated material, annuals and any existing irrigation, drainage and lighting systems. Warranty in not valid on new plant material or sod installed without automatic irrigation. Warranty does not cover damage from pests or disease encountered on site, act of God, or damaged caused by others. Failure of water or power source not caused by Juniper will void warranty. The above identified warranty periods commence upon the date of completion of all items included in this proposal. Standard Warranty does not modify or supersede any previously written agreement. Juniper is not responsible for damage to non-located underground.

Residential Agreement: A deposit or payment in full will be required before any work will begin. Any and all balance will be due upon job completion in full, unless otherwise noted in writing. All work will be performed in a workman like manner in accordance to said proposal. Any additional work added to original proposal will require written approval, may require additional deposits and will be due on completion with any remaining balances owed.

**DUE TO THE NATURE OF MATERIAL COST VOLATILITY, WE ARE CURRENTLY HOLDING PRICING FOR THIRTY (30) DAYS FROM PROPOSAL DATE**

\_\_\_\_\_  
**Signature (Owner/Property Manager)**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Printed Name (Owner/Property Manager)**

\_\_\_\_\_  
**Signature - Representative**

\_\_\_\_\_  
**Date**

# EXHIBIT 4

1 **MINUTES OF MEETING**

2 **HAWKS POINT**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the Hawks Point Community Development  
5 District, was held on Tuesday, May 19, 2026 at 5:30 p.m., at the Hawks Point Clubhouse, 1123 Oak Pond  
6 Street, Ruskin, FL 33570.

7 **FIRST ORDER OF BUSINESS – Roll Call**

8 Mr. Jeskewich called the meeting to order and conducted roll call.

9 Present and constituting a quorum were:

10 Caryn Williams	Board Supervisor, Chairwoman
11 Robert Wadsworth	Board Supervisor, Vice Chairman
12 Mary Ann Korte	Board Supervisor, Assistant Secretary
13 Russell Wadsworth	Board Supervisor, Assistant Secretary
14 David Reeves	Board Supervisor, Assistant Secretary

15 Also present were:

16 Barry Jeskewich	District Manager, Vesta District Services
17 Whitney Sousa <i>(via phone)</i>	District Counsel, Straley Robin Vericker
18 David Manfrin	Juniper
19 Brian Papi	Extreme Cutz
20 Mason Debaets	Steadfast Alliance
21 Jonah Ballenger <i>(joined in progress)</i>	Ballenger

22 *The following is a summary of the discussions and actions taken at the May 19, 2026 Hawks Point CDD*  
23 *Board of Supervisors Regular Meeting.*

24 **SECOND ORDER OF BUSINESS – Audience Comments – (limited to 3 minutes per individual on**  
25 *agenda items only)*

26 There being none, the next item followed.

27 **THIRD ORDER OF BUSINESS – Staff Reports**

28 A. District Counsel

29 Ms. Sousa introduced herself to the Board and stated that she would be serving as counsel for the  
30 Hawk’s Point Community Development District moving forward. The Board requested for Counsel  
31 to continue to attend meetings via phone.

32 B. District Engineer

33 The District Engineer was not present.

34 C. District Manager

35 ➤ Exhibit 1: Presentation of Registered Elector Count – 1712 *(as of april 15)*

36 **FOURTH ORDER OF BUSINESS – Landscape & Pond Maintenance Reports**

37 A. Extreme Cutz Report

38 Mr. Papi presented the report, noting that they were still waiting on the rains to begin for the season,  
39 and recommending that dwarf ixora and silver buttonwood plant material that had been killed in  
40 the January and February freezes be removed to get bed appearances in a cleaner state regardless  
41 of whether or not the Board chose to move forward with replacement as well.

42           ➤ Exhibit 2: Consideration of Extreme Cutz Proposals

43           Mr. Papi stated that the proposals were included together in one document but could be  
44           itemized and broken out individually. Comments were heard expressing concerns about  
45           replacement plants being installed right before harsh summer heat conditions and whether  
46           this would impact survivability. All Extreme Cutz proposals were tabled to the next  
47           meeting, with Mr. Jeskewich noting that they wished to wait on ensuring that irrigation  
48           was up and running and that weather conditions were less dry by then.

- 49                     1. #2494 – Mulch Installation, 875 bags total - \$7,437.50  
50                     2. #2495 – Replacement of declining Ixora around mound - \$6,110.00  
51                     3. #2496 – Meadow Glad Entrance Red Ixora Dwarf and Silver Buttonwood  
52                     replacement - \$2,755.00  
53                     4. #2497 – Bougainvillea Removal and Replacement - \$8,820.00  
54                     5. #2498 – Beech Grove Entrance Red Ixora Dwarf replacement - \$2,460.00

55           B. Landscape Summary – Juniper

56           Mr. Manfrin presented the summary, noting that crews were using the extra time before the rains  
57           for detailing and pond perimeter work.

58           C. Exhibit 3: Aquatics Inspection Report – Steadfast

59           ➤ Exhibit 4: Aquatic Maintenance Proposal - \$19,056.00

60           Mr. Jeskewich commented that the proposed FY 2027 budget accounted for a price  
61           increase from Steadfast so this quoted amount would be covered.

62           On a MOTION by Ms. Williams, SECONDED by Ms. Korte, WITH ALL IN FAVOR, the Board approved  
63           the Steadfast annual Aquatic Maintenance proposal, in the amount of \$19,056.00, for the Hawks Point  
64           Community Development District.

65           D. Ballenger Landcare

66           ➤ Exhibit 5: Consideration of Irrigation Controller #5 Replacement Proposal - \$6,305.10

67           The Board commented against approving proposals from Ballenger and discussed recent  
68           and ongoing issues with service and communications. Discussion ensued with Mr. Manfrin  
69           regarding turf and landscape stress conditions and the start date for Juniper to take on  
70           irrigation maintenance. Mr. Manfrin noted that the crew schedules were booked up and  
71           that inspections or extra work outside of standard contract needs would not be able to  
72           proceed until the start date of June 1.

73           On a MOTION by Mr. Robert Wadsworth, SECONDED by Ms. Korte, WITH ALL IN FAVOR, the Board  
74           approved authorizing the Chair to execute immediate repairs at the start date of Juniper's irrigation  
75           maintenance contract, in an amount not to exceed \$7,000.00, for the Hawks Point Community Development  
76           District.

77           **FIFTH ORDER OF BUSINESS – Consent Agenda**

78           A. Exhibit 6: Consideration and Approval of Minutes of the April 21, 2026 Regular Meeting

79           B. Exhibit 7: Consideration and Acceptance of the Unaudited April 2026 Financial Statements

80 On a MOTION by Ms. Williams, SECONDED by Mr. Russell Wadsworth, WITH ALL IN FAVOR, the  
81 Board approved all items of the Consent Agenda, for the Hawks Point Community Development District.

82 **SIXTH ORDER OF BUSINESS – Business Matters**

83 A. Exhibit 8: Presentation and Approval of DMHB Audit Engagement Letter

84 On a MOTION by Ms. Williams, SECONDED by Mr. Robert Wadsworth, WITH ALL IN FAVOR, the  
85 Board approved the DMHB audit services engagement letter, for the Hawks Point Community  
86 Development District.

87 B. Exhibit 9: Presentation of Proposed FY 2026-2027 Budget

88 Mr. Jeskewich noted that the budget had been tweaked extensively to allow for assessments to  
89 remain flat. Ms. Williams thanked Mr. Jeskewich and the financial team.

