

**CEDAR HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT
APRIL 8, 2019 MEETING**

AGENDA PACKAGE

Cedar Hammock Community Development District

Inframark, Infrastructure Management Services

210 N. University Drive • Suite 702 • Coral Springs, Florida 33071

Telephone: (954) 603-0033 • Fax: (954) 345-1292

April 1, 2019

Board of Supervisors

Cedar Hammock Community Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Cedar Hammock Community Development District will be held **Monday, April 8, 2019 at 2:00 p.m.** at the Cedar Hammock Clubhouse, 8660 Cedar Hammock Boulevard, Naples, Florida. Following is the advance agenda for this meeting.

- 1. Roll Call**
- 2. Approval of Agenda**
- 3. Public Comments on Agenda Items**
- 4. Old Business**
- 5. New Business**
 - A. Presentation of Bulkhead & Bridge Repair & Replacement Bids
 - B. Board Interviews of Bidders
- 6. Attorney's Report**
 - A. Draft Letter to Master Association Regarding Use of District's Roadways for Staging
 - B. Update on Claim with Tekram Services
- 7. Engineer's Report**
 - A. New District Map Update
- 8. Manager's Report**
 - A. Approval of the Minutes of the March 11, 2019 Meeting
 - B. Financial Report
 - C. Letter from Berger, Toombs, Elam, Gaines & Frank
 - D. Discussion of Fiscal year 2020 Modified Tentative Budget
 - i. Draft Notice to Owners Regarding Public Hearing on FY2020 Budget
 - E. Proposed FY2020 Meeting Schedule
 - F. Follow-Up Items
 - i. FEMA Update
 - ii. Phoenix Roofing Cedar Hammock Circle Damage Update
 - iii. Cedar Hammock Circle/Sawgrass Way Paving Project Update
 - iv. Camera System Install Update
 - v. Gatehouse Repair Update
- 9. Supervisors Requests**
- 10. Audience Comments**
- 11. Adjournment**

Cedar Hammock CDD

April 1, 2019

Page 2

The balance of the agenda is routine in nature and staff will give their reports at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,

Justin Faircloth

Justin Faircloth

Manager

cc: Dan Cox Brett Sealy Sam Marshall

Sixth Order of Business

6A.

**ITEMS NOT RECEIVED
AT THE TIME OF
AGENDA PUBLICATION**

6B.

**ITEMS NOT RECEIVED
AT THE TIME OF
AGENDA PUBLICATION**

Seventh Order of Business

7A

**ITEMS NOT RECEIVED
AT THE TIME OF
AGENDA PUBLICATION**

Eighth Order of Business

8A.

**MINUTES OF MEETING
CEDAR HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT**

A regular meeting of the Board of Supervisors of the Cedar Hammock Community Development District was held on Monday, March 11, 2019 at 3:00 p.m. at Cedar Hammock Clubhouse, 8660 Cedar Hammock Boulevard, Naples, Florida.

Present and constituting a quorum were:

| | |
|-----------------|---------------------|
| Norman Day | Chairman |
| Quentin Greeley | Vice Chairman |
| Gene Bolton | Assistant Secretary |
| John Martino | Assistant Secretary |
| Fred Bally | Assistant Secretary |

Also present were:

| | |
|------------------------|-------------------|
| Justin Faircloth | District Manager |
| Daniel Cox (via phone) | District Attorney |
| Sam Marshall | District Engineer |
| Residents | |

The following is a summary of the discussions and actions taken at the March 11, 2019 Cedar Hammock Board of Supervisors meeting.

FIRST ORDER OF BUSINESS

Roll Call

- Mr. Faircloth called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Approval of Agenda

- Mr. Faircloth added audience comments on agenda items before organizational matters and also allowing for audience comments on any other item at the end of the meeting after Supervisors requests and comments.

| |
|---|
| <p>On MOTION by Mr. Martino seconded by Mr. Bolton with all in favor, the agenda was approved as amended.</p> |
|---|

THIRD ORDER OF BUSINESS

Audience Comments on the Agenda

- None.

FOURTH ORDER OF BUSINESS**Organizational Matters****A. Discussion and Appointment of Vacant Seat #4**

- Two individuals expressed interest to fill the Board vacancy.
- Mr. Greeley nominated Mr. Fred Bally to be appointed to the Board.

On MOTION by Mr. Greeley seconded by Mr. Bolton with all in favor, Mr. Fred Bally's appointment to vacant seat #4 was approved.

B. Oath of Office

- Mr. Faircloth being a notary of the State of Florida administered the Oath of Office to Mr. Fred Bally.

C. Resolution 2019-05, Designation of Officers

- Mr. Greeley nominated Mr. Day as Chairman.
- Mr. Day nominated Mr. Greeley as Vice Chair

On MOTION by Mr. Greeley seconded by Mr. Bolton with all in favor, resolution 2019-05 designating Mr. Day as Chairman, Mr. Greeley as Vice Chair, Mr. Bolton, Mr. Martino and Mr. Bally as Assistant Secretary, Mr. Faircloth as Secretary, Mr. Bloom as Treasurer and Mr. Baldwin as Assistant Treasurer was adopted.

FIFTH ORDER OF BUSINESS**Old Business****A. Resolution 2019-03 Setting Public Hearing**

- Discussion ensued regarding possible dates for the public hearing. It was suggested to have the public hearing for April 23, 2019 at 2:00 pm
- The question arose about awarding a bid. Mr. Faircloth suggested the Board wait to award a bid until sufficient funds have been received.
- Discussion ensued regarding discounts for timely payments.
- The Board reviewed the assessment methodology and an extensive discussion ensued regarding the document and assessments.
- Mr. Faircloth reviewed a current cash flow analysis with the Board.
- Further discussion ensued regarding the assessment methodology and setting the amount of the assessments. Mr. Cox provided clarification and responded to questions and concerns of the Board related to the assessments.

- Mr. Marshall stated if the Board has budgetary considerations then the items associated with hole #4 jumps to the first of the list regarding priority. Regarding consequences of failure, he recommended it would be better to start the project with hole #5 and its various items.
- Mr. Day provided his opinion on the costs of the projects and wanted them to consider the impact to the community.
- Mr. Cox confirmed the assessment methodology would need to be approved at the meeting, however, the final methodology will be adopted after hearing testimony at the public hearing.
- Further discussion ensued regarding the resolution.
- Discussion ensued regarding whether to make the assessment due on June 1 or July 1.
- Mr. Cox was asked whether all the exhibits in the resolution had to be approved and in form satisfactory to the Board before the vote. Mr. Cox stated, the Board would be approving the engineer's report, the methodology report, and assessment roll which are all preliminary, but may change at the public hearing.
- Board members reviewed various paragraphs of the resolution and had questions which were responded to by the attorney with minor changes.

