

**CEDAR HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT
MAY 14, 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

May 7, 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 **Tuesday, May 14, 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. Comments on Agenda Items

4. Fiscal Year 2020 Budget Public Hearing

- A. Open the Public Hearing for Public Comment
- B. Close the Public Hearing for Public Comment
- C. Consideration of Resolution 2019-09, Adoption of the Budget for the Fiscal Year
- D. Consideration of Resolution 2019-10, Levy of Non-Ad Valorem Assessments

5. Old Business

- A. Bulkhead and Bridge Repair Replacement Bid Update
 - i. Cap Rock Bulkhead/Culvert Bridge Proposal by Kipp Schulties
 - ii. Bridging Solutions Review of Kipp Schulties Proposal
 - iii. Ingenium Review of Kipp Schulties Proposal
 - iv. Banks Engineering Email 4/30/19
- B. Consideration of Resolution 2019-08, Imposition, Levy Collection and Enforcement of Certain Non-Ad Valorem Special Assessment

6. New Business

7. Attorney's Report

- A. Draft Letter to Master Association Regarding Use of District's Roadway for Staging

8. Engineer's Report

Cedar Hammock CDD
May 7, 2019
Page 2

- A. New District Map Update
- B. Cardno Quarter 1 2019 Report
- C. Cardno Proposal for SFWMD Water Use Permit Renewal

9. Manager's Report

- A. Approval of the Minutes of April 1, 2019 Bid Meeting
- B. Approval of the Minutes of April 8, 2019 Meeting
- C. Approval of the Minutes of April 11, 2019 Continued Meeting
- D. Approval of the Minutes of April 23, 2019 Special meeting
- E. Financial Report
- F. Proposed FY2020 Meeting Schedule
- G. Acceptance of the Financial Audit Report, September 2018
- H. Report on the Number of Registered Voters (498)
- I. Follow Up Items

10. Supervisors Requests

11. Audience Comments

12. Adjournment

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

Fourth Order of Business

CEDAR HAMMOCK
Community Development District

Annual Operating and Debt Service Budget
Fiscal Year 2020

Approved Tentative Budget
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 Revenus	-	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	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
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:

Administrative (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						

4C.

RESOLUTION 2019-09

A RESOLUTION OF THE CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS OF THE DISTRICT AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020, AND REFERENCING THE MAINTENANCE AND BENEFIT SPECIAL ASSESSMENTS TO BE LEVIED BY THE DISTRICT FOR SAID FISCAL YEAR

WHEREAS, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes, the District Manager has submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanation and a complete financial plan for each fund of the District, prior to the fifteenth (15th) day in June, 2019; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget and any proposed long-term financial plan or program of the District for future operations (the "Proposed Budget") the District did file a copy of the Proposed Budget with the general purpose local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, on March 11, 2019, the Board set May 14, 2019 as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a) Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes requires that, prior to October 1 of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget on a Cash Flow Budget basis, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year; and

WHEREAS, Section 190.021, Florida Statutes provides that the Annual Appropriation Resolution shall also fix the Maintenance Special Assessments and Benefit Special Assessments upon each piece of property within the boundaries of the District benefited, specifically and peculiarly, by the maintenance and/or capital improvement programs of the District, such levy representing the amount of District assessments necessary to provide for payment during the ensuing budget year of all properly authorized expenditures to be incurred by the District, including principal and interest of special revenue, capital improvement and/or benefit assessment bonds, in order for the District to exercise its various general and special powers to implement its single and specialized infrastructure provision purpose; and

WHEREAS, the Board of Supervisors of the Cedar Hammock Community Development District finds and determines that the non-ad valorem special assessments it imposes and levies on the parcels of property by this Resolution for the operations of the District and the maintenance of its facilities will constitute a mechanism by which the property owners lawfully and validly will reimburse the District for

those certain special and peculiar benefits the District has determined are received by, and flow to, the parcels of property from the systems, facilities and services being provided, and that the special and peculiar benefits are apportioned in a manner that is fair and reasonable in accordance with applicable assessment methodology and related case law; and

WHEREAS, the Chair of the Board of Supervisors may designate the District Manager or other person to certify the non-ad valorem assessment roll to the Tax Collector in and for Collier County political subdivision on compatible electronic medium tied to the property identification number no later than 15 September 2019 so that the Tax Collector may merge that roll with others into the collection roll from which the November tax notice is to be printed and mailed; and

WHEREAS, the proceeds from the collections of these imposed and levied non-ad valorem assessments shall be paid to the Cedar Hammock Community Development District; and

WHEREAS, the Tax Collector, under the direct supervision of the Florida Department of Revenue performs the state work in preparing, mailing out, collecting and enforcing against delinquency the non-ad valorem assessments of the District using the Uniform Collection Methodology for non-ad valorem assessments; and

WHEREAS, if the Property Appraiser and the Tax Collector have adopted a different technological procedure for certifying and merging the rolls, then that procedure must be worked out and negotiated with Board approval through the auspices of the District Manager before there are any deviations from the provisions of Section 197.3632, Fla. Stat., and Rule 12D-18, Florida Administrative Code.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF CEDAR HAMMOCK COMMUNITY
DEVELOPMENT DISTRICT;**

Section 1. The provisions of the whereas clauses are true and correct and are incorporated herein as dispositive.

Section 2. Budget

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Treasurer and the office of the Recording Secretary, and is hereby attached to this resolution, and hereby approves the Proposed Budget subject to amendments made at the public hearing, if any.
- b. That the District Manager's Proposed Budget, as amended by the Board, is adopted hereby in accordance with the provisions of Section 190.008(2)(a), Florida Statutes and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be revised subsequently as deemed necessary by the District Manager to reflect actual revenues and expenditures for the Fiscal Year 2019 and/or revised projections for Fiscal Year 2020.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Treasurer and the District Recording Secretary and identified as "The Budget for the Cedar Hammock Community Development District for the Fiscal Year Ending September 30, 2020, as Adopted by the Board of Supervisors on May 14, 2019."

Section 3. Appropriations

That there be, and hereby is appropriated out of the revenues of the Cedar Hammock Community Development District, for the Fiscal Year beginning October 1, 2019, and ending September 30, 2020 the sum of _____ to be raised by the applicable imposition and levy by the Board of non-ad valorem special assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$
DEBT SERVICE FUND	\$
 Total All Funds	 \$

Section 4. Supplemental Appropriations

The Board may authorize by resolution supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget account to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpended balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the applicable department director and the District Manager or Treasurer. The District Manager or Treasurer must establish administrative procedures, which require information on the request forms proving that such transfer requests comply with this section.

Section 5. Maintenance and Benefit Special Assessment Levy: Fixed and Referenced and to be Levied by the Board

- a. That the Fiscal Year 2020 Maintenance and Benefit Special Assessment Levies (the "assessment levy") for the assessment upon all the property within the boundaries of the District based upon the special and peculiar benefit received and further based upon reasonable and fair apportionment of the special benefit, shall be in accordance with the attached Exhibit A, which levy represents the amount of District assessments necessary to provide for payment during the

aforementioned budget year of all properly authorized expenditures to be incurred by the District, including principal and interest of special revenue, capital improvement and/or benefit assessment bonds. Said assessment levy shall be distributed as follows:

General Fund O & M	\$ [See Assessment Levy Resolution 2019-10]
Debt Service Fund	\$ [See Assessment Levy Resolution 2019-10]

- b. The designee of the Chair of the Board of Supervisors of the Cedar Hammock Community Development District shall be the Manager or the Treasurer of the District designated to certify the non-ad valorem assessment roll to the Tax Collector in and for the Collier County political subdivision, in accordance with applicable provisions of State law (Chapters 170, 190 and 197, Fla. Stat.) and applicable rules (Rule 12D-18, Florida Administrative Code) which shall include not only the maintenance special assessment levy but also the total for the debt service levy, as required by and pursuant to law.

Introduced, considered favorably, and adopted this 14th day of May, 2019.

Cedar Hammock Community Development District

Norman Day
Chairman

Attest:

Justin Faircloth
Secretary

4D.

RESOLUTION 2019-10

A RESOLUTION LEVYING AND IMPOSING A NON AD VALOREM MAINTENANCE AND BENEFIT SPECIAL ASSESSMENT FOR THE CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2020

Preamble

WHEREAS, the Cedar Hammock Community Development District owns certain improvements and facilities incurs costs of operation, repairs and maintenance; and

WHEREAS, the Board of Supervisors of the Cedar Hammock Community Development District find that the District's total General Fund operation assessments, taking into consideration other revenue sources during Fiscal Year 2020, will amount to \$_____; and

WHEREAS, the Board of Supervisors of the Cedar Hammock Community Development District finds the District's Debt Service Fund Assessment during Fiscal Year 2020 will amount to \$0; and

WHEREAS, the Board of Supervisors of the Cedar Hammock Community Development District finds that the maintenance and benefit non-ad valorem special assessments it levies and imposes by this resolution for operations, repair and maintenance will reimburse the District for certain special and peculiar benefits received by the property subject to the assessment flowing from the operations, repair and maintenance of the systems, facilities and services provided by the District and are apportioned in a manner that is fair and reasonable, in accordance with the applicable assessment methodology; and

WHEREAS, the District Board understands that this resolution levies the maintenance and benefit assessments for 2020 and the Chair of the District, or his designee, the District Manager, shall certify a total non-ad valorem assessment roll in a timely manner to the Tax Collector in and for Collier County for collection to include all assessments levied and approved by the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT OF COLLIER COUNTY, FLORIDA;

Section 1. All the whereas clauses are incorporated herein and are dispositive.