90 C. Exhibit 10: Consideration & Adoption of **Resolution 2026-02**, Approving Proposed Budget and  
91 Setting a Public Hearing

92 On a MOTION by Ms. Williams, SECONDED by Mr. Russell Wadsworth, WITH ALL IN FAVOR, the  
93 Board adopted **Resolution 2026-02**, Approving Proposed Budget and Setting a Public Hearing for August  
94 18 at 5:30 p.m., for the Hawks Point Community Development District.

95 **SEVENTH ORDER OF BUSINESS – Supervisors Requests**

96 Ms. Williams requested assistance for picking up vendor signs on property.

97 **EIGHTH ORDER OF BUSINESS – Audience Comments – New Business – (limited to 3 minutes per  
98 individual for non-agenda items)**

99 An audience member asked about the declining plant species mentioned earlier in the meeting,  
100 which were clarified as dwarf ixora and silver buttonwood.

101 **NINTH ORDER OF BUSINESS – Quorum Check Next Meeting –June 16, 2026, 5:30 PM at the Hawks  
102 Point Clubhouse**

103 Ms. Williams, Mr. Robert Wadsworth, Mr. Russell Wadsworth, and Ms. Korte stated that they  
104 would be able to attend the next meeting in person, which would constitute a quorum. Mr. Reeves  
105 stated that he would not be able to attend in person, but may be able to attend via phone.

106 **TENTH ORDER OF BUSINESS – Adjournment**

107 Mr. Jeskewich asked for final questions, comments, or corrections before requesting a motion to  
108 adjourn the meeting. There being none, Ms. Williams made a motion to adjourn the meeting.

109 On a MOTION by Ms. Williams, SECONDED by Ms. Korte, WITH ALL IN FAVOR, the Board adjourned  
110 the meeting at 6:43 p.m. for the Hawks Point Community Development District.

111 *\*Each person who decides to appeal any decision made by the Board with respect to any matter considered  
112 at the meeting is advised that person may need to ensure that a verbatim record of the proceedings is made,  
113 including the testimony and evidence upon which such appeal is to be based.*

114 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed  
115 meeting held on \_\_\_\_\_.**

116

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**Signature**

---

**Signature**

---

**Printed Name**

---

**Printed Name**

117 **Title:**    **Secretary**    **Assistant Secretary**

**Title:**    **Chairman**    **Vice Chairman**

# EXHIBIT 5

*Hawks Point  
Community Development District*

*Financial Statements  
(Unaudited)*

*May 31, 2026*



**Hawks Point CDD**  
**Balance Sheet**  
**May 31, 2026**

	<b>General Fund</b>	<b>Capital Reserve Fund</b>	<b>Debt Service 2017</b>	<b>TOTAL</b>
<b>1 ASSETS</b>				
2 Operating Account	\$ 151,708	\$ -	\$ -	\$ 151,708
3 Money Market Account	912,109	-	-	912,109
4 Trust Accounts:				-
5 Revenue Fund	-	-	271,320	271,320
6 Interest Fund	-	-	108,063	108,063
7 Principal Fund	-	-	-	-
8 Sinking Fund	-	-	140,001	140,001
9 Prepayment Fund	-	-	-	-
10 Reserve Fund	-	-	310,861	310,861
11 Accounts Receivable	-	-	-	-
12 Assessments Receivable	562	27	587	1,175
13 Due From GF	-	76,872	8,290	85,163
14 Undeposited Funds	-	-	-	-
15 Prepaid Items	1,535	-	-	1,535
16 Deposits	282	-	-	282
<b>17 TOTAL ASSETS</b>	<b>\$ 1,066,195</b>	<b>\$ 76,899</b>	<b>\$ 839,123</b>	<b>\$ 1,982,217</b>
<b>18 LIABILITIES</b>				
19 Accounts Payable	\$ 727	\$ -	\$ -	\$ 727
20 Accrued Wages Payable	-	-	-	-
21 Accrued Interest Payable DS 2017	-	-	-	-
22 Deferred Revenue	562	27	587	1,175
23 Due To Other Funds	85,163	-	-	85,163
<b>24 TOTAL LIABILITIES</b>	<b>86,452</b>	<b>27</b>	<b>587</b>	<b>87,065</b>
<b>25 FUND BALANCE</b>				
26 Nonspendable				
27 Prepaid & Deposits	1,817	-	-	1,817
28 Capital Reserves	115,300	-	-	115,300
29 Operating Capital	84,281	-	-	84,281
30 Unassigned	778,346	76,872	838,536	1,693,754
<b>31 TOTAL FUND BALANCE</b>	<b>979,743</b>	<b>76,872</b>	<b>838,536</b>	<b>1,895,151</b>
<b>32 TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 1,066,195</b>	<b>\$ 76,899</b>	<b>\$ 839,123</b>	<b>\$ 1,982,217</b>

## Hawks Point CDD

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For the period from October 1, 2025 to May 31, 2026

	FY 2026 Adopted Budget	FY 2026 Month of May	FY 2026 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
<b>1 REVENUES</b>					
2 Assessments On Roll (Net)	\$ 504,086	\$ 1,101	\$ 503,524	\$ (562)	100%
3 Fund Balance Forward	-	-	-	-	
4 Interest Revenue	-	2,509	25,567	25,567	
5 Miscellaneous Revenue	-	380	380	380	
6 Electricity Cost Share with the HOA	1,600	-	-	(1,600)	0%
<b>7 TOTAL REVENUES</b>	<b>\$ 505,686</b>	<b>\$ 3,991</b>	<b>\$ 529,471</b>	<b>\$ 23,785</b>	<b>105%</b>
<b>8 EXPENDITURES</b>					
<b>9 GENERAL ADMINISTRATIVE</b>					
10 Board of Supervisors	\$ 12,000	\$ 2,000	\$ 6,800	\$ (5,200)	57%
11 Payroll Taxes	918	153	520	(398)	57%
12 Payroll Service Fee	625	100	350	(275)	56%
13 Management Consulting Services	45,644	3,804	30,429	(15,214)	67%
14 General Administrative	4,968	414	2,898	(2,070)	58%
15 Miscellaneous	500	-	4	(496)	1%
16 Auditing	3,600	-	-	(3,600)	0%
17 Mass Mailing	1,250	-	19	(1,231)	1%
18 Regulatory and Permit Fees	175	-	175	-	100%
19 Legal Advertisements	1,500	85	85	(1,415)	6%
20 Engineering Services	7,000	-	4,200	(2,800)	60%
21 Legal Services	24,000	1,012	6,289	(17,711)	26%
22 Website Administration	1,650	42	1,848	198	112%
23 Reserve Study	5,000	-	-	(5,000)	0%
<b>24 TOTAL GENERAL ADMINISTRATIVE</b>	<b>108,830</b>	<b>7,610</b>	<b>53,618</b>	<b>(55,212)</b>	<b>49%</b>
<b>25 INSURANCE</b>					
26 Insurance (Liability, Property & Casualty)	10,264	-	9,649	(615)	94%
<b>27 TOTAL INSURANCE</b>	<b>10,264</b>	<b>-</b>	<b>9,649</b>	<b>(615)</b>	<b>94%</b>
<b>28 DEBT SERVICE ADMINISTRATION</b>					
29 Dissemination Agent	1,035	-	1,035	-	100%
30 Trustee Fees	3,500	-	-	(3,500)	0%
31 Trust Fund Accounting	1,553	129	1,035	(517)	67%
32 Arbitrage	650	-	650	-	100%
33 Assessment Administration	5,175	431	3,864	(1,311)	75%
<b>34 TOTAL DEBT SERVICE ADMINISTRATION</b>	<b>11,913</b>	<b>561</b>	<b>6,584</b>	<b>(5,328)</b>	<b>55%</b>
<b>35 UTILITIES</b>					
36 Electricity-Irrigation	2,500	131	1,162	(1,338)	46%
<b>37 TOTAL UTILITIES</b>	<b>2,500</b>	<b>131</b>	<b>1,162</b>	<b>(1,338)</b>	<b>46%</b>
<b>38 FIELD OPERATIONS</b>					
39 Irrigation Inspections & Maintenance	35,000	1,154	11,192	(23,808)	32%
40 Pond Monitoring & Maintenance	19,080	1,535	14,378	(4,702)	75%
41 Stormwater Maint. & Pond Plantings	5,000	-	-	(5,000)	0%
42 Wetland Monitoring	4,000	-	-	(4,000)	0%
43 Landscape Maintenance	209,000	17,241	128,371	(80,629)	61%
44 Landscaping Replenishment	56,515	-	1,093	(55,422)	2%
45 Tree Trimming	16,800	-	8,393	(8,408)	50%
46 Streetlights	2,000	-	-	(2,000)	0%
47 Privacy Wall Maintenance	11,000	-	-	(11,000)	0%
48 Miscellaneous Field Expense	13,785	-	3,455	(10,330)	25%
<b>49 TOTAL FIELD OPERATIONS</b>	<b>372,180</b>	<b>19,930</b>	<b>166,881</b>	<b>(205,299)</b>	<b>45%</b>
<b>50 TOTAL EXPENDITURES</b>	<b>505,686</b>	<b>28,231</b>	<b>237,894</b>	<b>(267,792)</b>	<b>47%</b>
<b>51 REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>(24,240)</b>	<b>291,577</b>	<b>291,577</b>	