On MOTION by Mr. Greeley seconded by Mr. Bally with all in favor, resolution 2019-03 setting the public hearing on April 23, 2019 at 2:00 pm was adopted.

B. Resolution 2019-04 Levying Special Assessments

- Further discussion ensued regarding the resolution.
- It was recommended that the Board determine the scope of the project for phase one.
- Discussion ensued regarding the bridges and bulkheads and the costs.
- Mr. Greeley stated they needed to come to an agreement of which projects will be done and when.
- Mr. Faircloth stated he wants to ensure the Board has the funds available to complete the scope of work selected.
- Mr. Faircloth asked if the Board desired to make a motion approving the suggestion from Supervisor Day that all the bulkheads on hole number five as well as the two bridges be determined as the scope for phase one of the project.
- Further extensive discussion ensued regarding the scope of phase one.

On MOTION by Mr. Bally seconded by Mr. Bolton with Mr. Bally, Mr. Bolton, Mr. Day and Mr. Greeley voting AYE and Mr. Martino voting NAY to make all bulkheads on hole number five as well as the two bridges the scope of phase one was approved.

- Discussion ensued regarding the dollar figure for the assessment.

On MOTION by Mr. Greeley seconded by Mr. Bally with all in favor resolution 2019-04, setting the assessment methodology report with changes indicated by the Board and the attorney was adopted.

C. Engineer's Report

- None.

SIXTH ORDER OF BUSINESS

New Business

A. Bulkhead & Bridges Project

- i. **Invitation to Bid**
- ii. **Drafted mailed Notice**
- iii. **Bulkhead & Bridges Project Draft Public Hearing Notice**
- Items were discussed during the presentation of the resolution.

B. Distribution of the Tentative Budget for Fiscal Year 2020 and Consideration of Resolution 2019-06 Approving the Budget and Setting the Public Hearing

- Mr. Faircloth discussed and reviewed the tentative budget with the Board. The purpose of the resolution was explained.
- Discussion ensued regarding building the reserves higher.

On MOTION by Mr. Martino seconded by Mr. Bally with Mr. Martino, Mr. Bally, Mr. Greeley and Mr. Bolton voting Aye and Mr. Day voting NAY resolution 2019-06 with the inclusion of the second installment of the special assessment was adopted.

SEVENTH ORDER OF BUSINESS

Attorney's Report

- Items were previously covered during the discussions regarding Resolution 2019-03 and Resolution 2019-04.

EIGHTH ORDER OF BUSINESS**Engineer's Report**

- None.

NINTH ORDER OF BUSINESS**Manager's Report**

- A. Approval of the Minutes of February 11, 2019

On MOTION by Mr. Martino seconded by Mr. Bally with all in favor the minutes of the February 11, 2019 meeting were approved as presented.

- B. Approval of the Minutes of February 25, 2019

On MOTION by Mr. Martino seconded by Mr. Day with all in favor the minutes of February 25, 2019 were approved as presented.

- C. Financial Report

On MOTION by Mr. Martino seconded by Mr. Day with all in favor the financial report of January 31, 2019 was accepted.

- D. Follow-up Items

- Mr. Faircloth followed up on a number of items.
 - Gatehouse repair
 - Collected money from FEMA for submission of debris clean up
 - Requested authorization from the Board to continue to appeal any outstanding items from FEMA.

On MOTION by Mr. Bolton seconded by Mr. Martino with all in favor authorizing Mr. Faircloth to appeal any decision from FEMA was approved.

- Discussion ensued regarding moving the meeting times from 3:00 to 2:00 pm

On MOTION by Mr. Martino seconded by Mr. Day with all in favor changing the remaining meeting times, aside from the April 1, 2019 Special Meeting, from 3:00 pm to 2:00 pm was approved.

- Remaining meetings will be advertised to reflect time change.

192
193 **TWELFTH ORDER OF BUSINESS** **Adjournment**
194

On MOTION by Mr. Martino seconded by Mr. Day with all in favor, the meeting was adjourned at 5:31 p.m.

| | | |
|-----|------------------|------------|
| 200 | | |
| 201 | Justin Faircloth | Norman Day |
| 202 | Secretary | Chairman |

8B.

CEDAR HAMMOCK
Community Development District

Financial Report

February 28, 2019

Prepared by:



Table of Contents

| <u>FINANCIAL STATEMENTS</u> | <u>Pages</u> |
|---|---------------------|
| Balance Sheet | 1 |
| General Fund | 2 - 3 |
| <u>SUPPORTING SCHEDULES</u> | |
| Non-Ad Valorem Special Assessments | 3 - 4 |
| Cash and Investment Report | 5 |
| Suntrust Bank Reconciliation | 6 |
| Valley National Bank Reconciliation | 7 |
| Check Register | 8 |

CEDAR HAMMOCKS
Community Development District

Financial Statements

(Unaudited)

February 28, 2019

Balance Sheet
February 28, 2019

| <u>ACCOUNT DESCRIPTION</u> | <u>TOTAL</u> |
|--|-------------------|
| <u>ASSETS</u> | |
| Cash - Checking Account | \$ 161,159 |
| Investments: | |
| Certificates of Deposit - 12 Months | 206,435 |
| Certificates of Deposit - 18 Months | 103,130 |
| Money Market Account | 516,583 |
| Deposits | 1,359 |
| TOTAL ASSETS | \$ 988,666 |
| <u>LIABILITIES</u> | |
| Accounts Payable | \$ 3,510 |
| Accrued Expenses | 600 |
| TOTAL LIABILITIES | 4,110 |
| <u>FUND BALANCES</u> | |
| Nonspendable: | |
| Deposits | 1,359 |
| Assigned to: | |
| Operating Reserves | 43,617 |
| Reserves - Bridges | 120,190 |
| Reserves - Bulkheads | 135,928 |
| Reserves - Lakes | 32,153 |
| Reserves - Roadways | 157,725 |
| Unassigned: | 493,584 |
| TOTAL FUND BALANCES | \$ 984,556 |
| TOTAL LIABILITIES & FUND BALANCES | \$ 988,666 |