Section 2. A special assessment for maintenance as provided for in Section 190.021(3), Florida Statutes, and a special assessment for the exercise of the District's powers as provided for in Section 190.021(2), Florida Statutes (hereinafter referred to as Assessments) are hereby levied on the platted lots within the District.

Section 3. That the collection and enforcement of the aforesaid Assessments on platted lots shall be by the Tax Collector serving as agent of the State of Florida in Collier County (Tax Collector) and shall be at the same time and in like manner as ad valorem taxes and subject to all ad valorem tax collection and enforcement procedures which attend the use of the official annual tax notice.

Section 4. The levy and imposition of the Assessments on platted lots included in the District will be certified as a total amount on the non-ad valorem assessment roll to the Collier County Tax Collector by the designee of the Chair of the Board on compatible medium no later than 15 September 2018, and shall then be collected by the Tax Collector on the tax notice along with other non-ad valorem assessments from other local governments and with all applicable property taxes to each platted parcel of property.

Section 5. The proceeds therefrom shall be paid to the Cedar Hammock Community Development District.

Section 6. The Chair of the Board of the Cedar Hammock Community Development District designates the District Manager to perform the certification duties.

Section 7. Be it further resolved, that a copy of this Resolution be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with law.

PASSED AND ADOPTED this 14th of May, 2019, by the Board of Supervisors of the Cedar Hammock Community Development District, Collier County, Florida.

Secretary

Norman Day
Chairman

Fifth Order of Business

5Ai.

----- Forwarded message -----

From: **Kipp Schulties** <kschulties@gmail.com>
Date: Thu, Apr 18, 2019 at 10:44 AM
Subject: Cedar Hammock alternative
To: Quentin Greeley <qjgreeley@gmail.com>, Tom Read
<generalmanager@cedarhammockcc.com>
CC: Lee Marshall <leemmarshall00@gmail.com>

Quentin and Tom - I spent about 4-5 hours trying to put together an alternative concept and price this out.

I looked at it as addressing the current issues of wood replacement using more permanent materials (stack rock and rip rap) while also improving the golf course in areas that would be impacted by the wood bridge and bulkhead replacement project. I think you were probably aware of most of what I might be suggesting per our meeting a week ago, but I did expand what I was thinking on hole # 5 to make it a better hole in the process that improves visibility as well as access to the fairway.

You will need to zoom in on each of the pictures as they may be a little difficult to read as I have simply "red-lined" the concept for each area over top of a black and white aerial crop from Google Earth. I took a portion of the large waste area on # 9 to serve as a borrow area and surface water equator for the amount of lake filled in by the adjustments shown

In a nutshell, other than the bridges on holes 9 and 18, all wood will be replaced meaning that you will save long term from having to re-deck or replace in the future (other than # 9 and 18) and the estimate (which is a little on the high side) is only about half the amount of what you are considering currently with the vinyl sheet plies.
See information attached.

Kipp Schulties

Kipp Schulties
President



Kipp Schulties Golf Design, Inc

[123 Andros Harbour Place](#)
[Jupiter, FL 33458](#)

561.626.7812 (office)
561.373.1975 (cell)
www.ksgolfdesign.com

Cedar Hammock Preliminary Project Estimate



Updated: April 18, 2019

Hard Costs

Item	Qty.		Unit	Scheduled	Proj. Qty.	Projected Cost	Completed
Mobilization	1	LS	\$ -	\$ 25,000.00	1	\$ 25,000.00	\$ -
Grass Stripping & Burial	10	AC	2,350.00	\$ 23,500.00	10	\$ 23,500.00	\$ -
Greens Mix Salvage	0	CY	5.00	\$ -	0	\$ -	\$ -
Green Core Outs	0	CY	4.50	\$ -	0	\$ -	\$ -
Concrete Cart Path Removal	2,750	LF	4.00	\$ 11,000.00	2,750	\$ 11,000.00	\$ -
Remove Existing Bulkhead Walls	3,020	LF	10.00	\$ 30,200.00	3,020	\$ 30,200.00	\$ -
Remove Wood Bridges	537	LF	25.00	\$ 13,425.00	537	\$ 13,425.00	\$ -
Tree Removal (allocation)	0	LS	-	\$ -	0	\$ -	\$ -
Tree Transplantation	1	LS	-	\$ 5,000.00	1	\$ 5,000.00	\$ -
De-watering lakes	1	LS		\$ 35,000.00	1	\$ 35,000.00	
Earthmoving (non-rock excavation)	12,500	CY	4.75	\$ 59,375.00	12,500	\$ 59,375.00	\$ -
Earthmoving (Rock Excavation)	10,000	CY	7.00	\$ 70,000.00	10,000	\$ 70,000.00	
New USGA Greens	0	SF	\$ 5.00	\$ -	0	\$ -	\$ -
Tee Construction	20,000	SF	\$ 0.50	\$ 10,000.00	20,000	\$ 10,000.00	\$ -
New Sand Bunkers	5,000	SF	\$ 3.50	\$ 17,500.00	5,000	\$ 17,500.00	\$ -
Shaping	1	LS	\$ -	\$ 15,000.00	1	\$ 15,000.00	\$ -
Stacked Rock (Walls/ Culverts)	13,200	SF	\$ 40.00	\$ 528,000.00	13,200	\$ 528,000.00	\$ -
4" smoothwall N-12 pipe	400	LF	\$ 6.00	\$ 2,400.00	400	\$ 2,400.00	\$ -
6" smoothwall N-12 pipe	2,000	LF	\$ 7.35	\$ 14,700.00	2,000	\$ 14,700.00	\$ -
8" smoothwall N-12 pipe	1,000	LF	\$ 9.50	\$ 9,500.00	1,000	\$ 9,500.00	\$ -
36" N-12 Lake Equalizer pipe (# 7)	180	LF	\$ 70.00	\$ 12,600.00	180	\$ 12,600.00	\$ -
Storm Water Pipe Extensions (# 16)	1	LS	\$ -	\$ 15,000.00	1	\$ 15,000.00	
8" Catch Basin (metal grate)	8	CT	\$ 325.00	\$ 2,600.00	8	\$ 2,600.00	\$ -
12" Catch Basin (metal grate)	6	CT	\$ 450.00	\$ 2,700.00	6	\$ 2,700.00	\$ -
12' Square Cart Paths Basins	15	CT	\$ 500.00	\$ 7,500.00	15	\$ 7,500.00	\$ -
Contech Culvert Pipes	3	CT	\$ 30,000.00	\$ 90,000.00	3	\$ 90,000.00	\$ -
Contech Pipe Installation	3	CT	\$ 5,000.00	\$ 15,000.00	3	\$ 15,000.00	\$ -
Irrigation Impacts (allocation)	1	LS	\$ -	\$ 150,000.00	1	\$ 150,000.00	\$ -
Rip Rap Installation	60,000	SF	\$ 6.50	\$ 390,000.00	60,000	\$ 390,000.00	
Bridge Re-decking (# 9 and 18)	775	LF	\$ 500.00	\$ 387,500.00	775	\$ 387,500.00	
New Concrete Cart Paths	2,750	LF	\$ 33.00	\$ 90,750.00	2,750	\$ 90,750.00	\$ -
Concrete Curbing	2,000	LF	\$ 7.00	\$ 14,000.00	2,000	\$ 14,000.00	\$ -
Grassing Preparation	7	AC	\$ 2,500.00	\$ 17,500.00	7	\$ 17,500.00	\$ -
Grassing Tees (Celebration sprigs)	0	SF	\$ 0.35	\$ -	0	\$ -	\$ -
Celebration Sod	175,000	SF	\$ 0.45	\$ 78,750.00	175,000	\$ 78,750.00	\$ -
St. Augustine Sod	30,000	SF	\$ 0.55	\$ 16,500.00	30,000	\$ 16,500.00	
Bahia Sod (# 17)	8,000	SF	\$ 0.30	\$ 2,400.00	8,000	\$ 2,400.00	
Travel Route Restoration	1	LS	\$ -	\$ 25,000.00	1	\$ 25,000.00	\$ -
Sub-Total				\$ 2,187,400.00	\$ -	\$ 2,187,400.00	\$ -