	<u>FY 2026 Adopted Budget</u>	<u>FY 2026 Month of May</u>	<u>FY 2026 Total Actual Year-to-Date</u>	<u>VARIANCE Over (Under) to Budget</u>	<u>% Actual YTD / FY Budget</u>
52 <b>OTHER FINANCING SOURCES &amp; USES</b>					
53 Transfers In	-	-	-	-	
54 Transfers Out	-	-	-	-	
55 <b>TOTAL OTHER FINANCING SOURCES &amp; USES</b>	-	-	-	-	
56 <b>NET CHANGE IN FUND BALANCE</b>	-	(24,240)	291,577	291,577	
57 Fund Balance - Beginning	604,001		688,167	84,165	
58 <b>FUND BALANCE - ENDING - PROJECTED</b>	<b>\$ 604,001</b>		<b>\$ 979,743</b>	<b>\$ 375,742</b>	

**Hawks Point CDD**  
**Capital Reserve Fund (CRF)**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the period from October 1, 2025 to May 31, 2026**

	<b>FY 2026 Adopted Budget</b>	<b>FY 2026 Actual Year-to-Date</b>	<b>VARIANCE Over (Under) to Budget</b>
<b>1 REVENUES</b>			
2 Special Assessments - On Roll (Net)	\$ 24,200	\$ 24,173	\$ (27)
3 Misc. Revenue	-	-	
<b>4 TOTAL REVENUES</b>	<b>24,200</b>	<b>24,173</b>	<b>(27)</b>
<b>5 EXPENDITURES</b>			
6 Increase in Capital Reserve Fund	24,200	-	24,200
7 Capital Improvements	-	-	-
<b>8 TOTAL EXPENDITURES</b>	<b>24,200</b>	<b>-</b>	<b>24,200</b>
<b>9 REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>24,173</b>	<b>24,173</b>
<b>10 OTHER FINANCING SOURCES &amp; USES</b>			
11 Transfers In	-	-	-
12 Transfers Out	-	-	-
<b>13 TOTAL OTHER FINANCING SOURCES &amp; USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>14 NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>24,173</b>	<b>24,173</b>
15 Fund Balance - Beginning	48,932	52,699	3,767
<b>16 FUND BALANCE - ENDING - PROJECTED</b>	<b>\$ 48,932</b>	<b>\$ 76,872</b>	<b>\$ 27,940</b>

**Hawks Point CDD**  
**Debt Service - Series 2017**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the period from October 1, 2025 to May 31, 2026**

	<b>FY 2026 Adopted 2017 A-1</b>	<b>FY 2026 Adopted 2017 A-2</b>	<b>FY 2026 Adopted Budget</b>	<b>FY 2026 Actual Year-to-Date</b>	<b>VARIANCE Over (Under) to Budget</b>
<b>1 REVENUE</b>					
2 Special Assessments - On Roll (Net)	\$ 495,306	\$ 31,038	\$ 526,344	\$ 525,757	\$ (587)
3 Interest Revenue			-	12,163	12,163
4 Misc. Revenue			-	-	-
<b>5 TOTAL REVENUES</b>	<b>495,306</b>	<b>31,038</b>	<b>526,344</b>	<b>537,920</b>	<b>11,576</b>
<b>6 EXPENDITURES</b>					
7 Interest Expense					
8 May 1, 2025	108,063	7,175	115,238	122,413	(7,175)
9 November 1, 2026	102,463	6,838	109,300	-	109,300
10 Principal Retirement				-	
11 May 1, 2025	280,000	15,000	295,000	155,000	140,000
12 Trustee Fees				-	
<b>13 TOTAL EXPENDITURES</b>	<b>490,525</b>	<b>29,013</b>	<b>519,538</b>	<b>277,413</b>	<b>242,125</b>
<b>14 REVENUES OVER (UNDER) EXPENDITURES</b>	<b>4,781</b>	<b>2,025</b>	<b>6,806</b>	<b>260,507</b>	<b>253,701</b>
<b>15 OTHER FINANCING SOURCES &amp; USES</b>					
16 Transfers In	-	-	-	-	-
17 Transfers Out	-	-	-	-	-
<b>18 TOTAL OTHER FINANCING SOURCES &amp; USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>19 NET CHANGE IN FUND BALANCE</b>	<b>4,781</b>	<b>2,025</b>	<b>6,806</b>	<b>260,507</b>	<b>253,701</b>
20 Fund Balance - Beginning				578,029	578,029
<b>21 FUND BALANCE - ENDING - PROJECTED</b>			<b>\$ 6,806</b>	<b>\$ 838,536</b>	<b>\$ 831,730</b>