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 2019

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) |
|--------------------------------|-----------------------------|------------------------|------------------------|-----------------------------|
| REVENUES | | | | |
| Interest - Investments | \$ 2,017 | \$ 840 | \$ 5,654 | \$ 4,814 |
| Interest - Tax Collector | - | - | 143 | 143 |
| Special Assmnts- Tax Collector | 379,523 | 362,424 | 360,172 | (2,252) |
| Special Assmnts- Discounts | (15,181) | (14,499) | (13,993) | 506 |
| Other Miscellaneous Revenues | - | - | 1,100 | 1,100 |
| TOTAL REVENUES | 366,359 | 348,765 | 353,076 | 4,311 |

EXPENDITURES**Administration**

| | | | | |
|--------------------------------|----------------|---------------|---------------|--------------|
| ProfServ-Engineering | 30,000 | 12,500 | 4,560 | 7,940 |
| ProfServ-Legal Services | 2,000 | 833 | 4,125 | (3,292) |
| ProfServ-Mgmt Consulting Serv | 38,404 | 16,002 | 16,002 | - |
| ProfServ-Property Appraiser | 5,693 | 5,693 | 5,693 | - |
| ProfServ-Special Assessment | 2,941 | 2,941 | 2,941 | - |
| ProfServ-Web Site Maintenance | 656 | 273 | 273 | - |
| Auditing Services | 5,000 | - | - | - |
| Postage and Freight | 765 | 319 | 810 | (491) |
| Insurance - General Liability | 7,959 | 7,959 | 7,000 | 959 |
| Printing and Binding | 2,246 | 936 | 793 | 143 |
| Legal Advertising | 2,394 | 998 | 245 | 753 |
| Misc-Bank Charges | 700 | 292 | 237 | 55 |
| Misc-Assessmnt Collection Cost | 7,590 | 7,280 | 6,924 | 356 |
| Misc-Web Hosting | 239 | 239 | 239 | - |
| Office Supplies | 400 | 167 | - | 167 |
| Annual District Filing Fee | 175 | 175 | 175 | - |
| Total Administration | 107,162 | 56,607 | 50,017 | 6,590 |

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 2019

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) |
|--|-----------------------------|------------------------|------------------------|-----------------------------|
| Field | | | | |
| ProfServ-Field Management | 1,539 | 641 | 641 | - |
| Contracts-Water Mgmt Services | 7,200 | 3,000 | 3,000 | - |
| Utility - Cameras | 1,320 | 550 | 533 | 17 |
| Electricity - Wells | 3,000 | 1,250 | 656 | 594 |
| Electricity - Aerator | 2,000 | 833 | 649 | 184 |
| R&M-Lake | 3,000 | 1,250 | 3,113 | (1,863) |
| R&M-Plant Replacement | 3,015 | 1,256 | - | 1,256 |
| R&M Bulkheads | 8,000 | 8,000 | 8,000 | - |
| R&M - Bridges & Cart Paths | 8,000 | 3,333 | - | 3,333 |
| Misc-Contingency | 20,289 | 8,454 | 5,925 | 2,529 |
| Capital Outlay | 9,944 | 6,008 | 6,008 | - |
| Reserve - Bridges | 20,910 | 20,910 | 16,200 | 4,710 |
| Reserve - Bulkheads | 83,980 | 83,980 | 58,235 | 25,745 |
| Reserve - Lakes | 15,000 | 15,000 | - | 15,000 |
| Reserve - Roadways | 72,000 | 72,000 | - | 72,000 |
| Total Field | 259,197 | 226,465 | 102,960 | 123,505 |
| TOTAL EXPENDITURES | 366,359 | 283,072 | 152,977 | 130,095 |
| Excess (deficiency) of revenues | | | | |
| Over (under) expenditures | - | 65,693 | 200,099 | 134,406 |
| Net change in fund balance | \$ - | \$ 65,693 | \$ 200,099 | \$ 134,406 |
| FUND BALANCE, BEGINNING (OCT 1, 2018) | 784,457 | 784,457 | 784,457 | |
| FUND BALANCE, ENDING | \$ 784,457 | \$ 850,150 | \$ 984,556 | |

CEDAR HAMMOCKS
Community Development District

Supporting Schedules

February 28, 2019

**Non-Ad Valorem Special Assessments
(Collier County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2019**

| | | | | | ALLOCATION |
|--------------------------------|--------------------------------|--|--------------------------------------|--------------------------------------|-------------------------------------|
| Date Received | Net Amount Received | Discount / (Penalties) Amount | County Expense Amount | Gross Amount Received | General Fund Assessments |
| Assessments Levied For FY 2019 | | | | \$379,523 | \$ 379,523 |
| Allocation % | | | | 100% | 100% |
| 11/01/18 | 42,900 | 1,824 | 876 | 45,600 | 45,600 |
| 11/08/18 | 3,422 | 194 | 70 | 3,686 | 3,686 |
| 11/19/18 | 130,936 | 5,567 | 2,672 | 139,175 | 139,175 |
| 11/26/18 | 78,204 | 3,325 | 1,596 | 83,125 | 83,125 |
| 12/24/18 | 55,235 | 2,292 | 1,127 | 58,654 | 58,654 |
| 01/24/19 | 22,501 | 677 | 459 | 23,637 | 23,637 |
| 02/18/19 | 6,058 | 114 | 124 | 6,295 | 6,295 |
| TOTAL | \$ 339,256 | \$ 13,993 | \$ 6,924 | \$ 360,172 | \$ 360,172 |
| % COLLECTED | | | | 95% | 95% |
| TOTAL OUTSTANDING | | | | \$ 19,351 | \$ 19,351 |

Cash and Investment Report*February 28, 2019***General Fund**

| <u>Account Name</u> | <u>Bank Name</u> | <u>Investment Type</u> | <u>Maturity</u> | <u>Yield</u> | <u>Balance</u> |
|-----------------------------------|----------------------|-------------------------|-----------------|--------------|--------------------------|
| Checking Account - Operating | SunTrust Bank | Public Funds NOW | n/a | 2.17% | \$ 21,180 |
| Checking Account - Operating | Valley National Bank | Gov't Interest Checking | n/a | 1.99% | 139,979 |
| Certificate of Deposit - 8030 (1) | BankUnited | 12 month CD | 2/13/19 | 1.55% | 206,435 |
| Certificate of Deposit - 6089 | BankUnited | 18 month CD | 9/9/19 | 1.80% | 103,130 |
| Money Market Account | BankUnited | Public Funds MMA | n/a | 1.75% | <u>516,583</u> |
| | | | | Total | <u>\$ 987,308</u> |

Note (1) - Funds from matured CD were deposited into Bank United MMA account in March.