Page 2

Cedar Hammock Preliminary Project Estimate



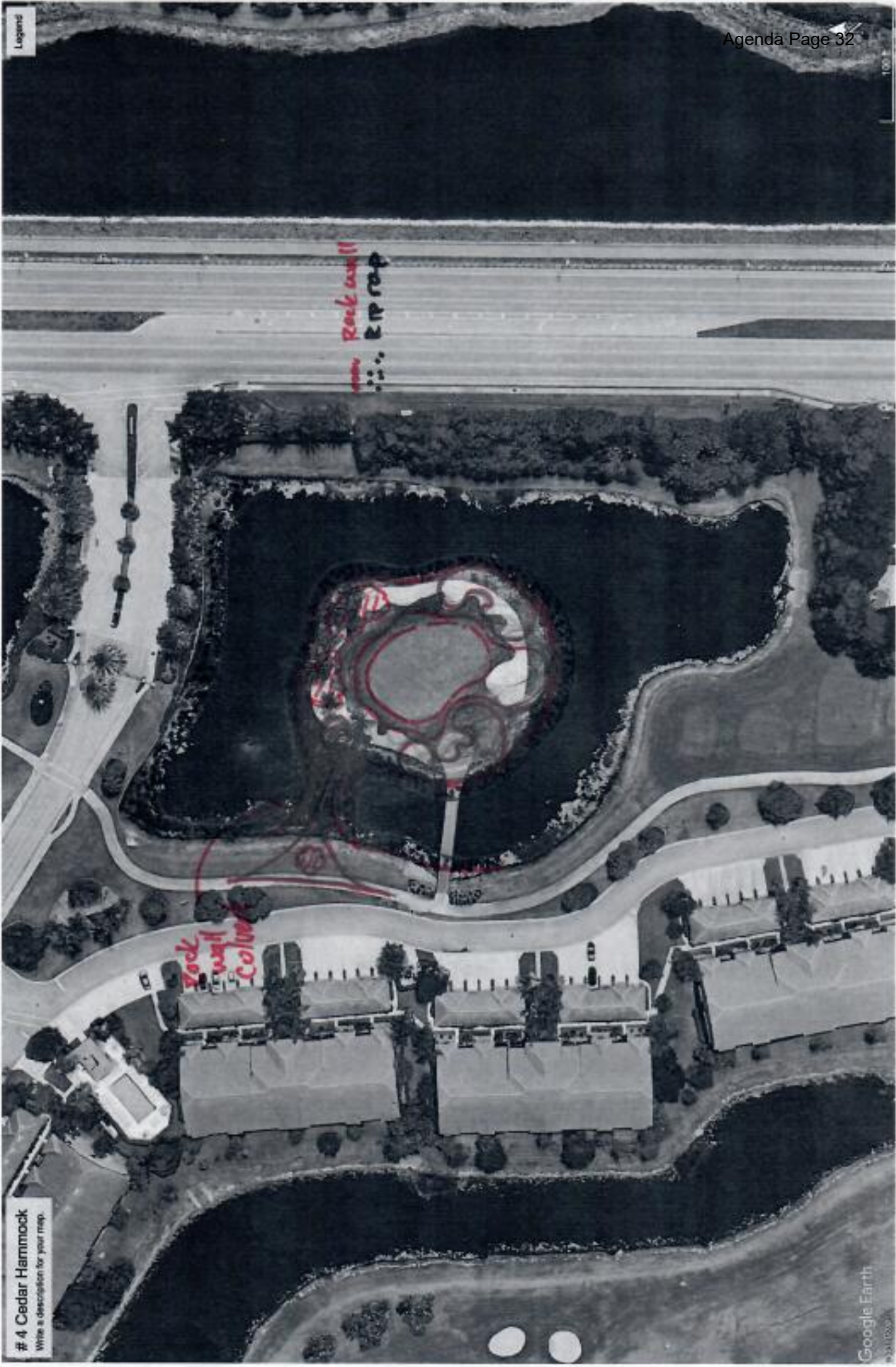
Others Fees and Project Costs

Golf Design & Project Mgmt.	1	LS	\$ -	\$ 145,000.00	1	\$ 145,000.00	\$ -
Consultant Expenses	1	LS	\$ -	\$ 7,000.00	1	\$ 7,000.00	\$ -
Soil Borings / Bathymetric survey	1	LS	\$ -	\$ 5,000.00		\$ 5,000.00	\$ -

Engineering and Permitting	1	LS	\$ -	\$ 37,500.00	1	\$ 37,500.00	\$ -
Surveying (allocation)	1	LS	\$ -	\$ 7,500.00	1	\$ 7,500.00	\$ -
Landscaping (allocation)	1	LS	\$ -	\$ 30,000.00	1	\$ 30,000.00	\$ -
GPS As-Built (Update)	1	LS	\$ -	\$ 2,500.00	1	\$ 2,500.00	\$ -
Irrigation Design	1	LS	\$ -	\$ 10,000.00	1	\$ 10,000.00	\$ -
Contingency (3% of sub-total)	1	LS	\$ -	\$ 65,000.00	1	\$ 65,000.00	\$ -

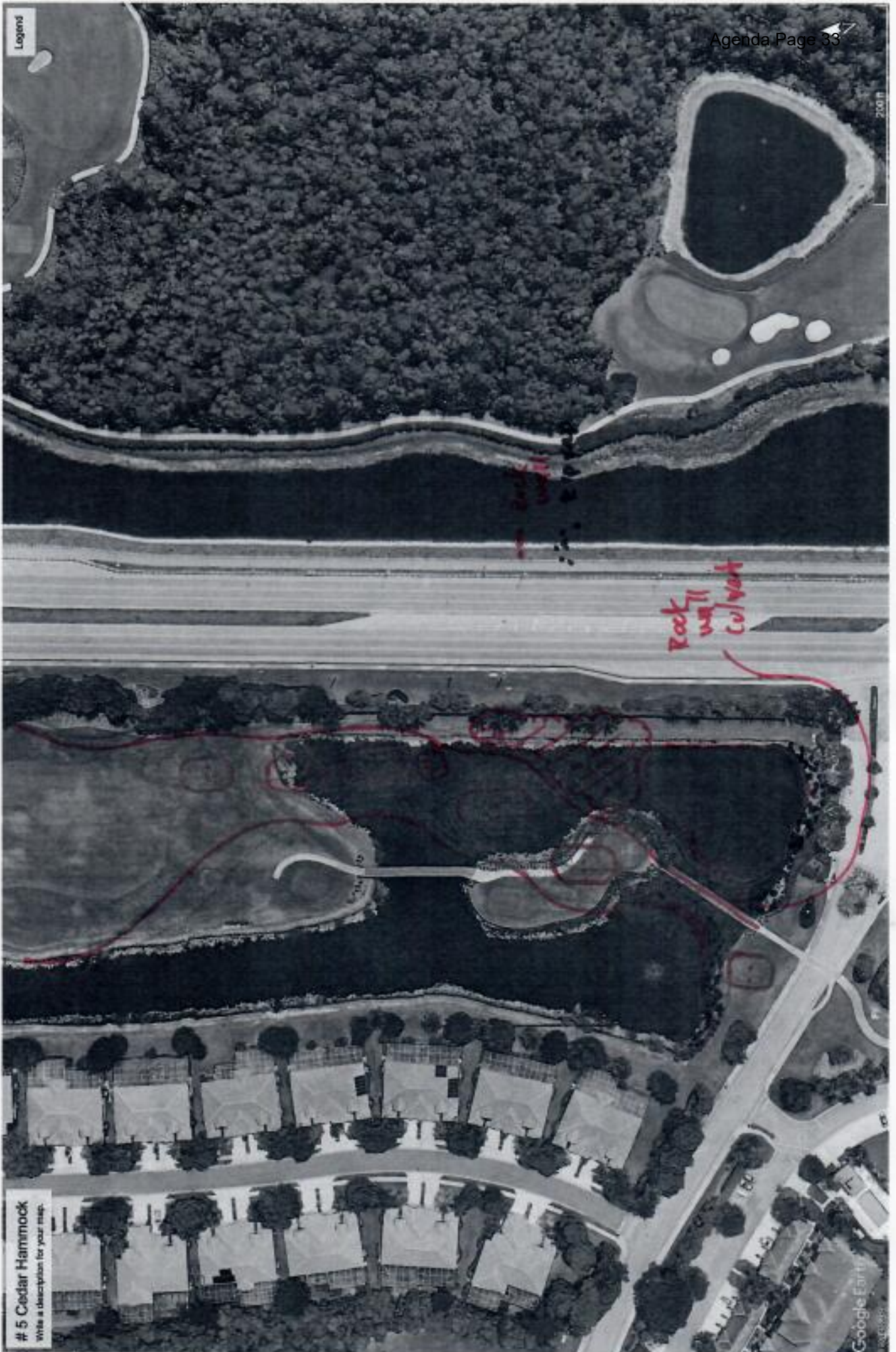
SUB-TOTAL				\$ 309,500.00		\$ 309,500.00	\$ -
PROJECT TOTAL				\$ 2,496,900.00	\$ -	\$ 2,496,900.00	\$ -

Note: Estimate does not consider any costs associated with short term closure of select holes during implementation of work
Note: Estimate assumes one construction period for all work - phasing of work may result in slightly increased pricing
Note: Rip Rap estimate from Ryangolf Corporation. Rock wall and bridge work estimate from Josh Collins (OCD inc)
Initial Thought: per the note above, implementation of this work might be best done in two phases; front nine
and then back nine or vice-versa



Legend

4 Cedar Hammock
Write a description for your map.



Legend

#5 Cedar Hammock
Write a description for your map.