\* financed by prior year revenues

**Hawks Point CDD  
Check Register - FY2026**

Date	Number	Name	Memo	Deposits	Payments	Balance
<b>09/30/2025</b>		<b>Beginning of Year</b>				<b>98,696.77</b>
10/01/2025	100355	SchoolNow	Invoice: INV-SN-975 (Reference: Website Hosting. )		1,515.00	97,181.77
10/07/2025	100356	Landscape Maintenance Professionals, Inc.	Invoice: 360060 (Reference: #356184 - Hawks Point CDD 2025/2026 Maintenance Landscape Renewal Oc...		12,718.48	84,463.29
10/07/2025	100357	Steadfast Alliance	Invoice: SA-16035 (Reference: Routine Aquatic Maintenance. )		1,534.80	82,928.49
10/07/2025	100358	VESTA DISTRICT SERVICES	Invoice: 428933 (Reference: Oct25 Management fees. )		4,820.00	78,108.49
10/08/2025	1409	Egis Insurance & Risk Advisors	FY Insurance Policy# 100125101 10/01/25 - 10/01/26		9,649.00	68,459.49
10/08/2025	100359	VESTA DISTRICT SERVICES	Invoice: 428979 (Reference: FY2026 Dissmination Agent Fee. )		1,035.00	67,424.49
10/08/2025	100360	Extreme Cutz LLC	Invoice: 6634 (Reference: Hawks Point CDD 8 entrance sections September Service. )		5,200.00	62,224.49
10/10/2025	100361	VESTA DISTRICT SERVICES	Invoice: 429050 (Reference: Billable Expenses - Sep 2025. )		16.59	62,207.90
10/14/2025	100362	Romaner Graphics	Invoice: 22852 (Reference: o Trespassing - Alligator signs Mounted on u-channel posts. )		840.00	61,367.90
10/15/2025	100363	STANTEC CONSULTING SERVICES, INC.	Invoice: 2467432 (Reference: Engineering service. )		374.75	60,993.15
10/20/2025			Funds Transfer	50,000.00		110,993.15
10/23/2025	100364	STRALEY ROBIN VERICKER	Invoice: 27358 (Reference: Legal services. )		1,407.50	109,585.65
10/24/2025	01ACH102425	TAMPA ELECTRIC	1416 Little Hawk Dr. 08.28.25- 09.26.25		47.97	109,537.68
10/24/2025	02ACH102425	TAMPA ELECTRIC	2160 Golden Falcon Dr 08.28.25- 09.26.25		96.30	109,441.38
10/24/2025	102425BOS1	Caryn Williams	BOS MTG 10/24/25		184.70	109,256.68
10/24/2025	102425BOS2	David Reeves	BOS MTG 10/24/25		184.70	109,071.98
10/24/2025	102425BOS3	Engage PEO	BOS MTG 10/24/25		203.00	108,868.98
10/24/2025	102425BOS4	Mary Korte	BOS MTG 10/24/25		184.70	108,684.28
10/24/2025	102425BOS5	Robert Wadsworth	BOS MTG 10/24/25		184.70	108,499.58
10/24/2025	102425BOS6	Russell O Wadsworth	BOS MTG 10/24/25		184.70	108,314.88
10/28/2025	100365	Ballenger Landcare, LLC	Invoice: 416 (Reference: #214 - Irrigation Maintenance Agreement 2025-2026 October 2025. )		727.20	107,587.68
10/31/2025			Interest	8.21		107,595.89
<b>10/31/2025</b>		<b>Beginning of Year</b>		<b>50,008.21</b>	<b>41,109.09</b>	<b>107,595.89</b>
11/04/2025	100366	Landscape Maintenance Professionals, Inc.	Invoice: 365946 (Reference: Landscape Maintenance Nov 25. )		11,418.48	96,177.41
11/06/2025	100367	Ballenger Landcare, LLC	Invoice: 432 (Reference: #214 - Irrigation Maintenance Agreement 2025-2026 November 2025. )		727.20	95,450.21
11/06/2025	100368	Landscape Maintenance Professionals, Inc.	Invoice: 365404 (Reference: #345811 - Ivory Goose Fence line Cutback. ) Invoice: 366500 (Refer...		7,352.50	88,097.71
11/06/2025	100369	Steadfast Alliance	Invoice: SA-16959 (Reference: Quarterly physical removal of invasive vegetation growth within WC...		3,334.80	84,762.91
11/12/2025	100370	STANTEC CONSULTING SERVICES, INC.	Invoice: 2480630 (Reference: Engineering services. )		2,508.25	82,254.66
11/12/2025	100371	VESTA DISTRICT SERVICES	Invoice: 429501 (Reference: Monthly Management fees. )		4,820.00	77,434.66
11/14/2025	100372	Romaner Graphics	Invoice: 22893 (Reference: No Trespassing double sided sign installed. )		295.00	77,139.66
11/14/2025	100373	Extreme Cutz LLC	Invoice: 6636 (Reference: Hawks point CDD 8 entrances sections October Service. )		5,200.00	71,939.66
11/21/2025	1410	FLORIDA DEPT OF ECONOMIC OPPORTUNIT	Special District State Fee 2025 - 2026		175.00	71,764.66
11/21/2025	100374	STRALEY ROBIN VERICKER	Invoice: 27522 (Reference: legal services. )		1,377.00	70,387.66
11/21/2025	100375	Landscape Maintenance Professionals, Inc.	Invoice: 368536 (Reference: #369468 - Controller 6 decoder module replacement. )		2,699.05	67,688.61
11/26/2025	01ACH112625	TAMPA ELECTRIC	1416 Little Hawk Dr. 09.27.25- 10.29.25		51.93	67,636.68
11/26/2025	02ACH112625	TAMPA ELECTRIC	2160 Golden Falcon Dr 09.27.25- 10.29.25		57.67	67,579.01
11/28/2025	112825BOS1	Caryn Williams	BOS MTG 11/18/25		184.70	67,394.31
11/28/2025	112825BOS2	David Reeves	BOS MTG 11/18/25		184.70	67,209.61
11/28/2025	112825BOS3	Engage PEO	BOS MTG 11/18/25		203.00	67,006.61
11/28/2025	112825BOS4	Mary Korte	BOS MTG 11/18/25		184.70	66,821.91
11/28/2025	112825BOS5	Robert Wadsworth	BOS MTG 11/18/25		184.70	66,637.21
11/28/2025	112825BOS6	Russell O Wadsworth	BOS MTG 11/18/25		184.70	66,452.51
11/30/2025			Interest	7.01		66,459.52
<b>11/30/2025</b>		<b>End of Month</b>		<b>7.01</b>	<b>41,143.38</b>	<b>66,459.52</b>
12/02/2025	100376	Steadfast Alliance	Invoice: SA-17841 (Reference: Routine Aquatic Maintenance. )		2,434.00	64,025.52
12/02/2025	100377	Ballenger Landcare, LLC	Invoice: 504 (Reference: #214 - Irrigation Maintenance Agreement 2025-2026 December 2025. )		727.20	63,298.32
12/02/2025	100378	Landscape Maintenance Professionals, Inc.	Invoice: 370468 (Reference: #356184 - Hawks Point CDD 2025/2026 Maintenance Landscape Renewal De...		11,418.48	51,879.84
12/15/2025	100379	STANTEC CONSULTING SERVICES, INC.	Invoice: 2499332 (Reference: Engineering Services Oct 25 & Nov 25. )		374.75	51,505.09
12/15/2025	100380	VESTA DISTRICT SERVICES	Invoice: 429989 (Reference: Management Fees Dec 25. )		4,820.00	46,685.09
12/24/2025	100381	STRALEY ROBIN VERICKER	Invoice: 27699 (Reference: Nov25 Legal Services. )		152.50	46,532.59
12/29/2025	01ACH122925	TAMPA ELECTRIC	2160 Golden Falcon Dr 10.30.25- 11.26.25		56.00	46,476.59
12/29/2025	02ACH122925	TAMPA ELECTRIC	1416 Little Hawk Dr. 10.30.25- 11.26.25		42.95	46,433.64
12/31/2025			Interest	4.53		46,438.17
<b>12/31/2025</b>		<b>End of Month</b>		<b>4.53</b>	<b>20,025.88</b>	<b>46,438.17</b>
01/05/2026	100382	Ballenger Landcare, LLC	Invoice: 593 (Reference: #214 - Irrigation Maintenance Agreement 2025-2026 January 2026. )		727.20	45,710.97
01/05/2026	100383	Landscape Maintenance Professionals, Inc.	Invoice: 375537 (Reference: 356184 - Hawks Point CDD 2025/2026 Maintenance Landscape Renewal Jan...		11,418.48	34,292.49
01/08/2026	100384	VESTA DISTRICT SERVICES	Invoice: 430306 (Reference: JAN26 District Management services. )		4,820.00	29,472.49
01/12/2026			Funds Transfer	70,000.00		99,472.49
01/12/2026	100385	Ballenger Landcare, LLC	Invoice: 620 (Reference: well repair. )		1,784.27	97,688.22
01/12/2026	100386	Extreme Cutz LLC	Invoice: 6646 (Reference: Deliver and install 40 bags topsoil high quality commercial bags for ...		6,015.00	91,673.22
01/20/2026	100387	STRALEY ROBIN VERICKER	Invoice: 27862 (Reference: Legal Services Dec 25. )		579.50	91,093.72
01/21/2026	100388	Extreme Cutz LLC	Invoice: 6649 (Reference: Dec25 service. )		5,200.00	85,893.72
01/23/2026	012326PR1	Caryn Williams	BOS MTG 1/20/26		184.70	85,709.02
01/23/2026	012326PR2	David Reeves	BOS MTG 1/20/26		184.70	85,524.32