Cedar Hammock CDD

Bank Reconciliation

Bank Account No. 9995 SunTrust - GF
Statement No. 2/19
Statement Date 2/28/2019

| | | | |
|----------------------|-----------|----------------------|-----------|
| G/L Balance (LCY) | 21,180.16 | Statement Balance | 21,599.28 |
| G/L Balance | 21,180.16 | Outstanding Deposits | 0.00 |
| Positive Adjustments | 0.00 | | |
| | | Subtotal | 21,599.28 |
| Subtotal | 21,180.16 | Outstanding Checks | 419.12 |
| Negative Adjustments | 0.00 | Differences | 0.00 |
| | | | |
| Ending G/L Balance | 21,180.16 | Ending Balance | 21,180.16 |
| Difference | 0.00 | | |

| Posting Date | Document Type | Document No. | Description | Amount | Cleared Amount | Difference |
|-------------------------------|---------------|--------------|-------------|--------|----------------|------------|
| Outstanding Checks | | | | | | |
| 2/27/2019 | Payment | 001996 | FEDEX | 419.12 | 0.00 | 419.12 |
| Total Outstanding Checks..... | | | | 419.12 | | 419.12 |

Cedar Hammock CDD

Bank Reconciliation

Bank Account No. 2555 Valley National Bank - GF
Statement No. 02/19
Statement Date 2/28/2019

| | | | |
|-----------------------------|------------|-----------------------------|------------|
| G/L Balance (LCY) | 139,979.08 | Statement Balance | 139,979.08 |
| G/L Balance | 139,979.08 | Outstanding Deposits | 0.00 |
| Positive Adjustments | 0.00 | | |
| | | Subtotal | 139,979.08 |
| Subtotal | 139,979.08 | Outstanding Checks | 0.00 |
| Negative Adjustments | 0.00 | Differences | 0.00 |
| | | | |
| Ending G/L Balance | 139,979.08 | Ending Balance | 139,979.08 |
| | | | |
| Difference | 0.00 | | |

| Posting Date | Document Type | Document No. | Description | Amount | Cleared Amount | Difference |
|-----------------|------------------|-----------------|-------------|--------|-------------------|------------|
|-----------------|------------------|-----------------|-------------|--------|-------------------|------------|

CEDAR HAMMOCK Community Development District

Payment Register by Fund
For the Period from 2/1/2019 to 2/28/2019
(Sorted by Check / ACH No.)

| Fund No. | Check / ACH No. | Date | Payee | Invoice No. | Payment Description | Invoice / GL Description | G/L Account # | Amount Paid |
|---------------------------|-----------------|----------|--------------------------|--------------|--------------------------------|-------------------------------|---------------|---------------------|
| GENERAL FUND - 001 | | | | | | | | |
| 001 | 0009 | 02/22/19 | CEDAR HAMMOCK CDD | MMOCK-021519 | TRSF FUNDS TO MAIN ACCT | Due From Other Funds | 131000 | \$60,000.00 |
| 001 | 001986 | 02/04/19 | FEDEX | 6-436-67841 | JAN POSTAGE | Postage and Freight | 541006-51301 | \$24.22 |
| 001 | 001987 | 02/08/19 | BRIDGING SOLUTIONS LLC | 401 | GOLF CART BRIDGE PROJECT | Reserve - Bridges | 568030-53901 | \$16,200.00 |
| 001 | 001988 | 02/08/19 | CARDNO ENTRIX | 266210 | PROF SERVICE THRU 11/30/18 | Contracts-Water Mgmt Services | 534047-53901 | \$600.00 |
| 001 | 001989 | 02/08/19 | INGENIUM, INC | 165 | ENGINEERING 1/19 | Reserve - Bulkheads | 568038-53901 | \$22,207.50 |
| 001 | 001990 | 02/13/19 | BANKS ENGINEERING INC | 1263CDD-76 | ADDITIONAL ENGINEERING 1/14/19 | ProfServ-Engineering | 531013-51501 | \$3,386.40 |
| 001 | 001991 | 02/13/19 | DANIEL H. COX, P.A. | 10792 | LEGAL SERVICE 1/19 | ProfServ-Legal Services | 531023-51401 | \$2,665.66 |
| 001 | 001992 | 02/13/19 | FEDEX | 6-451-04102 | SERVICE FOR 1/30/19 | Postage and Freight | 541006-51301 | \$13.88 |
| 001 | 001993 | 02/19/19 | CARDNO ENTRIX | 268899 | 1/25/19 MONTHLY MONITORING | Contracts-Water Mgmt Services | 534047-53901 | \$600.00 |
| 001 | 001994 | 02/21/19 | FEDEX | 6-457-56856 | FEB POSTAGE | Postage and Freight | 541006-51301 | \$232.53 |
| 001 | 001995 | 02/21/19 | IRRIGATION CONCEPTS, LLC | 10781 | IRRIGATION WORK EST# 10032 | R&M-Lake | 546042-53901 | \$3,112.90 |
| 001 | 001996 | 02/27/19 | FEDEX | 6-465-11042 | SERVICE FOR 2/8/19 | Postage and Freight | 541006-51301 | \$419.12 |
| 001 | DD0047 | 02/13/19 | FPL - ACH | 021319 ACH | 1/3-2/2/19 ELEC ACH | Electricity - Aerator | 543051-53901 | \$119.07 |
| 001 | DD0047 | 02/13/19 | FPL - ACH | 021319 ACH | 1/3-2/2/19 ELEC ACH | Electricity - Wells | 543050-53901 | \$201.62 |
| Fund Total | | | | | | | | \$109,782.90 |

| | |
|--------------------------|---------------------|
| Total Checks Paid | \$109,782.90 |
|--------------------------|---------------------|

8C.



**Berger, Toombs, Elam,
Gaines & Frank**

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

March 22, 2019

To the Board of Supervisors
Cedar Hammock Community Development District
Collier County, Florida

This letter is intended to communicate certain matters related to the planned scope and timing of our audit of Cedar Hammock Community Development District's (the "District") financial statements as of and for the year ending September 30, 2018.

Communication

Effective two-way communication between our firm and the Board of Supervisors is important to understanding matters related to the audit and developing a constructive working relationship.

Your insights may assist us in understanding the District and its environment, identifying appropriate sources of audit evidence and providing information about specific transactions or events. We will discuss with you your oversight of the effectiveness of internal control and any areas where you request additional procedures to be undertaken. We expect that you will communicate to us any matters you consider relevant to the audit in a timely manner. Such matters might include strategic decisions that may significantly affect the nature, timing and extent of audit procedures, your suspicion or detection of fraud, or any concerns you may have about the integrity or competence of senior management.