Google Earth



Hole # 9

Write description for your map

Google Earth

2011



Legend

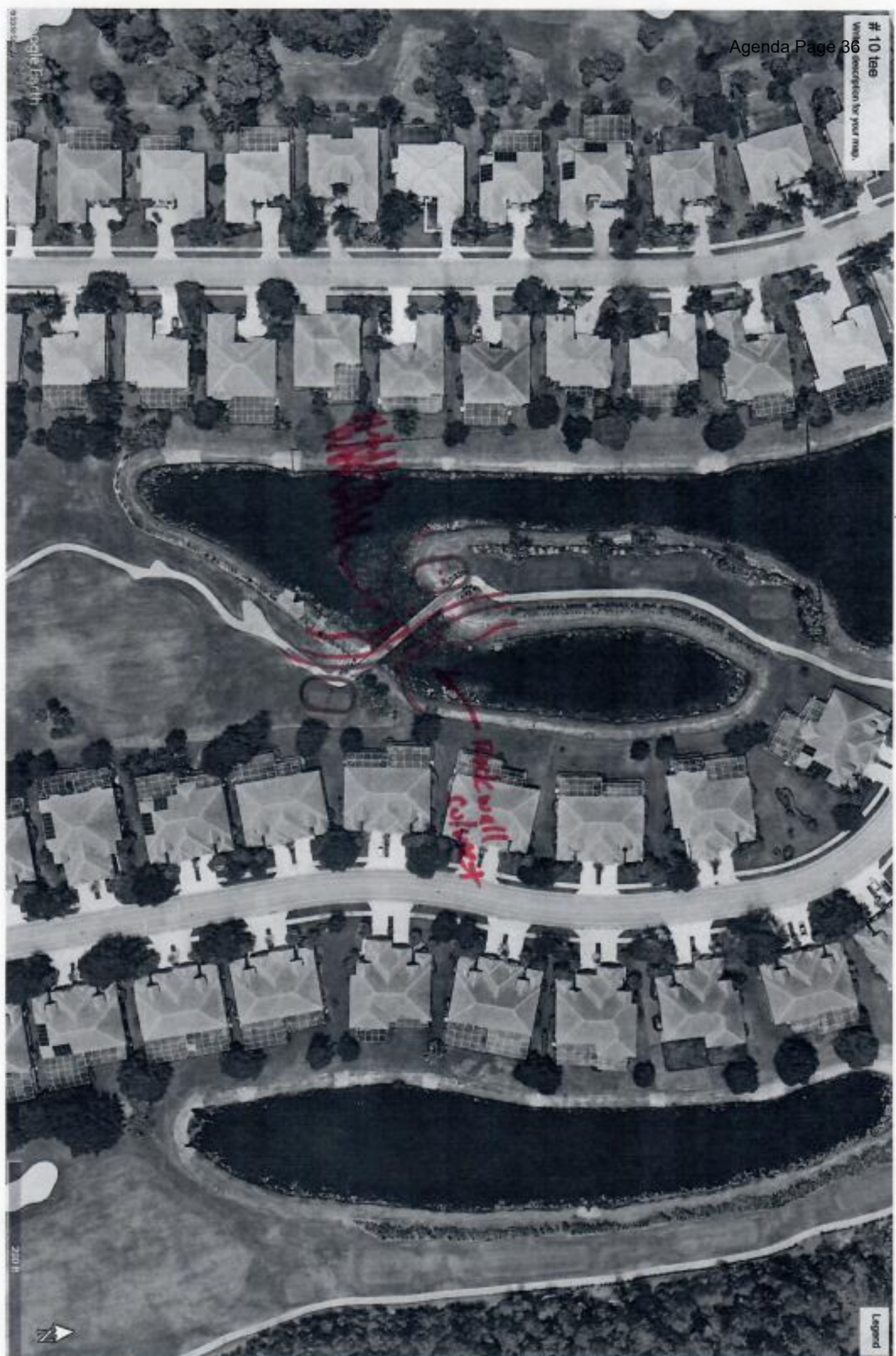
Riprap

FILL MATERIAL
NEEDS
(EXISTING
DRAINAGE
ELEMENT)

LAKE EXPANSION
THIS IS THE "BORROW"
AREA FOR FILL
NEEDS ON HOLES
* 4/5 / 16 & 10 TEE
ALSO OFFSETS IN
SURFACE WATER
ACREAGE NEEDS
TO GET
SFWD PERMIT

UNDER
HOLE
GET INCREASED
WATER VALUE
(WATER VALUE)
FOR TEMPORARY
CONSTRUCTION
NUTRIENCE

10 tab
View description for your map.



Legend

Legend



16

Write a description for your map.

Legend

17 green area
Write a description for your map.

Google Earth



5Aii.

From: Ralph Verrastro [<mailto:ralph@bridging-solutions.com>]
Sent: Monday, May 6, 2019 10:29 AM
To: Faircloth, Justin <Justin.Faircloth@inframark.com>
Cc: Rolando Corsa <rolando@bridging-solutions.com>; Gina Verrastro <gina@bridging-solutions.com>; smarshall@bankseng.com; Norman Day <nday@cedarhammockcdd.com>
Subject: Re: Preliminary Project Estimate for Cedar Hammock CDD Bulkheads & Bridges Project

Justin,

Received, thank you.

Below are the comments we provided in a previous email.
Do you have any specific questions on this that you would like me to expand on?
Do you want me to attend the meeting? If so, what time?

I would be interested to know why Kipp prefers the rock walls versus concrete gravity block walls which are readily available and would likely cost the same or less. Is it aesthetics? I attached copies of a couple of concrete wall brochures for the Board's information. Now that the Board is considering reconstruction of the course, they may want to consider these more conventional engineered wall systems.

We reviewed the conceptual plans and conceptual wall design section and offer the following comments/questions.

1. *The bottom of the rock walls should be embedded preferably 2 feet below existing grade not perched on existing ground as shown on the sketch. Some of this excavation will be in soil and some of it will be rock in other areas. If rock is prevalent, pinning the bottom rock to the bed rock using steel rods could be considered.*
2. *The base rock should be set on some type of bedding. #57 stone would be preferred.*
3. *The wall heights would be between 8 and 10 feet high and the design would be based on a gravity wall analysis. See the attached gravity wall design summary we prepared for a preliminary design from another project. The base rock would need to be at least 6 feet wide if the all is 9 feet high. For the wall to act as an integral mass, the rocks would need to fit tightly together with minimal gaps or concrete should be used to fill the gaps.*
4. *What is the proposed batter on the front face of the wall? The larger the batter the better for stability but as the batter gets larger the course impacts increase.*
5. *I have seen this type of wall used for 4 or 5 feet high walls and the rocks are 4 feet wide. Has Kipp seen 10 foot high walls done like this?*
6. *What size rocks are available?*
7. *Where are the sources of this material?*
8. *Will the contractor need to modify (cut) some of the rocks in the field to make them fit?*
9. *How much will the rocks vary in appearance?*

10. *How flat are the rocks? If they are not flat, the filter fabric would be spanning the gaps and eventually the material will deteriorate and the backfill would come through the gaps and the ground behind the wall would settle. Concrete could be used to fill these gaps but using concrete could get expensive and difficult to manage in the field. Perhaps concrete filled bags would be the way to go for this issue.*
11. *It appears this proposal includes the full removal of the existing timber walls and installing new rock walls in the same footprint. However, the foot print of the new rock walls would be at least 6 feet wide at the base and the existing wall foot print is only about 2 feet. Will the front face of the rock at the base line up with the piles in the existing walls? If so, the excavation for the new walls will require damaging at least 20 to 25 feet of the golf course.*
12. *The \$40 PSF estimate for wall construction appears low.*
13. *What is the cost of the rock material delivered to the site?*
14. *The \$25 PLF removal costs for the timber bridges is low. The removal costs from the recent bids varied between \$60 to \$100 PLF.*
15. *To replace the bridges it appears Kipp is suggesting the construction of a filled causeway supported on both sides by rock walls with culvert pipes going through transversely to maintain the lake levels. The depth of the lakes at Bridges 4, 5 and 5A are up to 15 feet deep. A gravity wall 15 feet high would need a base that is 9 feet wide. \$40 PSF is definitely low for a wall of this size.*

Ralph Verrastro, PE
Principal



Bridging Solutions, LLC
15863 Secoya Reserve Circle
Naples, FL 34110
Phone: 239-216-1370
ralph@bridging-solutions.com
www.bridging-solutions.com





PRODUCT INFORMATION



Designed for steep, sloping hillsides and other structural challenges, the Vertica[®] retaining wall system can be built to virtually any height in incredibly tight spaces – thanks to an impressive 2-degree batter, built-in lug locators, and a nearly vertical rise for less excavation and land loss. Typically used with geosynthetic reinforcement, Vertica blocks meet or exceed industry standards for strength and durability.

- Pinless, patented locator lug gives quick, uniform setback for reduced labor costs
- Used in commercial-site development or anywhere space is at a premium
- Features warm earth-tone colors and rugged, rock-like texture
- Can be used to build gravity walls up to 3 feet 4 inches high, including buried course, but excluding the cap*
- Taller walls can be built using geosynthetic reinforcement or the Anchorplex[™] retaining wall system when designed by a qualified engineer
- Minimum outside radius, measured on the top course to the front of the units: 5 feet
- Minimum inside radius, measured on the base course to the front of the units: 7 feet

*This height assumes insets are filled with drainage aggregate, level backfill and clean, compacted sand or gravel and no surcharge.