Date	Number	Name	Memo	Deposits	Payments	Balance
01/23/2026	012326PR3	Engage PEO	BOS MTG 1/20/26		203.00	85,321.32
01/23/2026	012326PR4	Mary Korte	BOS MTG 1/20/26		184.70	85,136.62
01/23/2026	012326PR5	Robert Wadsworth	BOS MTG 1/20/26		184.70	84,951.92
01/23/2026	012326PR6	Russell O Wadsworth	BOS MTG 1/20/26		184.70	84,767.22
01/27/2026	100389	Steadfast Alliance	Invoice: SA-19307 (Reference: Jan26 Routine Aquatic Maintenance. )		1,534.80	83,232.42
01/27/2026	100390	Ballenger Landcare, LLC	Invoice: 633 (Reference: irrigation repairs Broke 2" Pipe. )		774.57	82,457.85
01/28/2026	01ACH012826	TAMPA ELECTRIC	1416 Little Hawk Dr. 11.27.25- 12.30.25		54.86	82,402.99
01/28/2026	02ACH012826	TAMPA ELECTRIC	2160 Golden Falcon Dr 10.30.25- 11.26.25		103.77	82,299.22
01/31/2026			Interest	6.41		82,305.63
<b>01/31/2026</b>	<b>End of Month</b>			<b>70,006.41</b>	<b>34,138.95</b>	<b>82,305.63</b>
02/02/2026	100391	VESTA DISTRICT SERVICES	Invoice: 430650 (Reference: FEB26 District Management services. )		4,820.00	77,485.63
02/03/2026	100392	Ballenger Landcare, LLC	Invoice: 653 (Reference: Irrigation Maintenance Feb 26. ) Invoice: 643 (Reference: Freeze Prot...		877.20	76,608.43
02/04/2026	200263	Hawks Point HOA		890.49		77,498.92
02/04/2026	100393	Landscape Maintenance Professionals, Inc.	Invoice: 381110 (Reference: 356184 - Hawks Point CDD 2025/2026 Maintenance Landscape Renewal Feb...		11,418.48	66,080.44
02/04/2026	100394	Steadfast Alliance	Invoice: SA-19584 (Reference: Feb26 Routine Aquatic Maintenance. )		1,534.80	64,545.64
02/18/2026	100395	STRALEY ROBIN VERICKER	Invoice: 27886 (Reference: legal services. )		1,738.50	62,807.14
02/19/2026	100396	Ballenger Landcare, LLC	Invoice: 678 (Reference: Troubleshooting 24St Controller zone 12-Replace Damage solenoid. )		267.77	62,539.37
02/26/2026	01ACH022626	TAMPA ELECTRIC	1416 Little Hawk Dr. 12.31.25- 01.30.26		95.64	62,443.73
02/26/2026	02ACH022626	TAMPA ELECTRIC	2160 Golden Falcon Dr 12.31.25- 01.29.26		91.08	62,352.65
02/27/2026	022726BOS1	Caryn Williams	BOS MTG 2/17/26		184.70	62,167.95
02/27/2026	022726BOS2	David Reeves	BOS MTG 2/17/26		184.70	61,983.25
02/27/2026	022726BOS3	Engage PEO	BOS MTG 2/17/26		203.00	61,780.25
02/27/2026	022726BOS4	Mary Korte	BOS MTG 2/17/26		184.70	61,595.55
02/27/2026	022726BOS5	Robert Wadsworth	BOS MTG 2/17/26		184.70	61,410.85
02/27/2026	022726BOS6	Russell O Wadsworth	BOS MTG 2/17/26		184.70	61,226.15
02/28/2026			Interest	5.23		61,231.38
<b>02/28/2026</b>	<b>End of Month</b>			<b>895.72</b>	<b>21,969.97</b>	<b>61,231.38</b>
03/02/2026	100397	Extreme Cutz LLC	Invoice: 6651 (Reference: 8 Entrances Jan26 Service. )		5,200.00	56,031.38
03/02/2026	100398	VESTA DISTRICT SERVICES	Invoice: 431097 (Reference: Management fee services Mar26. )		4,820.00	51,211.38
03/04/2026	100399	Ballenger Landcare, LLC	Invoice: 700 (Reference: 214 - Irrigation Maintenance Agreement 2025-2026 March 2026. )		727.20	50,484.18
03/04/2026	100400	Landscape Maintenance Professionals, Inc.	Invoice: 385565 (Reference: 356184 - Hawks Point CDD 2025/2026 Maintenance Landscape Renewal Mar...		11,418.48	39,065.70
03/04/2026	100401	Steadfast Alliance	Invoice: SA-20609 (Reference: Routine Aquatic Maintenance. )		1,534.80	37,530.90
03/06/2026	100402	BRAVO FENCE	Invoice: 76802 (Reference: Supply and install 41' LF of 6'H 9GA Black Vinyl Chain Link Fence. )		1,789.00	35,741.90
03/06/2026	100403	Landscape Maintenance Professionals, Inc.	Invoice: 385782 (Reference: #384977 - Dead Palms (2). ) Invoice: 385781 (Reference: #384611 - ...		1,838.38	33,903.52
03/12/2026	100404	VESTA DISTRICT SERVICES	Invoice: 431337 (Reference: Billable Expenses - Feb 2026. )		14.74	33,888.78
03/26/2026	100405	STRALEY ROBIN VERICKER	Invoice: 28136 (Reference: legal services. )		457.50	33,431.28
03/27/2026	01ACH032726	TAMPA ELECTRIC	1416 Little Hawk Dr. 01.31.26- 02.27.26		92.96	33,338.32
03/27/2026	02ACH032726	TAMPA ELECTRIC	2160 Golden Falcon Dr 01.30.26- 02.27.26		95.92	33,242.40
03/27/2026	032726BOS1	Caryn Williams	BOS MTG 3/13/26		184.70	33,057.70
03/27/2026	032726BOS2	Engage PEO	BOS MTG 3/13/26		172.40	32,885.30
03/27/2026	032726BOS3	Mary Korte	BOS MTG 3/13/26		184.70	32,700.60
03/27/2026	032726BOS4	Robert Wadsworth	BOS MTG 3/13/26		184.70	32,515.90
03/27/2026	032726BOS5	Russell O Wadsworth	BOS MTG 3/13/26		184.70	32,331.20
03/31/2026			Interest	3.47		32,334.67
<b>03/31/2026</b>	<b>End of Month</b>			<b>3.47</b>	<b>28,900.18</b>	<b>32,334.67</b>
04/01/2026	100406	Steadfast Alliance	Invoice: SA-21697 (Reference: Invasive Species Removal. ) Invoice: SA-21748 (Reference: Routin...		2,434.80	29,899.87
04/03/2026	100407	Steadfast Alliance	Invoice: SA-22079 (Reference: Routine Aquatic Maintenance - March Quarterly Prorated. )		300.00	29,599.87
04/03/2026	100408	Landscape Maintenance Professionals, Inc.	Invoice: 390051 (Reference: 356184 - Hawks Point CDD 2025/2026 Maintenance Landscape Renewal Apr...		11,418.47	18,181.40
04/06/2026			Funds Transfer	100,000.00		118,181.40
04/07/2026			Funds Transfer	700,000.00		818,181.40
04/08/2026	100409	STANTEC CONSULTING SERVICES, INC.	Invoice: 2544671 (Reference: Engineering services. )		986.00	817,195.40
04/08/2026	100410	VESTA DISTRICT SERVICES	Invoice: 431778 (Reference: Apr26 Management fees. )		4,820.00	812,375.40
04/09/2026	1411	Computershare Corporate Trust	Tax Assessment Series 2017		521,074.06	291,301.34
04/17/2026	100411	STRALEY ROBIN VERICKER	Invoice: 28171 (Reference: legal services. )		972.00	290,329.34
04/24/2026	100412	Extreme Cutz LLC	Invoice: 6661 (Reference: Hawks Point CDD 8 entrances February and March 2026. )		10,400.00	279,929.34
04/28/2026	01ACH042826	TAMPA ELECTRIC	2160 Golden Falcon Dr 02.28.26- 03.30.26		36.74	279,892.60
04/28/2026	02ACH042826	TAMPA ELECTRIC	1416 Little Hawk Dr. 02.28.26- 03.30.26		107.50	279,785.10
04/29/2026			Funds Transfer	100,000.00		179,785.10
04/29/2026	100413	STANTEC CONSULTING SERVICES, INC.	Invoice: 2518542 (Reference: 2026 FY General Consulting Services. )		330.75	179,454.35
04/30/2026	1412	LLS Tax Solutions Inc.	Arbitrage Services		650.00	178,804.35
04/30/2026			Interest	30.97		178,835.32
<b>04/30/2026</b>	<b>End of Month</b>			<b>800,030.97</b>	<b>653,530.32</b>	<b>178,835.32</b>
05/01/2026	100414	Steadfast Alliance	Invoice: SA-22859 (Reference: Routine Aquatic Maintenance. )		1,534.80	177,300.52
05/01/2026	050126BOS1	Caryn Williams	BOS MTG 4/21/26		184.70	177,115.82
05/01/2026	050126BOS2	David Reeves	BOS MTG 4/21/26		184.70	176,931.12
05/01/2026	050126BOS3	Engage PEO	BOS MTG 4/21/26		203.00	176,728.12
05/01/2026	050126BOS4	Mary Korte	BOS MTG 4/21/26		184.70	176,543.42
05/01/2026	050126BOS5	Robert Wadsworth	BOS MTG 4/21/26		184.70	176,358.72