We will communicate to you, in timely manner, any fraud involving senior management and other fraud that causes a material misstatement of the financial statements, instances of noncompliance with laws and regulations that come to our attention (unless they are clearly inconsequential), and disagreements with management and other serious difficulties encountered in performing the audit. We also will communicate to you and to management any significant deficiencies or material weaknesses in internal control that become known to us during the course of the audit. Other matters arising from the audit that are, in our professional judgment, significant and relevant to you in your oversight of the financial reporting process will be communicated to you in writing after the audit.

Fort Pierce / Stuart

Member AICPA

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Private Companies practice Section

Member FICPA

Board of Supervisors
Cedar Hammock Community Development District
March 22, 2019
Page 2

Independence

Our independence policies and procedures are designed to provide reasonable assurance that our firm and its personnel comply with applicable professional independence standards. Our policies address financial interests, business and family relationships, and non-audit services that may be thought to bear on independence. Also, if an immediate family member or close relative of a partner or professional employee is employed by a client in a key position, the incident must be reported and resolved in accordance with firm policy. In addition, our policies restrict certain non-audit services that may be provided by Berger, Toombs, Elam, Gaines, and Frank and require audit clients to accept certain responsibilities in connection with the provision of permitted non-attest services.

The Audit Planning Process

Our audit approach places a strong emphasis on obtaining an understanding of how your organization functions. This enables us to identify key audit components and tailor our procedures to the unique aspects of your operations. The development of a specific audit plan will begin by meeting with you and with management to obtain an understanding of your organization's objectives, strategies, risks and performance.

As part of obtaining an understanding of your organization and its environment, we will obtain an understanding of internal control. We will use this understanding to identify risks of material misstatement, which will provide us with a basis for designing and implementing responses to the assessed risks of material misstatement. We will also obtain an understanding of the users of the financial statements in order to establish an overall materiality level for audit purposes. We will conduct formal discussions among engagement team members to consider how and where your financial statements might be susceptible to material misstatement due to fraud or error.

The Concept of Materiality in Planning and Executing the Audit

We apply the concept of materiality in both planning and performing the audit; evaluating the effect of identified misstatements on the audit and the effect of uncorrected misstatements, if any, on the financial statements; and forming the opinion in our report on the financial statements, and determining or reporting in accordance with *Government Auditing Standards* and other compliance reporting requirements. Our determination of materiality is a matter of professional judgment and is affected by our perception of the financial information needs of users of the financial statements. We establish performance materiality at an amount less than materiality for the financial statements as a whole to allow for the risk of misstatements that may not be detected by the audit. We use performance materiality for purposes of assessing the risks of material misstatement and determining the nature, timing and extent of further audit procedures.

Board of Supervisors
Cedar Hammock Community Development District
March 22, 2019
Page 3

The Concept of Materiality in Planning and Executing the Audit (Continued)

Our assessment of materiality throughout the audit will be based on both quantitative and qualitative considerations. Because of the interaction of quantitative and qualitative considerations, misstatements of a relatively small amount could have a material effect on the current financial statements as well as financial statements of future periods. We will accumulate misstatements identified during the audit, other than those that are clearly trivial. At the end of the audit, we will inform you of all individual uncorrected misstatements aggregated by us in connection with our evaluation of our audit test results.

Our Approach to Internal Control Relevant to the Audit

Our audit of the financial statements will include obtaining an understanding of internal control sufficient to plan the audit and determine the nature, timing and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or identify significant deficiencies or material weaknesses. Our review and understanding of the District's internal control is not undertaken for the purpose of expressing an opinion on the effectiveness of internal control.

We will issue a report on internal control related to the financial statements. This report describes the scope of testing of internal control and the results of our tests of internal control. Our report on internal control will include any significant deficiencies and material weaknesses in internal controls of which we become aware of as a result of our understanding and testing of internal controls consistent with the requirements of *Government Auditing Standards* issued by the Comptroller General of the United States.

Timing of the Audit

We have scheduled preliminary audit field work for March 2019. Management's adherence to its closing schedule and timely completion of information used by us in performance of the audit is essential to timely completion of the audit.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the District.



Board of Supervisors
Cedar Hammock Community Development District
March 22, 2019
Page 4

This communication is intended solely for the information and use of the Board of Supervisors and is not intended to be, and should not be, used by anyone other than this specified party.

*Berger Toombs Elam
Gaines & Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK
J.W. GAINES, CPA

8D.

CEDAR HAMMOCK
Community Development District

Annual Operating and Debt Service Budget
Fiscal Year 2020

Approved Tentative Budget
Rev 1 - Meeting 3/11/19

Prepared by:



Table of Contents

| | <u>Page #</u> |
|--|---------------|
| <u>OPERATING BUDGET</u> | |
| General Fund 001 and 002 | |
| Summary of Revenues, Expenditures and Changes in Fund Balances | 1 - 3 |
| Budget Narrative | 4 - 7 |
| Exhibit A - Allocation of Fund Balances | 8 |
| <u>SUPPORTING BUDGET SCHEDULES</u> | |
| 2019-2020 Non-Ad Valorem Assessment Summary..... | 9 |