PRODUCT INFORMATION



Stretcher Units

	Straight Face	Beveled Face
Approximate Dimensions*	8" x 18" x 11"	8" x 18" x 11"
Approximate Weight*	81 lbs.	78 lbs.
Coverage	1.00 sq. ft.	1.00 sq. ft.
Setback/System Batter	$\frac{9}{32}''/2^\circ$	$\frac{9}{32}''/2^\circ$



Accessory Units

	Cap	Corner
Approximate Dimensions*	Front, 4" x 17 $\frac{1}{4}$ " x 10 $\frac{3}{8}$ " Back, 4" x 12" x 10 $\frac{3}{8}$ "	8" x 18" x 9" 8" x 18" x 9"
Approximate Weight*	41 lbs.	101 lbs.
Coverage	1.22 lin. ft.	1.50 sq. ft.

Visit anchorwall.com for installation instructions.

*Product dimensions are height by face length by depth. Actual dimensions and weights may vary from these approximate values due to variations in manufacturing processes. Specifications may change without notice. See your Anchor representative for details, color options, block dimensions and additional information.

© 2011 Anchor Wall Systems, Inc. The Vertica® wall system is manufactured under license from Anchor Wall Systems, Inc. (AWS). The "Anchor A" and "Anchor Build Something Beautiful" logos, "Anchorplex" and "Vertica" are trademarks of AWS. The wall system blocks are covered by the AWS Limited Warranty. For a complete copy, visit your local dealer or see anchorwall.com.

Anchor Wall Systems, Inc., 5959 Baker Road, Suite 390, Minnetonka, MN 55345.

A&B0810

73.3005.1 08/11 4015

5Aiii.

From: Carl Hazenberg [<mailto:Hazenberg@everlastseawalls.com>]
Sent: Monday, April 29, 2019 5:01 PM
To: Sam Marshall <SMarshall@BanksEng.com>
Cc: Faircloth, Justin <Justin.Faircloth@inframark.com>; Norman Day <nday@cedarhammockcdd.com>
Subject: FW: Preliminary Project Estimate for Cedar Hammock CDD Bulkheads & Bridges Project

I have reviewed the preliminary estimate from Kipp Schulties. A few questions come to mind.

They have an item in the estimate for removal of existing walls. How do they plan on doing this without significantly disturbing the course? Are they estimating a partial removal (say top 2' feet of existing walls)?

Also, their stacked rock wall item for 13,200 SF@ \$40/SF – what design is this predicated on? I only saw a rough conceptual drawing that did not include limits of the rock. Rock wall would effectively be a gravity structure. To generate gravity mass, width of section would need to be taken into account and its footprint impact. What wall embedment (bottom of wall) below finished grade was this based? Are stones interlocking, mortared, pinned, etc.? What ties them together?

Also, it's difficult to read notes in red written on the aerial photos.

Carl A. Hazenberg, P.E.
Ingenium, Inc.
President/Chief Engineer
678.315.1751



5.Aiv

From: Sam Marshall [<mailto:SMarshall@BanksEng.com>]
Sent: Tuesday, April 30, 2019 6:03 PM
To: Ralph Verrastro <ralph@bridging-solutions.com>; Kipp Schulties <kschulties@gmail.com>; Faircloth, Justin <Justin.Faircloth@inframark.com>; Daniel Cox <dhcox@gtcom.net>; Carl Hazenberg <Hazenberg@everlastseawalls.com>; Tom Read (generalmanager@cedarhammockccc.com) <generalmanager@cedarhammockccc.com>; Rolando Corsa <rolando@bridging-solutions.com>
Subject: RE: Preliminary Project Estimate for Cedar Hammock CDD Bulkheads & Bridges Project

Good afternoon team:

I spoke with Kipp today and followed up with calls to Justin and Ralph. Kipp was kind enough to discuss the background for his estimate, and he has also made time to attend the next CDD meeting. He does not have the details we do for existing conditions (topo/soundings, soil borings, etc), but I believe we can “scale” his scope items and costs to do a fairly good cost comparison on a couple of specific areas, such as holes 5 and 4. His typical stacked rock walls are one rock wide (about 3’ +/-), 5.5’ to 6’ tall and the base sits about 1’ below lake control elevation centered on a 10’ wide shelf. Kipp’s plan generally considered constructing the 5’ - 6’ tall stacked rock walls and adjusting the course backfill or excavation to meet the 6’ wall height. Holes 4 and 5 by the road were estimated with rip-rap, not stacked rocks as the visual benefit is not as great there.

Ralph has provided notes on scaling the wall design for a taller application, if that is needed to stay close to the current course footprint and copied you on his notes below. He has also added some information on wall bedding and bridge replacement. I will add my notes **in red below** where Kipp already answered some of the questions.

Kipp – My intent was to accurately pass on information we discussed and I know your time is extremely limited. If you see anything I have stated incorrectly please chime in or we can perhaps discuss at the meeting.

Thanks,

Sam

Samuel W. Marshall, P.E., LEED AP



10511 Six Mile Cypress Parkway
Fort Myers, Florida 33966
(239)939-5490 office
(239)939-2523 fax
(239)898-0047 cell

From: Ralph Verrastro <ralph@bridging-solutions.com>
Sent: Tuesday, April 30, 2019 4:43 PM
To: Sam Marshall <SMarshall@BanksEng.com>
Cc: Kipp Schulties <kschulties@gmail.com>; justin.faircloth@inframark.com; Daniel Cox <dhcox@gtcom.net>; Carl Hazenberg <Hazenberg@everlastseawalls.com>; Tom Read <generalmanager@cedarhammockcc.com> <generalmanager@cedarhammockcc.com>; Rolando Corsa <rolando@bridging-solutions.com>
Subject: Re: Preliminary Project Estimate for Cedar Hammock CDD Bulkheads & Bridges Project

Sam,

We reviewed the conceptual plans and conceptual wall design section and offer the following comments/questions.

1. The bottom of the rock walls should be embedded preferably 2 feet below existing grade not perched on existing ground as shown on the sketch. Some of this excavation will be in soil and some of it will be rock in other areas. If rock is prevalent, pinning the bottom rock to the bed rock using steel rods could be considered.
2. The base rock should be set on some type of bedding. #57 stone would be preferred.
3. The wall heights would be between 8 and 10 feet high and the design would be based on a gravity wall analysis. See the attached gravity wall design summary we prepared for a preliminary design from another project. The base rock would need to be at least 6 feet wide if the all is 9 feet high. For the wall to act as an integral mass, the rocks would need to fit tightly together with minimal gaps or concrete should be used to fill the gaps.
4. What is the proposed batter on the front face of the wall? The larger the batter the better for stability but as the batter gets larger the course impacts increase.
5. I have seen this type of wall used for 4 or 5 feet high walls and the rocks are 4 feet wide. Has Kipp seen 10 foot high walls done like this? **Typically 3 – 4 stones high, 5' – 6' max height with single rock wall width. Kipp did add some extra rocks / wall width for hole 17 with the taller wall.**
6. What size rocks are available? **Usually 1+' tall x 3' deep x 6' wide typical are readily available.**
7. Where are the sources of this material? **Local Quarried limerock.**
8. Will the contractor need to modify (cut) some of the rocks in the field to make them fit? **Yes, mostly smoothing out the top and bottom for a tighter fit.**
9. How much will the rocks vary in appearance?

10. How flat are the rocks? If they are not flat, the filter fabric would be spanning the gaps and eventually the material will deteriorate and the backfill would come through the gaps and the ground behind the wall would settle. Concrete could be used to fill these gaps but using concrete could get expensive and difficult to manage in the field. Perhaps concrete filled bags would be the way to go for this issue. **I believe Kipp said he uses concrete bags where needed.**
11. It appears this proposal includes the full removal of the existing timber walls and installing new rock walls in the same footprint. However, the foot print of the new rock walls would be at least 6 feet wide at the base and the existing wall foot print is only about 2 feet. Will the front face of the rock at the base line up with the piles in the existing walls? If so, the excavation for the new walls will require damaging at least 20 to 25 feet of the golf course.
12. The \$40 PSF estimate for wall construction appears low. **This is based on a 5'-6' tall wall, single rock thick.**
13. What is the cost of the rock material delivered to the site? **The price shown includes delivery and placement of the rock.**
14. The \$25 PLF removal costs for the timber bridges is low. The removal costs from the recent bids varied between \$60 to \$100 PLF.
15. To replace the bridges it appears Kipp is suggesting the construction of a filled causeway supported on both sides by rock walls with culvert pipes going through transversely to maintain the lake levels. The depth of the lakes at Bridges 4, 5 and 5A are up to 15 feet deep. A gravity wall 15 feet high would need a base that is 9 feet wide. \$40 PSF is definitely low for a wall of this size.

Ralph Verrastro, PE
Principal



Bridging Solutions, LLC
15863 Secoya Reserve Circle
Naples, FL 34110
Phone: 239-216-1370
ralph@bridging-solutions.com
www.bridging-solutions.com



5B.