Date	Number	Name	Memo	Deposits	Payments	Balance
05/01/2026	050126BOS6	Russell O Wadsworth	BOS MTG 4/21/26		184.70	176,174.02
05/04/2026	100415	Landscape Maintenance Professionals, Inc.	Invoice: 394582 (Reference: 356184 - Hawks Point CDD 2025/2026 Maintenance Landscape Renewal May...		11,418.48	164,755.54
05/07/2026			Deposit	380.00		165,135.54
05/12/2026	100416	VESTA DISTRICT SERVICES	Invoice: 432470 (Reference: Management fee services May26. )		4,820.00	160,315.54
05/19/2026	100417	STRALEY ROBIN VERICKER	Invoice: 28457 (Reference: legal services 4.30.26. )		1,012.00	159,303.54
05/19/2026	100418	VESTA DISTRICT SERVICES	Invoice: 432426 (Reference: Tax Assessments. )		18.54	159,285.00
05/22/2026	100419	BUSINESS OBSERVER	Invoice: 26-01765H (Reference: Notice of Qualifying Period for Candidates for the Board of Super...		85.31	159,199.69
05/22/2026	100420	Extreme Cutz LLC	Invoice: 6663 (Reference: Hawks Point CDD 8 entrances April Services. )		5,200.00	153,999.69
05/22/2026	100421	Balenger Landcare, LLC	Invoice: 843 (Reference: Broken decoder on controller #5. )		426.41	153,573.28
05/27/2026	01ACH052726	TAMPA ELECTRIC	1416 Little Hawk Dr. 03.31.26- 04.29.26		105.52	153,467.76
05/27/2026	02ACH052726	TAMPA ELECTRIC	2160 Golden Falcon Dr 03.31.26- 04.29.26		25.02	153,442.74
05/29/2026	052926BOS1	Caryn Williams	BOS MTG 5/19/26		184.70	153,258.04
05/29/2026	052926BOS2	David Reeves	BOS MTG 5/19/26		184.70	153,073.34
05/29/2026	052926BOS3	Engage PEO	BOS MTG 5/19/26		203.00	152,870.34
05/29/2026	052926BOS4	Mary Korte	BOS MTG 5/19/26		184.70	152,685.64
05/29/2026	052926BOS5	Robert Wadsworth	BOS MTG 5/19/26		184.70	152,500.94
05/29/2026	052926BOS6	Russell O Wadsworth	BOS MTG 5/19/26		184.70	152,316.24
05/29/2026	100422	Landscape Maintenance Professionals, Inc.	Invoice: 397837 (Reference: 393984 - Pond 12 Erosion. )		622.99	151,693.25
05/29/2026			Interest	14.34		151,707.59
<b>05/31/2026</b>		<b>End of Month</b>		<b>394.34</b>	<b>27,522.07</b>	<b>151,707.59</b>

# EXHIBIT 6

## Communication with Those Charged with Governance

Hawks Point Community Development District

We have audited the financial statements of Hawks Point Community Development District, for the year ended September 30, 2025, and have issued our report thereon dated May 28, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our meeting about planning matters. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Hawks Point Community Development District are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Hawks Point Community Development District's financial statements were:

Management's estimate of depreciation is based on accounting practices of the District.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of debt.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all material misstatements, if applicable. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 28, 2026.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

This information is intended solely for the use of those charged with financial oversight and management of Hawks Point Community Development District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



DiBartolomeo, McBee, Hartley and Barnes, P.A.  
Fort Pierce, Florida  
May 28, 2026

**HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT**

**FINANCIAL STATEMENTS**

September 30, 2025

**HAWK’S POINT COMMUNITY DEVELOPMENT DISTRICT**  
**FINANCIAL STATEMENTS**  
September 30, 2025

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors  
Hawk's Point Community Development District  
Hillsborough County, Florida

**Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of Hawk's Point Community Development District Hillsborough County, Florida ("District") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated May 28, 2026, on our consideration of the Hawk's Point Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

We have also issued our report dated May 28, 2026 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee, Hartley & Barnes, P.A.  
Fort Pierce, Florida  
May 28, 2026

# HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

Our discussion and analysis of Hawk's Point Community Development District, Hillsborough County, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$3,791,453.
- The change in the District's total net position in comparison with the prior fiscal year was \$368,694, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$ \$1,318,892. A portion of fund balance is restricted for debt service and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

# HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

### **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund. Both funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

# HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

### GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

#### Statement of Net Position

	2025	2024
Current assets	\$ 1,330,507	\$ 1,215,336
Capital assets	8,266,223	8,310,683
Total assets	<u>9,596,730</u>	<u>9,526,019</u>
Current liabilities	402,438	394,564
Long-term liabilities	5,402,839	5,708,696
Total liabilities	<u>5,805,277</u>	<u>6,103,260</u>
Net position		
Net invested in capital assets	2,568,384	2,321,987
Restricted for debt service	482,205	447,839
Unrestricted	740,864	652,933
Total net position	<u>\$ 3,791,453</u>	<u>\$ 3,422,759</u>

The District's net position increased during the most recent fiscal year. The majority of the change represents the degree to which program revenues exceeded ongoing cost of operations.