CEDAR HAMMOCK
Community Development District

Budget Overview
Fiscal Year 2020

CEDAR HAMMOCK
Community Development District

Operating Budget
Fiscal Year 2020

CEDAR HAMMOCK

Community Development District

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

| ACCOUNT DESCRIPTION | ACTUAL | ACTUAL | ADOPTED | ACTUAL | PROJECTED | TOTAL | ANNUAL |
|--------------------------------|----------|----------|-------------------|------------------|------------------|----------------------|-------------------|
| | FY 2017 | FY 2018 | BUDGET FY 2019 | THRU JAN-2019 | FEB- SEP-2019 | PROJECTED FY 2019 | BUDGET FY 2020 |
| REVENUES | | | | | | | |
| Interest - Investments | \$ 5,263 | \$ 9,400 | \$ 2,017 | \$ 4,696 | 9,392 | 14,088 | \$ 10,088 |
| Interest - Tax Collector | - | 16 | - | 143 | - | - | - |
| Special Assmnts- Tax Collector | 279,650 | 379,525 | 379,523 | 353,877 | 25,646 | 379,523 | 158,454 |
| Special Assmnts - Other | - | - | - | - | - | - | 281,622 |
| Special Assmnts- Discounts | (10,283) | (14,175) | (15,181) | (13,879) | (1,026) | (15,181) | (17,603) |
| Other Miscellaneous Revenues | - | 5,988 | - | 1,100 | - | 1,100 | - |
| TOTAL REVENUES | 274,630 | 380,754 | 366,359 | 345,937 | 34,012 | 379,530 | 432,561 |
| EXPENDITURES | | | | | | | |
| Administrative | | | | | | | |
| ProfServ-Engineering | 22,806 | 19,768 | 30,000 | 4,560 | 15,208 | 19,768 | 30,000 |
| ProfServ-Legal Services | 1,413 | 1,593 | 2,000 | 4,125 | 2,000 | 6,125 | 4,249 |
| ProfServ-Mgmt Consulting Serv | 32,130 | 37,286 | 38,404 | 12,801 | 25,602 | 38,403 | 39,555 |
| ProfServ-Property Appraiser | 4,195 | 4,195 | 5,693 | 5,693 | - | 5,693 | 6,601 |
| ProfServ-Special Assessment | 2,855 | 2,855 | 2,941 | 2,941 | - | 2,941 | 3,029 |
| ProfServ-Web Site Maintenance | 617 | 637 | 656 | 219 | 437 | 656 | 676 |
| Auditing Services | 5,000 | 5,000 | 5,000 | - | 5,000 | 5,000 | 5,000 |
| Postage and Freight | 1,050 | 549 | 765 | 140 | 660 | 800 | 900 |
| Insurance - General Liability | 7,235 | 7,235 | 7,959 | 7,000 | - | 7,000 | 7,700 |
| Printing and Binding | 933 | 2,310 | 2,246 | 793 | 1,586 | 2,379 | 2,379 |
| Legal Advertising | 2,090 | 2,181 | 2,394 | 245 | 1,891 | 2,136 | 2,394 |
| Misc-Bank Charges | 656 | 653 | 700 | 190 | 465 | 655 | 700 |
| Misc-Assessmnt Collection Cost | 3,618 | (1,019) | 7,590 | 6,800 | 513 | 7,313 | 8,802 |
| Misc-Web Hosting | 115 | 47 | 239 | 239 | - | 239 | 246 |
| Office Supplies | - | 33 | 400 | - | 267 | 400 | 400 |
| Annual District Filing Fee | 175 | 175 | 175 | 175 | - | 175 | 175 |
| Total Administrative | 84,888 | 83,498 | 107,162 | 45,921 | 53,628 | 99,681 | 112,806 |
| Field | | | | | | | |
| ProfServ-Field Management | 1,450 | 1,494 | 1,539 | 513 | 1,026 | 1,539 | 1,585 |
| Contracts-Water Mgmt Services | 7,200 | 7,200 | 7,200 | 2,400 | 4,800 | 7,200 | 7,200 |
| Utility - Cameras | 1,288 | 1,160 | 1,320 | 425 | 850 | 1,275 | 1,268 |
| Electricity - Wells | 2,841 | 4,324 | 3,000 | 455 | 910 | 1,365 | 3,000 |
| Electricity - Aerator | 1,325 | 1,598 | 2,000 | 530 | 1,060 | 1,590 | 2,000 |
| R&M - Lake | - | 2,167 | 3,000 | - | 3,000 | 3,000 | 3,000 |
| R&M - Plant Replacement | 1,593 | - | 3,015 | - | 3,015 | 3,015 | 3,015 |
| R&M - Bridges | - | - | 8,000 | - | 8,000 | 8,000 | 8,000 |
| R&M - Bulkheads | - | - | 8,000 | 8,000 | - | 8,000 | 8,000 |
| Misc-Contingency | 18,529 | 15,966 | 20,289 | 5,925 | 11,850 | 17,775 | 12,243 |
| Capital Outlay | 22,875 | - | 9,944 | 6,008 | 3,936 | 9,944 | 9,944 |
| Total Field | 57,101 | 33,909 | 67,307 | 24,256 | 38,447 | 62,703 | 59,255 |
| TOTAL EXPENDITURES | 141,989 | 117,407 | 174,469 | 70,177 | 92,074 | 162,384 | 172,061 |

CEDAR HAMMOCK

Community Development District

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

| ACCOUNT DESCRIPTION | ACTUAL FY 2017 | ACTUAL FY 2018 | ADOPTED BUDGET FY 2019 | ACTUAL | PROJECTED | TOTAL | ANNUAL |
|--|-------------------|-------------------|------------------------------|-------------------|---------------------|----------------------|-------------------|
| | | | | THRU JAN-2019 | FEB- SEP-2019 | PROJECTED FY 2019 | BUDGET FY 2020 |
| Reserve - Bridges | - | 28,840 | 20,910 | 16,200 | 4,710 | 20,910 | 35,000 |
| Reserve - Bulkheads | 45,332 | 15,412 | 83,980 | 58,235 | 25,745 | 83,980 | 95,500 |
| Reserve - Lakes | 442 | 12,400 | 15,000 | - | 15,000 | 15,000 | 25,000 |
| Reserve - Roadways | 194,370 | 32,141 | 72,000 | - | 72,000 | 72,000 | 105,000 |
| Total Reserves | 240,144 | 88,793 | 191,890 | 74,435 | 117,455 | 191,890 | 260,500 |
| TOTAL EXPENDITURES & RESERVES | 382,133 | 206,200 | 366,359 | 144,612 | 209,529 | 354,274 | 432,561 |
| Excess (deficiency) of revenues | | | | | | | |
| Over (under) expenditures | (107,503) | 174,554 | - | 201,325 | (175,517) | 25,256 | - |
| Net change in fund balance | (107,503) | 174,554 | - | 201,325 | (175,517) | 25,256 | - |
| Fund balance - audit adjustments | - | - | - | - | - | - | - |
| FUND BALANCE, BEGINNING | 717,406 | 609,903 | 784,457 | 784,457 | - | 784,457 | 809,713 |
| FUND BALANCE, ENDING | \$ 609,903 | \$ 784,457 | \$ 784,457 | \$ 985,782 | \$ (175,517) | \$ 809,713 | \$ 809,713 |

CEDAR HAMMOCK

Community Development District

General Fund (002)