RESOLUTION NO. 2019-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT OF COLLIER COUNTY, RELATING TO THE IMPOSITION, LEVY, COLLECTION AND ENFORCEMENT OF CERTAIN NON-AD VALOREM SPECIAL ASSESSMENTS TO PROVIDE PROJECT IMPROVEMENTS ON PROPERTY WITHIN THE DISTRICT CONSTITUTING THE A.SSESSMENT RESOLUTION; EQUALIZING, APPROVING, CONFIRMING, APPORTIONING, LEVYING AND DECLARING SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THE PROJECT IMPROVEMENTS WHERE COST IS TO BE DEFRAYED BY THE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING THE PORTIONS OF THE ESTIMATED COSTS OF THE PROJECT IMPROVEMENTS TO BE DEFRAYED BY THE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH NON-AD VALOREM SPECIAL ASSESSMENTS SHALL BE IMPOSED, LEVIED AND COLLECTED; PROVIDING WHEN THE IMPOSITION AND LEVY SHALL TAKE PLACE; DESIGNATING THE LANDS UPON WHICH THE NON-AD VALOREM SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; APPROVING AND ADOPTING THE FINAL ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY AND CONFLICT; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board pursuant to the uniform charter of the District, Section 190.006-190.041, Florida Statutes and pursuant to Chapter 170, Florida Statutes, has adopted Resolution 2019-04 determining to make or cause to be made certain project improvements and defray the expense thereof by non-ad valorem special assessments ("special assessments" or "assessments"), and has published Resolution 2019-04 in accord with Section 190.022, Florida Statutes, and Section 170.05, Florida Statutes; and

WHEREAS, as authorized by its charter and pursuant to Section 170.07, Florida Statutes, the Board adopted Resolution 2019-03 setting a public hearing for Tuesday, April 23, 2019 at 2:00 p.m. at Cedar Hammock Clubhouse, 8660 Cedar Hammock Boulevard, Naples, Florida, for the purpose of hearing public comment on the levy of the non-ad valorem special assessments and notice of such public hearing has been given by publication and by mail as required by Section 170.07. Florida Statutes; and

WHEREAS, pursuant to Section 170.08, Florida Statutes, the Board did meet as an equalizing board and held a public hearing on April 23, 2019 at 2:00 p.m. to receive testimony from affected property owners as to the propriety and advisability of making the project improvements and funding them with non-ad valorem special assessments on property within the District as to the cost thereof, as to the manner of payment therefor, and as to the amount thereof to be assessed against each property so improved; and

WHEREAS, the Board is empowered by the District's charter and is authorized to provide the project improvements, to issue special assessment bonds and to amortize bonds by the levy of non-ad valorem special assessments on property; and

WHEREAS, the District has ascertained and determined that special benefits shall accrue peculiar to the parcels of property involved, over and above any general community-wide benefits, from, and based upon the logical relationship with, the systems, facilities and services constituting the project improvements, and that the duty per parcel to pay for these benefits shall be in proportion, that is, fairly and reasonably apportioned per parcel as set forth in Exhibit "B", attached hereto and incorporated herein by reference; and

WHEREAS, the District has determined that the non-ad valorem special assessments shall not exceed the special and peculiar benefits to the property, and has adjusted and equalized the assessments on a basis of justice and right with reasonable and fair apportionment.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT COLLIER COUNTY, FLORIDA:

1. This resolution is adopted pursuant to the provisions of the District's uniform general law charter and Section 170.08, Florida Statutes. The findings and determinations set forth in the above Whereas clauses are true and correct and by this reference are incorporated herein.
2. This resolution constitutes the assessment resolution, following the Board having met as an equalizing board to hear and consider any and all complaints as to the non-ad valorem special assessments and having adjusted and equalized the assessments on a basis of justice and right and reasonable fair apportionment.
3. The nature and related aspects of project improvements, including the location of the improvements, as set forth in Exhibit "A", attached hereto, with more specific drawings of plans specifications on file in the offices of the District Engineer, are hereby authorized and approved and the proper officers, employees and agents of the District are hereby authorized and directed to take such further action as may be necessary or desirable to cause the same to be made.

4. The non-ad valorem special assessments shall be levied on all lots and lands adjoining and contiguous or bounding and abutting upon such improvements or otherwise specially and peculiarly benefitted thereby and further designated by the assessment plat hereinafter provided for.
5. The estimated cost of the project improvements is \$5,146,800.00 (hereinafter referred to as the "Estimated Cost").
6. The non-ad valorem special assessments will defray the Estimated Cost, plus financing related costs, discounts, capitalized interest, debt service reserve and contingency.
7. The manner in which the assessment shall be made is as set forth in Exhibit "B", attached hereto.
8. The office of the District Engineer, Banks Engineering, are located at 10511 Ben C. Pratt/Six Mile Cypress Parkway, Fort Myers. FL 33966.
9. At the referenced location, the District Engineer has available for inspection an assessment plat showing the land areas to be assessed, complete with plans and specifications describing the project improvements and delineating the Estimated Cost; these documents will remain open to inspection by the public.
10. In the event the actual cost of the improvements exceeds the Estimated Costs, such excess shall also be paid by the District from additional non-ad valorem special assessments on the specially and peculiarly benefitted property on the assessment plat, or, alternatively, from other legally available revenues of the District, or from contributions from other entities, as and when authorized specifically by the Board.
11. It is hereby ascertained, determined and declared that the project improvements as set forth in Exhibit "A" shall result in special benefits peculiar to the parcels of property involved, over and above any general community-wide benefit, based upon the logical relationship of the system, facilities and services provided to the property; it is further ascertained, determined and declared that among the special benefits so derived are the added use, the added enjoyment and the increased marketability of the property.
12. It is hereby ascertained, determined and declared that the apportionment of the duty of each parcel owner to pay the particular non-ad valorem special assessments, the subject of this assessment resolution, shall be based upon the total equivalent residential units as set forth in the assessment methodology and

related provisions of Exhibit "B" so that, thereby, the duty to pay is fairly and reasonably apportioned so as not to exceed the amount of special benefit peculiar to each parcel of property and in relationship of one property owner with the other.

13. Based upon this determination, ascertainment and declaration of special and peculiar benefit to property and of the duty to pay apportioned in a fair and reasonable manner, and limited by such determination, ascertainment and declaration, the final assessment roll as set forth in Exhibit "B", which shows the lots and lands assessed and the amount of the non-ad valorem special assessment levied against each parcel on property, on a fair and reasonable basis, and the number of annual installments as to which each such assessment is divided, subject to Paragraph 14 herein, is hereby approved and adopted. The special assessments for the project improvements on the parcels specially benefitted by the project improvements, all as specified in the final assessment roll included Exhibit "B" to this Resolution, are hereby equalized, approved, confirmed, reasonably apportioned, and levied. Promptly following the adoption of this Resolution, those special assessments shall be recorded by the Secretary of the Board of the District in a special book, to be known as the "Improvement Lien Book." Such special assessments with interest and any penalties shall constitute legal, valid and binding first liens upon the property against which such assessments are made until paid; however, upon completion of the improvements, the District shall credit to each of the assessments the difference in the assessments as originally made, approved, and confirmed and the proportionate part of the actual cost of the improvements to be paid by special assessments as finally determined upon the completion of the improvements, but in no event shall the final assessment exceed the amount of benefits originally assessed. In making such credit, no discount shall be granted or credit given for any part of the payee's proportionate share of any actual bond financing costs, such as capitalized interest, funded reserves or bond discount included in the estimated cost of any such improvements. Such credits shall be entered in the Improvement Lien Book. Once the final amount of special assessments for all of the Improvements have been determined, the term "special assessment" shall, with respect to each parcel, mean the sum finally assessed against that parcel as herein provided.
14. Commencing within the year the non-ad valorem special assessments are first levied, they shall be paid in not more than twenty (20) annual installments of principal and interest, which shall be subject to optional prepayments, all in a manner to be determined in a supplemental resolution. Collections of the special assessments shall be pursuant to procedures authorized by state law.

15. If any section or part of a section of this Resolution shall be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.
16. All resolutions, or parts thereof in conflict herewith are to the extent of such conflict, hereby superseded and repealed.
17. This resolution shall take effect upon its adoption.

APPROVED AND ADOPTED this 14th day of May, 2019.

**THE CEDAR HAMMOCK
COMMUNITY DEVELOPMENT
DISTRICT**

Attest:

District Manager

Chairman, Board of Supervisors

Eighth Order of Business

8B.



April 11, 2019

South Florida Water Management District
Regulation Water Use
Attn: Mr. Scott Korf
P.O. Box 24680
West Palm Beach, Florida 33416-4680

Cardno

5670 Zip Drive
Fort Myers, FL 33905
USA

**RE: Cedar Hammock
SFWMD Permit # 11-01711-W
Cardno Project # RT21611300**

**Phone: +1 239 574 1919
Fax: +1 239 574 8106**

www.cardno.com

Dear Scott:

The monthly water elevation and quality data required for the above referenced permit are enclosed.

Should you have any comments or questions, or require additional information, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Stephan P. Kohlmeier', written over a horizontal line.