Key elements of the District's change in net position are reflected in the following table:

#### Change in Net Position

	2025	2024
Program revenues	\$ 1,055,871	\$ 1,035,317
General revenues	35,786	64,038
Total revenues	<u>1,091,657</u>	<u>1,099,355</u>
Expenses		
General government	111,060	100,610
Maintenance and operations	385,698	397,739
Interest on long-term debt	226,205	237,480
Total expenses	<u>722,963</u>	<u>735,829</u>
Change in net position	368,694	363,526
Net position - beginning of year	<u>3,422,759</u>	<u>3,059,233</u>
Net position - end of year	<u>\$ 3,791,453</u>	<u>\$ 3,422,759</u>

# **HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2025

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was \$722,963, which consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by assessments.

### **GENERAL BUDGETING HIGHLIGHTS**

An operating budget was adopted and amended by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

### **CAPITAL ASSETS AND DEBT ADMINISTRATION**

#### Capital Assets

At September 30, 2025, the District had \$8,266,223 invested in capital assets for its governmental activities. More detailed information about the District's capital assets is presented in the notes of the financial statements.

#### Capital Debt

At September 30, 2025, the District had \$5,697,839 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

### **ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION**

For the fiscal year 2026, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

# **HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2025

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Hawk's Point Community Development District's Finance Department at 250 International Parkway, Suite 208, Lake Mary, FL 32746.

# HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT

## STATEMENT OF NET POSITION

September 30, 2025

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 744,868
Accounts receivable	890
Assessments receivable	6,996
Deposits	282
Prepaid items	3,050
Restricted assets:	
Investments	574,421
Capital assets:	
Non-depreciable	6,502,634
Depreciable	1,763,589
TOTAL ASSETS	<u>\$ 9,596,730</u>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	\$ 11,615
Accrued interest payable	95,823
Bonds payable, due within one year	295,000
Bonds payable, due in more than one year	5,402,839
TOTAL LIABILITIES	<u>5,805,277</u>
<b>NET POSITION</b>	
Net investment in capital assets	2,568,384
Restricted for:	
Debt service	482,205
Unrestricted	740,864
TOTAL NET POSITION	<u>\$ 3,791,453</u>

The accompanying notes are an integral part of this financial statement

# HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT

## STATEMENT OF ACTIVITIES Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities				
General government	\$ 111,060	\$ 111,060	\$ -	\$ -
Maintenance and operations	385,698	389,883	-	4,185
Interest on long-term debt	226,205	533,202	21,726	328,723
<b>Total governmental activities</b>	<b>\$ 722,963</b>	<b>\$ 1,034,145</b>	<b>\$ 21,726</b>	<b>332,908</b>
General revenues:				
Unrestricted investment earnings				34,896
Miscellaneous income				890
Total general revenues				35,786
Change in net position				368,694
Net position - October 1, 2024				3,422,759
Net position - September 30, 2025				\$ 3,791,453

The accompanying notes are an integral part of this financial statement

**HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT**

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2025

	MAJOR FUNDS		TOTAL
	GENERAL	DEBT SERVICE	GOVERNMENTAL FUNDS
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 744,868	\$ -	\$ 744,868
Investments	-	574,421	574,421
Accounts receivable	890	-	890
Assessments receivable	3,389	3,607	6,996
Deposits	282	-	282
Prepaid items	3,050	-	3,050
TOTAL ASSETS	<u>\$ 752,479</u>	<u>\$ 578,028</u>	<u>\$ 1,330,507</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	\$ 11,615	\$ -	\$ 11,615
TOTAL LIABILITIES	<u>11,615</u>	<u>-</u>	<u>11,615</u>
<b>FUND BALANCES</b>			
Nonspendable:			
Deposits and prepaid items	3,332	-	3,332
Assigned to:			
Operating reserve	78,919	-	78,919
Capital reserve	115,300	-	115,300
Restricted for:			
Debt service	-	578,028	578,028
Unassigned	543,313	-	543,313
TOTAL FUND BALANCES	<u>740,864</u>	<u>578,028</u>	<u>1,318,892</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 752,479</u>	<u>\$ 578,028</u>	<u>\$ 1,330,507</u>

The accompanying notes are an integral part of this financial statement

**HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
September 30, 2025

Total Governmental Fund Balances in the Balance Sheet	\$ 1,318,892
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	9,255,695
Less accumulated depreciation	(989,472)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(95,823)
Original issue premium	(212,839)
Governmental bonds payable	(5,485,000)
Net Position of Governmental Activities	<u>\$ 3,791,453</u>

The accompanying notes are an integral part of this financial statement

**HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**Year Ended September 30, 2025**

	MAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	
<b>REVENUES</b>			
Assessments	\$ 500,943	\$ 533,202	\$ 1,034,145
Investment earnings	34,896	21,726	56,622
Miscellaneous revenue	890	-	890
<b>TOTAL REVENUES</b>	<u>536,729</u>	<u>554,928</u>	<u>1,091,657</u>
<b>EXPENDITURES</b>			
General government	107,560	3,500	111,060
Maintenance and operations	320,570	-	320,570
Capital outlay	20,668	-	20,668
Debt			
Principal	-	280,000	280,000
Interest expense	-	241,750	241,750
<b>TOTAL EXPENDITURES</b>	<u>448,798</u>	<u>525,250</u>	<u>974,048</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	87,931	29,678	117,609
<b>FUND BALANCE</b>			
Beginning of year	<u>652,933</u>	<u>548,350</u>	<u>1,201,283</u>
End of year	<u><u>\$ 740,864</u></u>	<u><u>\$ 578,028</u></u>	<u><u>\$ 1,318,892</u></u>

The accompanying notes are an integral part of this financial statement

**HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**Year Ended September 30, 2025**

Net Change in Fund Balances - Total Governmental Funds \$ 117,609

Amount reported for governmental activities in the Statement of Activities  
are different because:

Governmental funds report capital outlays as expenditures. However,  
in the Statement of Activities, the costs of those assets are depreciated  
over their estimated useful lives:

Capital outlay 20,668

Repayment of long-term liabilities are reported as expenditures in the  
governmental fund financial statements, but such repayments reduce  
liabilities in the Statement of Net Position and are eliminated in the  
Statement of Activities:

Payments on long-term debt 280,000

Certain items reported in the Statement of Activities do not require  
the use of current financial resources and therefore are not reported  
expenditures in the governmental funds:

Current year provision for depreciation (65,128)

Change in accrued interest payable 4,688

Provision for amorization of bond premium 10,857

Change in Net Position of Governmental Activities \$ 368,694

The accompanying notes are an integral part of this financial statement

# HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025

### **NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY**

Hawk's Point Community Development District ("District") was created on by the Board of County Commissioners of Hillsborough County, Florida Ordinance No. 06-27, dated October 10, 2006, effective October 13, 2006, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. None of the five Board members is affiliated with the Developer. The Supervisors are elected on an at large basis by the property owners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing Improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

# HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Government-Wide and Fund Financial Statements (continued)**

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other Items not included among program revenues are reported instead as general revenues.

#### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the economic financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting.

#### **Assessments**

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

# HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)**

The District reports the following major governmental funds:

##### General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

##### Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest of long-term debt.

#### **Assets, Liabilities and Net Position or Equity**

##### Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

##### Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

**HAWK’S POINT COMMUNITY DEVELOPMENT DISTRICT**

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Assets, Liabilities and Net Position or Equity (continued)**

Deposits and Investments (continued)

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Storm water system	45
Improvements other than buildings	15
Equipment	5

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund

# HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025

financial statements.

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Assets, Liabilities and Net Position or Equity (continued)**

##### Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

##### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

##### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

##### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

# HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Assets, Liabilities and Net Position or Equity (continued)**

##### Fund Equity/Net Position (continued)

Committed fund balance - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance - Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

#### **Other Disclosures**

##### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

# HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025

### NOTE C - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

### NOTE D – DEPOSITS AND INVESTMENTS

#### Deposits

The District's cash balances, including certificates of deposit, were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

#### Investments

The District's investments were held as follows at September 30, 2025:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
Treasury Plus Money Market Fund			Weighted average of the
Money Market Service #454	\$ 574,421	S&P AAAM	fund portfolio: 52 days
Total Investments	<u>\$ 574,421</u>		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

# HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025

### NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Credit risk - For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk - The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk - The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Fair Value Measurement - When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- Level 1: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- Level 2: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- Level 3: Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

# HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025

### NOTE E - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land and land improvements	\$ 6,502,634	\$ -	\$ -	\$ 6,502,634
Total capital assets, not being depreciated	6,502,634	-	-	6,502,634
Capital assets, being depreciated				
Infrastructure - stormwater	2,686,464	-	-	2,686,464
Improvements other than buildings	-	20,668	-	20,668
Equipment	45,929	-	-	45,929
Total capital assets, being depreciated	2,732,393	20,668	-	2,753,061
Less accumulated depreciation for:				
Infrastructure - stormwater	895,485	59,699	-	955,184
Improvements other than buildings	-	1,053	-	1,053
Equipment	28,859	4,376	-	33,235
Total accumulated depreciation	924,344	65,128	-	989,472
Total capital assets, being depreciated - net	1,808,049	(44,460)	-	1,763,589
Governmental activities capital assets - net	<u>\$ 8,310,683</u>	<u>\$ (44,460)</u>	<u>\$ -</u>	<u>\$ 8,266,223</u>

Depreciation was charged to maintenance and operations program/function.

### NOTE F – LONG-TERM LIABILITIES

**\$7,110,000 Senior Special Assessment Refunding Bonds, Series 2017A-1** – On July 19, 2017, the District issued \$7,110,000 in Senior Special Assessment Refunding Bonds, Series 2017A-1. The Bonds are payable in annual principal installments through May 2039. The Bonds were issued to refund the \$9,695,000 Special Assessment Bonds, Series 2007A. The Bonds bear interest ranging from 3.5% to 4.25% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2018.

**\$385,000 Subordinate Special Assessment Refunding Bonds, Series 2017A-2** – On July 19, 2017, the District issued \$385,000 in Subordinate Special Assessment Refunding Bonds, Series 2017A-2. The Bonds are payable in annual principal installments through May 2039. The Bonds were issued to refund the \$9,695,000 Special Assessment Bonds, Series 2007A. The Bonds bear interest ranging from 4.5% to 5.0% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2018.

# HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025

### NOTE F – LONG-TERM LIABILITIES (CONTINUED)

The Series 2017 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2017 Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District is in compliance with those requirements of the Bond Indenture at September 30, 2025.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2025:

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Senior Special Assessment Refunding					
Bonds, Series 2017A-1	\$ 5,460,000	\$ -	\$ 265,000	\$ 5,195,000	\$ 280,000
Subordinate Special Assessment Refunding					
Bonds, Series 2017A-2	305,000	-	15,000	290,000	15,000
	5,765,000	-	280,000	5,485,000	295,000
Unamortized bond premium	223,696		10,857	212,839	-
	<u>\$ 5,988,696</u>	<u>\$ -</u>	<u>\$ 290,857</u>	<u>\$ 5,697,839</u>	<u>\$ 295,000</u>

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

September 30,	Principal	Interest	Total
2026	\$ 295,000	\$ 230,476	\$ 525,476
2027	305,000	218,602	523,602
2028	320,000	206,326	526,326
2029	335,000	193,376	528,376
2030	350,000	179,826	529,826
2031-2035	1,965,000	670,440	2,635,440
2036-2039	1,915,000	210,276	2,125,276
	<u>\$ 5,485,000</u>	<u>\$ 1,909,322</u>	<u>\$ 7,394,322</u>

# **HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2025

### **NOTE G - MANAGEMENT COMPANY**

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

### **NOTE H - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

**HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL – GENERAL FUND**  
**Year Ended September 30, 2025**

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Assessments	\$ 496,114	\$ 500,943	\$ 4,829
Investment earnings	-	34,896	34,896
Miscellaneous revenue	1,600	890	(710)
<b>TOTAL REVENUES</b>	<b>497,714</b>	<b>536,729</b>	<b>39,015</b>
 <b>EXPENDITURES</b>			
Current			
General government	107,794	107,560	234
Maintenance and operations	365,720	320,570	45,150
Capital outlay	-	20,668	(20,668)
<b>TOTAL EXPENDITURES</b>	<b>473,514</b>	<b>448,798</b>	<b>24,716</b>
 <b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	 24,200	 87,931	 63,731
 <b>OTHER FINANCING SOURCES</b>			
Increase in capital reserves	(24,200)	-	24,200
 <b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES</b>	 \$ -	 87,931	 \$ 87,931
 <b>FUND BALANCES</b>			
Beginning of year		652,933	
End of year		\$ 740,864	

\* Original and final budget.

**HAWK'S POINT COMMUNITY DEVELOPMENT DISTRICT**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors, Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING  
STANDARDS*

To the Board of Supervisors  
Hawk's Point Community Development District  
Hillsborough County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Hawk's Point Community Development District, as of September 30, 2025 and for the year ended September 30, 2025, which collectively comprise Hawk's Point Community Development District's basic financial statements and have issued our report thereon dated May 28, 2026.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

This report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

May 28, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF  
SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE  
AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors  
Hawk's Point Community Development District  
Hillsborough County, Florida

We have examined Hawk's Point Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Hawk's Point Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee Hartley & Barnes, P.A.  
Fort Pierce, Florida  
May 28, 2026

Management Letter

To the Board of Supervisors  
Hawk's Point Community Development District  
Hillsborough County, Florida

**Report on the Financial Statements**

We have audited the financial statements of the Hawk's Point Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 28, 2026.

**Auditors' Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

**Other Reporting Requirements**

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 28, 2026, should be considered in conjunction with this management letter.

**Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual audit.

**Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

## **Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

## **Property Assessed Clean Energy (PACE) Programs**

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the District's geographical boundaries during the fiscal year under audit.

## **Specific Information**

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Hawk's Point Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as 3.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 1.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$9,600.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$21,955.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Hawk's Point Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$1,114 to \$1,422 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$1,034,145.
- c. The total amount of outstanding bonds issued by the District as \$5,485,000.

### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

### **Purpose of this Letter**

Our management letter is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

May 28, 2026