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

| ACCOUNT DESCRIPTION | ADOPTED BUDGET FY 2019 | ACTUAL THRU JAN-2019 | PROJECTED FEB- SEP-2019 | TOTAL PROJECTED FY 2019 | ANNUAL BUDGET FY 2020 |
|---------------------------------------|------------------------------|----------------------------|-------------------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | |
| Special Assmnts- Tax Collector | \$ - | \$ - | \$ - | \$ - | \$ 1,166,613 |
| Special Assmnts - CDD Collected | - | - | 1,989,010 | 1,989,010 | - |
| Special Assmnts- Discounts | - | - | (79,560) | (79,560) | (46,665) |
| TOTAL REVENUES | - | - | 1,909,450 | 1,909,450 | 1,119,948 |
| EXPENDITURES | | | | | |
| <i>Administrative</i> | | | | | |
| ProfServ-Property Appraiser | - | - | 29,835 | 29,835 | 17,499 |
| Misc-Assessmnt Collection Cost | - | - | - | - | 23,332 |
| Total Administrative | - | - | - | - | 40,831 |
| <i>Field</i> | | | | | |
| ProfServ-Field Management | - | - | 450,000 | 450,000 | - |
| Capital Outlay Bulkhead and Bridges | - | - | 1,959,450 | 1,959,450 | 1,079,117 |
| Total Field | | | 2,409,450 | 2,409,450 | 1,079,117 |
| TOTAL EXPENDITURES | - | - | 2,409,450 | 2,409,450 | 1,119,948 |
| Excess (deficiency) of revenues | | | | | |
| Over (under) expenditures | - | - | (500,000) | (500,000) | 1,119,948 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Loan Proceeds | - | - | 500,000 | 500,000 | 500,000 |
| TOTAL OTHER SOURCES (USES) | - | - | 500,000 | 500,000 | 500,000 |
| Net change in fund balance | - | - | - | - | - |
| Fund balance - audit adjustments | - | - | - | - | - |
| FUND BALANCE, BEGINNING | - | - | - | - | - |
| FUND BALANCE, ENDING | \$ - | \$ - | \$ - | \$ - | \$ - |

Budget Narrative
Fiscal Year 2020

REVENUES

Interest Income

The District earns interest on the monthly average collected balance for their operating accounts, money market accounts and certificates of deposits.

Special Assessments - Tax Collector

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

Special Assessments – CDD Collected

The District will bill a Non-Ad Valorem assessment on all the assessable property within the District not currently collected through the Tax Collector in order to pay for the operating expenditures during the Fiscal Year.

Special Assessments - Other

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for Reserves based on the study from May 2017.

Special Assessments - Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Administrative

Prof Service - Engineering

The District's engineer will be providing general engineering services to the District, i.e., attendance and preparation for monthly board meetings, review invoices, etc.

Prof Service - Legal Services

The District's legal counsel will be providing general legal services to the District, i.e., attendance & preparation for monthly meetings, review operating & maintenance contracts, etc.

Prof Service - Management Consulting Serv

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services. These services are further outlined in Exhibit "A" of the Management Agreement. A 3% increase is proposed.

Budget Narrative
Fiscal Year 2020

EXPENDITURES:

Administrative (cont'd)

Prof Service - Property Appraiser

The Property Appraiser provides the District with a listing of the legal description of each property parcel within the District boundaries, and the names and addresses of the owners of such property. The District reimburses the Property Appraiser for necessary administrative costs incurred to provide this service. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The budget for property appraiser costs was based on 1.5% of gross assessments.

Prof Service - Special Assessment

The District's Collection Agent will be providing financial services which include the collection of prepaid assessments, maintenance of District's assessment roll and levying the annual operating and maintenance assessments.

Prof Service – Web Site Maintenance

Inframark Infrastructure Management Services maintains the District's email accounts & updates the web site information. A 3% increase is proposed.

Auditing Services

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm.

Postage and Freight

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Insurance - General Liability

The District's General Liability & Public Officials Liability Insurance policy is with The Florida League of Cities, Inc. The Florida League of Cities, Inc. specializes in providing insurance coverage to governmental agencies.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Budget Narrative
Fiscal Year 2020

EXPENDITURES

Administrative (cont'd)

Misc - Bank Charges

Bank analysis fees that are incurred during the year.

Misc-Assessment Collection Costs

The District reimburses the Tax Collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

Misc – Web Hosting

The District incurs expenses to maintain and renew their website domain and email accounts.

Office Supplies

Miscellaneous office supplies required for the preparation of agenda packages.

Annual District Filing Fee

The District is required to pay an annual fee of \$175 to the Dept of Economic Opportunity Div.

Field Services

Prof Service – Field Management

Inframark Infrastructure Management Services inspects the field and provides an annual report.

Contracts – Water Mgmt Services

Professional services for environmental permit compliance. Currently all fees associated with the renewal of the Water Use Permit.

Contracts - Water Quality

Professional services in monitoring water quality for reporting to regulatory agencies.

Utility – Cameras

Comcast provides monitoring services for the District's gate cameras.

Electricity - Wells

FPL provides electrical services for the District's pumps at the following addresses:

- 8684 Cedar Hammock Circle - Well #4 Meter KL35128
- 3639 Cedar Hammock Court – Well #6 Meter ACD4996

Budget Narrative
Fiscal Year 2020

EXPENDITURES

Field Services (cont'd)

Electricity - Aerators

FPL provides electrical services for the District's pumps at the following addresses:

- 3826 Wax Myrtle Run – Meter ACD4234
- 8892 Cedar Hammock Blvd – Meter ACD4976
- 3766 Buttonwood Way – Meter ACD8387

R&M - Lake

Repair and maintenance expenses related to lakes including washout repairs and erosion.

R&M – Plant Replacement

Replace landscape plantings at pumps.

Misc-Contingency

Any current year Field expenditure that may not have been provided for in the budget.

Capital Outlay

Capital expenditures for items such as irrigation equipment or other items meeting capital expenditure requirements.

Capital Outlay – Bulkhead and Bridges

Renovation project consistent for Lake 11 consisting of Road Bulkhead, Island Bulkhead, Bridge 5A and Bridge 5B.

Reserves:

Reserve - Bridges

Funds to be set aside for future bridge expenditures as determined by the BOS.

Reserve - Bulkheads

Funds to be set aside for future bulkhead expenditures as determined by the BOS.

Reserve - Lakes

Funds to be set aside for future lake expenditures as determined by the BOS.

Reserve - Roadways

Funds to be set aside for future roadway expenditures as determined by the BOS.