Stephan P. Kohlmeier
Water Resource Analyst
for Cardno
Direct Line: (239) 246-4813
Email: stephan.kohlmeier@cardno.com

SPK/gng

Enc: Quarterly Report of Monitoring Requirements

cc: Justin Faircloth, Inframark
Todd Legan, Cedar Hammock

South Florida Water Management District

Confirmation Sent 2019-02-05 07:13:07

Monitoring Report for Water Use Permit

Permit Number: 11-01711-W
Submittal Number: 86542
Project Name: CEDAR HAMMOCK GOLF AND COUNTRY CLUB
Issued To: Cedar Hammock Golf & CC
Address: null
City, State, Zip: nullnullnull
Phone / Fax: 239 304 2898
E-mail:

If you have questions or need assistance, please contact us at wucompliance@sfwmd.gov

Contact Corrections: None

Name of Person Completing the form: Steve Kohlmeier

Phone Number: 239-246-4813

Date: 2/5/2019

No	Entity Type	Entity Name	District ID	Date of Data Collection (mm/dd/yyyy)	Chloride	Ground Water Level
1	SOURCE	On-site Lake(s)	100404	01/31/2019	76	N/A
2	WELL	MW-1	258516	01/31/2019	80	5.82
3	WELL	MW-2	258517	01/31/2019	72	4.61
4	WELL	MW-3	258518	01/31/2019	62	5.87
5	WELL	MW-4	258519	01/31/2019	78	5.1
6	WELL	1	30124	01/31/2019	80	N/A
7	WELL	2	30126	01/31/2019	180	N/A
8	WELL	4	30130	01/31/2019	196	N/A
9	WELL	6	30134	01/31/2019	220	N/A

Comments:

No	Entity Type	Entity Name	District ID	Reporting Period (mm/dd/yyyy)	Unit Description	Comments
----	-------------	-------------	-------------	-------------------------------	------------------	----------

South Florida Water Management District

Confirmation Sent 2019-02-21 09:18:49

Monitoring Report for Water Use Permit

Permit Number: 11-01711-W

Submittal Number: 87104

Project Name: CEDAR HAMMOCK
GOLF AND COUNTRY CLUB

Issued To: Cedar Hammock Golf &
CC

Address: null

City, State, Zip: nullnullnull

Phone / Fax: 239 304 2898

E-mail:

If you have questions or need assistance,
please contact us at wucompliance@sfwmd.gov

Contact Corrections: None

Name of Person Completing the form: Steve
Kohlmeier

Phone
Number: 239-246-4813

Date: 2/21/2019

No	Entity Type	Entity Name	District ID	Date of Data Collection (mm/dd/yyyy)	Chloride	Ground Water Level
1	SOURCE	On-site Lake(s)	100404	02/20/2019	90	N/A
2	WELL	MW-1	258516	02/20/2019	82	5.93
3	WELL	MW-2	258517	02/20/2019	80	4.78
4	WELL	MW-3	258518	02/20/2019	82	5.88
5	WELL	MW-4	258519	02/20/2019	120	5.14
6	WELL	1	30124	02/20/2019	200	N/A
7	WELL	2	30126	02/20/2019	164	N/A
8	WELL	4	30130	02/20/2019	220	N/A
9	WELL	6	30134	02/20/2019	220	N/A

Comments:

No	Entity Type	Entity Name	District ID	Reporting Period (mm/dd/yyyy)	Unit Description	Comments
----	-------------	-------------	-------------	-------------------------------	------------------	----------

South Florida Water Management District

Confirmation Sent 2019-03-19 06:30:04

Monitoring Report for Water Use Permit

Permit Number: 11-01711-W
 Submittal Number: 87880
 Project Name: CEDAR HAMMOCK
 GOLF AND COUNTRY CLUB
 Issued To: Cedar Hammock Golf &
 CC
 Address: null
 City, State, Zip: nullnullnull
 Phone / Fax: 239 304 2898
 E-mail:

If you have questions or need assistance,
 please contact us at wucompliance@sfwmd.gov

Contact Corrections: None

Name of Person Completing the form: Steve
 Kohlmeier

Phone
 Number: 239-246-4813

Date: 3/19/2019

No	Entity Type	Entity Name	District ID	Date of Data Collection (mm/dd/yyyy)	Chloride	Ground Water Level
1	SOURCE	On-site Lake(s)	100404	03/13/2019	90	N/A
2	WELL	MW-1	258516	03/13/2019	86	6.55
3	WELL	MW-2	258517	03/13/2019	78	5.31
4	WELL	MW-3	258518	03/13/2019	76	6.45
5	WELL	MW-4	258519	03/13/2019	58	5.7
6	WELL	1	30124	03/13/2019	200	N/A
7	WELL	2	30126	03/13/2019	160	N/A
8	WELL	4	30130	03/13/2019	240	N/A
9	WELL	6	30134	03/13/2019	280	N/A

Comments:

No	Entity Type	Entity Name	District ID	Reporting Period (mm/dd/yyyy)	Unit Description	Comments
----	-------------	-------------	-------------	-------------------------------	------------------	----------

8C.



May 2, 2019

Justin Faircloth
District Manager
Cedar Hammock Community Development District
c/o INFRAMARK
5911 Country Lakes Drive
Fort Myers, Florida 33905

Cardno

5670 Zip Drive
Fort Myers, FL 33905
USA

Phone: +1 239 574 1919
Fax: +1 239 574 8106

www.cardno.com

**Subject: Proposal to Provide Hydrogeologic Services
Cedar Hammock Golf and Country Club
Irrigation Water Use Permit No. 11-01711-W
Collier County, Florida**

Dear Mr. Faircloth:

Cardno, Inc. (Cardno) is pleased to provide this proposal for hydrogeologic services for the Cedar Hammock Golf and Country Club located in Collier County, Florida.

Cedar Hammock Golf and Country Club maintains an Irrigation Water Use Permit (No. 11-01711-W) which expires on January 26, 2020. As part of the permit's Limiting Conditions, a wetland hydrobiologic monitoring program was required. Limiting Condition 17 of the permit specified the monitoring requirements for the program. Ecologists had monitored the wetland annually for five years. At the completion of the fifth annual wetland monitoring, results had shown that there were no substantial impacts resulting from the permitted irrigation usage.

The South Florida Water Management District (SFWMD) had recently inquired regarding the submission of a wetland monitoring report for 2018. As the five-year monitoring term had been completed prior to 2018 and the results had shown no adverse impacts, a letter modification request was submitted to the SFWMD to remove the Limiting Condition 17 requirements for wetland hydrobiologic monitoring from the permit.

After reviewing the letter modification request, Brad Cook, SFWMD Permitting Section Leader, contacted us and requested that the letter modification request be withdrawn and that the request be included as part of the renewal application process. The application was withdrawn as a courtesy to the District to allow the SFWMD to undertake the renewal and modification as one process. Additionally, the withdrawal would allow time for the SFWMD's environmental staff to inspect the wetland.

Cardno is proposing to prepare and submit the water use permit renewal package and request the removal of the Limiting Condition 17 wetland monitoring requirements. Cardno will coordinate with District environmental staff to conduct wetland inspections and will provide all available water level monitoring data necessary in support of removing the wetland monitoring requirements from the permit.

Mr. Justin Faircloth
Cedar Hammock
May 2, 2019

2



The cost to provide these services is **\$6,750.00** and **does not include** the **\$1,000.00** SFWMD permit application review fee. The cost includes all required supplemental materials and one response to a request for additional information to clarify submitted data, exclusive of impact analyses (computer modeling), field work, and other work items not specified in this proposal requested by the SFWMD as a result of their permit review process.

It should be noted that all permitted withdrawal facilities are in place and that there will be no changes requested to the irrigated acreage or permitted allocations. Based on these factors we do not anticipate the requirement of computer modeling or field work beyond the coordination with SFWMD environmental staff.

Cardno appreciates the opportunity to provide a Scope of Services for hydrogeologic services on your behalf. Please find attached a Professional Services Agreement. If this proposal is acceptable, please execute two copies of the Agreement, retain one for your files, and return the other to Cardno.

Should you have any comments or questions, or require additional information, please do not hesitate to contact us.

Sincerely,

Gary Susdorf
Hydrogeologist/Senior Project Scientist
for Cardno
Direct Line: 239.829.7025
Email: gary.susdorf@cardno.com

Stephan P. Kohlmeier
Water Resource Analyst
Cardno
Direct Line: 239.829.7011
Email: stephan.kohlmeier@cardno.com

Enc: Professional Services Agreement

File: Z:\Project Files\Clients A – D\Cedar Hammock\Proposals\gs_chcdd_jf_pro



Professional Services Agreement

Cardno Contract ID / Project ID: TBD

This Agreement is made effective May 2, 2019 by and between:

“Cardno”

Name: Cardno, Inc.
 Address: 5670 Zip Drive, Fort Myers, FL 33905
 Phone: 239-829-7025
 Representative: Gary Susdorf Email: gary.susdorf@cardno.com

“Client”

Name: Cedar Hammock Community Development District c/o INFRAMARK
 Address: 5911 Country Lakes Drive, Fort Myers, Florida 33905
 Phone: 239-245-7118, ext. 306
 Representative: Justin Faircloth Email: Justin.Faircloth@inframark.com

The Scope of Services, Special Conditions, Terms, and Conditions constitute the complete agreement between Cardno and Client with respect to the scope of services hereunder.

Project Name/Location: Cedar Hammock Golf and Country Club Water Use Permit Renewal, Naples, FL

Fee Type: Lump Sum, Percent Complete

Retainer: A retainer in the amount of \$0.00 will be paid to Cardno upon contract execution and prior to the start of work. The retained amount will be credited on the final invoice(s) for services contracted under this Agreement.

Estimated Budget: \$6,750.00 lump sum

Scope of Services:

Refer to May 2, 2019 proposal.

Special Conditions:

Does not include agency review fees.

