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July 17, 2025

Board of Supervisors
Gramercy Farms Community Development District
St. Cloud, Florida

This letter serves as an addendum to the "Management Letter" dated May 19, 2025 and covering the District's fiscal year ended September 30, 2024.

The following paragraph has been added to the beginning of the Financial Condition and Management section:

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Gramercy Farms Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Gramercy Farms Community Development District has met one of the conditions described in Section 218.503(1), Florida Statutes (See finding above).

*Berger Toombs Elam
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Cc: Rick Voss, Auditor General

Fort Pierce / Stuart