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

| | <u>Amount</u> |
|---|----------------------|
| Beginning Fund Balance - Fiscal Year 2020 | \$ 809,713 |
| Net Change in Fund Balance - Fiscal Year 2020 | - |
| Reserves - Fiscal Year 2020 Additions | 260,500 |
| Total Funds Available (Estimated) - FY20 | 1,070,213 |

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

| | | |
|---|----------|-----------------------|
| Operating Reserve - First Quarter Operating Capital | | 43,015 ⁽¹⁾ |
| Reserves - Bridges | | |
| Prior Year's Reserve Funding | 139,090 | |
| FY 2019 Reserve Funding | 20,910 | |
| Less Actual FY19 | (16,200) | |
| FY 2020 Reserve Funding | 35,000 | 178,800 |
| Reserves - Bulkheads | | |
| Prior Year's Reserve Funding | 141,709 | |
| FY 2019 Reserve Funding | 83,980 | |
| Less Actual FY19 | (58,235) | |
| FY 2020 Reserve Funding | 95,500 | 262,954 |
| Reserves - Lakes | | |
| Prior Year's Reserve Funding | 44,553 | |
| FY 2019 Reserve Funding | 15,000 | |
| FY 2020 Reserve Funding | 25,000 | 84,553 |
| Reserves - Roadways | | |
| Prior Year's Reserve Funding | 184,409 | |
| FY 2019 Reserve Funding | 72,000 | |
| FY 2020 Reserve Funding | 105,000 | 361,409 |
| | Subtotal | 930,731 |

| | |
|---|-------------------|
| Total Allocation of Available Funds | 930,731 |
| Total Unassigned (undesignated) Cash | \$ 139,482 |

Notes

(1) Represents approximately 3 months of operating expenditures less FY2020 budget reserves.

CEDAR HAMMOCK

Community Development District

Supporting Budget Schedules

Fiscal Year 2020

2019-2020 Assessment Chart

| | | Reserve Assessment | O & M Assessment | Special Assessment | Total | Prior Year Assessment | |
|---------------|-------------|-----------------------|---------------------|-----------------------|-------------|--------------------------|-------------------|
| Product | Total Units | FY 2020 | FY 2020 | FY 2020 | Total 2020 | FY 2019 | Percent Change |
| Single Family | 65 | \$ 352.47 | \$ 198.32 | \$ 1,460.09 | \$ 2,010.87 | \$ 475.00 | 323.3% |
| 2-Story | 228 | \$ 352.47 | \$ 198.32 | \$ 1,460.09 | \$ 2,010.87 | \$ 475.00 | 323.3% |
| 4-Story | 330 | \$ 352.47 | \$ 198.32 | \$ 1,460.09 | \$ 2,010.87 | \$ 475.00 | 323.3% |
| Duplex | 176 | \$ 352.47 | \$ 198.32 | \$ 1,460.09 | \$ 2,010.87 | \$ 475.00 | 323.3% |
| | 799 | | | | | | |

8Di

Cedar Hammock

Community Development District

5911 Country Lakes Drive
Ft. Myers, Florida 33905

Phone: (239) 245-7118

Fax: (239) 245-7120

April 12, 2019

NOTICE

Dear Property Owner,

RE: Parcel ID No.

This Notice is issued pursuant to section 197.3632, Florida Statutes, and provides you with information about the Cedar Hammock Community Development District ("District"), its assessments and upcoming public hearing. As you may know, the District is a special purpose unit of local government located in Collier County, Florida. The Cedar Hammock Community Development District provides certain types of infrastructure for the lands within the District including your property.

Upcoming Public Hearing

The District will hold a public hearing on Monday, May 13, 2019, at 2:00 p.m. at the Cedar Hammock Clubhouse, 8660 Cedar Hammock Boulevard, Naples, Florida. The purpose of the public hearing will be to consider the adoption of the District's budgets and assessments.

The District imposes special assessments on your property, the purpose of which is to fund the District's general administrative and maintenance budget. The District is responsible for operating and maintaining the lakes, preserves, bridges and bulkheads, roads, storm water drainage system, street lights and street signage. The budget is adopted each year after consideration by the Board and after a public hearing. As in the past, this year the District will be collecting the assessments for operations and maintenance on the Collier County Tax Bill.

All benefited lands within the District pay these assessments, including undeveloped and developed lands. Lands within the District are assigned units of measurement in accordance with their use. Platted residential lots are considered to contain one (1) residential unit. Unplatted residential lands and non-residential lands including commercial lands are assigned units in accordance with the District's assessment methodology on file at the offices of the District Manager. This year, the District expects to levy no more than \$2,010.87 for Fiscal Year 2020 for operations and maintenance, reserve, and special assessments against your parcel based upon the year's anticipated budget. This will represent a \$1,535.87 increase in assessments from the FY 2019 levy of \$475.00 which is needed to address current and future maintenance and capital needs. Reserves are being established for replacement of bridges, road resurfacing and similar maintenance needs. Your parcel has one (1) unit based on the District's assessment methodology. The assessment against each parcel is the total of the units in each parcel multiplied by the assessment per unit; therefore the assessment on your parcel will not exceed \$2,010.87. The District expects to collect no more than \$1,606,689.00 in gross revenue as a result of the operations and maintenance, reserve, and special assessments.

You have the right to appear at this public hearing and express any objections, suggestions or comments you may have. You may also file written objections within twenty days of the date of this Notice at the office of the District Manager, 5911 Country Lakes Drive, Ft. Myers, Florida 33905, Attention: Justin Faircloth. By operation of law, the District's assessments each year constitute a lien against your property located within the District just as do each year's property taxes. It is important to pay your assessments since failure to do so will cause a tax certificate to be issued against the property which may result in loss of title.

I hope this information is helpful. If you have any questions, please do not hesitate to contact my office. We look forward to your continued interest in the District.

Sincerely,

Cedar Hammock Community Development District

Justin Faircloth
District Manager

8E.

Notice of Meetings
Cedar Hammock
Community Development District

The Board of Supervisors of the Cedar Hammock Community Development District will hold their meetings for Fiscal Year 2020 at the Cedar Hammock Clubhouse, 8660 Cedar Hammock Boulevard, Naples, Florida at 2:00 p.m. on the second Monday of the following months except as noted:

October 14, 2019
November 11, 2019
January 13, 2020
February 10, 2020
March 10, 2020
April 13, 2020
May 11, 2020

There may be occasions when one or more Supervisors will participate by telephone. Meetings may be continued to a date and time certain which will be announced at the meeting.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Management Company, Inframark, Infrastructure Management Services at (954) 603-0033. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1 for aid in contacting the District Office.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Justin Faircloth
District Manager