Professional Services Agreement

NOW, THEREFORE, Cardno shall perform the services outlined in this Agreement for the stated fee in accordance with these terms and conditions:

ARTICLE 1: ACCESS TO SITE (if applicable)

Upon execution of this Agreement, the Client represents that they have secured legal rights to access the property and authorizes Cardno staff to access the site for activities necessary for the performance of the services.

ARTICLE 2: PAYMENT

- a. Cardno will submit invoices to Client monthly for services provided during the previous month. Each invoice will identify the project name and cost of the services provided. Cardno's rates are subject to increase annually.
- b. Within thirty (30) days following Client's receipt of each invoice rendered by Cardno pursuant to this Agreement, Client will pay the amount invoiced. Retainers/deposits shall be credited on the final invoice. If Client disputes any portion of an invoice; Client will notify Cardno in writing of such disputed items within 10 days of invoice date. In the event any invoice has not been paid in full within sixty (60) days of the invoice date, Cardno may immediately suspend all or any portion of the Services hereunder indefinitely, pending payment in full of such invoice(s).
- c. Interest will accrue on accounts overdue by 30 days at the lesser of 1.5 percent per month (18 percent per annum) or the maximum legal rate of interest allowable. Collection fees and any additional legal costs associated with the recovery of outstanding payments may also be applied.

ARTICLE 3: INDEMNIFICATION

Cardno and Client shall indemnify and hold harmless each other from and against damages, liabilities, costs and expenses, including but not limited to reimbursement of reasonable attorney fees arising out of damages or injuries to persons or property to the extent caused by the negligence, gross negligence or willful misconduct by the other party or anyone acting under its direction or control or on its behalf in the course of its performance under this Agreement; provided that each party's aforesaid indemnity agreement shall not be applicable to any liability based upon willful misconduct or negligence of the other party. In no event shall either party be responsible for any form of consequential damages, including, but not limited to loss of sales, loss of profits, and attorney fees thereon. For purposes of this Paragraph, the duty to indemnify does not include the duty to pay for or to provide an up-front defense against unproven claims or allegations. Where any claim results from the joint negligence, gross negligence or willful misconduct by Client and Cardno, the amount of such damage for which Client or Cardno is liable as indemnitor under this Paragraph shall equal the proportionate part that the amount of such claim attributable to such indemnitor's negligence, gross negligence or willful misconduct bears to the amount of the total claim attributable to the joint negligence, gross negligence or willful misconduct at issue.

ARTICLE 4: LIMITATION OF LIABILITIES

Notwithstanding any other provision in this Agreement, the Client agrees to strictly limit Cardno's liability under this Agreement or arising from the performance or non-performance of the Services under any theory of law, including but not limited to claims for negligence, negligent misrepresentation and breach of contract, to the lesser of five times the fees paid to Cardno for the Services or the maximum of insurance provided. No claim may be brought against Cardno in contract or tort more than two (2) years after the cause of action arose. Any claim, suit, demand or action brought under this Agreement shall be directed and/or asserted only against Cardno and not against any of Cardno's employees, shareholders, officers or directors. Cardno's liability with respect to any claims arising out of this Agreement shall be limited as provided herein to direct damages arising out of the performance of the Services and Cardno shall not be held responsible or liable whatsoever for any consequential damages, injury or damage incurred by the actions or inactions of the Client, including but not limited to claims for loss of use, loss of profits and loss of markets.

ARTICLE 5: TERMINATION:

This Agreement will continue in effect until terminated by either party upon thirty (30) days written notice to the other party. In the event of any termination, Cardno shall be paid for all services rendered and reimbursables incurred through the date of notice of termination. In the event of termination, the Client shall pay all additional

Professional Services Agreement

costs reasonably related to termination of the project and a proportionate amount of the consideration hereunder commensurate with the portion of the project accomplished.

ARTICLE 6: FORCE MAJEURE

Any suspension, temporary or permanent, in the performance of this Agreement caused by any of the following events and without fault or negligence on the part of the defaulting party shall not constitute a breach of contract: labor strikes, riots, war, acts of governmental authorities, unusually severe weather conditions or other natural catastrophic events, or any other similar event beyond the reasonable control or contemplation of either party.

ARTICLE 7: ASSIGNMENT

Neither party to this Agreement shall, without the prior written consent, of the other party, which shall not be unreasonably withheld, assign the benefit or in any way transfer any claim or obligation under this Agreement or any part hereof. This Agreement shall inure to the benefit of and be binding upon the parties hereto, and except as otherwise provided herein, upon their executors, administrators, successors, and assigns.

ARTICLE 8: OWNERSHIP OF DOCUMENTS

All report documents produced by Cardno under this Agreement shall be made available to the Client upon receipt of full payment for services rendered. Cardno shall retain ownership of all field notes, computer files and project files used to produce the work products and may make copies of all work products.

ARTICLE 9: CONFIDENTIALITY

Cardno will maintain in confidence the nature of its Services, as well as all information made available to Cardno by Client during the term of this Agreement or resulting from Services performed by Cardno under this Agreement. The confidential obligation imposed on Cardno by Paragraph 9, however, will not extend to any such information insofar as, and from such time as Cardno may disclose (i) as required by law, (ii) pursuant to court order, (iii) to its subcontractors, agents or other representatives as may be reasonably necessary to perform its services hereunder (iv) for the purpose of prosecuting or defending any litigation, or (v) Cardno can show by reasonable proof has been in the public domain. Cardno agrees to use information intended to be kept confidential under this Paragraph 9 solely to provide its Services.

ARTICLE 10: NOTICES

Any notices or written statements hereunder shall be deemed to have been given when mailed by certified or registered mail or via email, with receipt of reply, to the party entitled thereto at its address noted at the top of this Agreement or at such other latest address as it may designate in writing to the other party for this purpose.

ARTICLE 11: NON-SOLICITATION

Neither party shall knowingly solicit, recruit, hire or otherwise employ or retain the employees of the other working under this Agreement during the term of this Agreement and for one (1) year following the termination or expiration of this Agreement without the prior written consent of the other party.

ARTICLE 12: WAIVER

Failure by one party to notify the other party of a breach of any provision of this Agreement shall not constitute a waiver of any continuing breach. Failure by one party to enforce any of its rights under this Agreement shall not constitute a waiver of those rights. The waiver by either party of a breach or violation of any provision of this Agreement shall not operate as, or be construed to be, a waiver of any subsequent breach of the same or any other provision hereof.

ARTICLE 13: GOVERNING LAW

The validity of this Agreement and any of its terms or provisions, as well as the rights and duties of the parties hereunder, shall be interpreted and governed by the laws of the place of the project.

Professional Services Agreement

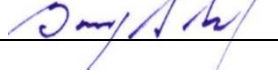
ARTICLE 14: LEGAL CONSTRUCTION

In case any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid or unenforceable in any respect, such invalidity or unenforceability shall not affect any other provision hereof. This Agreement shall be construed as if such invalid or unenforceable provision had never been contained herein.

ARTICLE 15: ENTIRE AGREEMENT

This Agreement supersedes any and all other agreements, either oral or in writing, between the parties relating to the subject matter of this Agreement and is the entire understanding and agreement related thereto. This Agreement may be amended by mutual consent of the parties in writing to be attached hereto and incorporated herein, executed by Cardno's and the Client's respective representatives.

Cardno, Inc.

By: 
Print
Name: Gary Susdorf
Title: Hydrogeologist/Senior Project Scientist
Date: May 2, 2019

**Cedar Hammock Community Development
District c/o INFRAMARK**

By: _____
Print
Name: _____
Title: _____
Date: _____

Ninth Order of Business

9A.

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

A special bid meeting of the Board of Supervisors of the Cedar Hammock Community Development District was held on Monday, April 1, 2019 at 3:05 p.m. at Cedar Hammock Clubhouse, 8660 Cedar Hammock Boulevard, Naples, Florida.

Present:

Norman Day	Chairman
Justin Faircloth	District Manager
Sam Marshall	District Engineer
Representative from Kelly Brothers, Inc.	

The following is a summary of the discussions and actions taken at the April 1, 2019 Cedar Hammock Board of Supervisors special bid meeting.

FIRST ORDER OF BUSINESS

Roll Call

- Mr. Faircloth called the meeting to order.

SECOND ORDER OF BUSINESS

New Business

A. Opening of Bulkhead & Bridge Replacement & Repair Project Bids

- Mr. Marshall opened the bids

Kelly Brothers, Inc.

- A bid was received at 2:43 p.m. in a sealed envelope and an electronic version of the bid was also provided.
- Mr. Marshall reviewed Kelly Brothers, Inc. bid sheet and read out the items and provided costs.

Florida Marine Construction

- Mr. Marshall indicated it was in a sealed envelope and received at 2:10 pm at the Fort Myers office of Banks Engineering.
- Mr. Marshall reviewed the Florida Marine Construction bid sheet and read out the bridge proposal form and all the costs.
- Mr. Day questioned whether they had a mobilization for each bridge.

- Discussion ensued regarding the fact that Florida Marine only bid on phase one and not the other items in the bid request.

AEU Construction

- Discussion ensued whether this bid would be accepted since it was not sent in the format requested.
- It was noted that the bid was received before 3:00 pm by email to Mr. Marshall and copied to Ralph of Bridging Solutions and District Manager, Justin Faircloth. It was also hand delivered to the Banks Engineering Charlotte County office prior to 3:00 pm. Mr. Marshall read the bid information off, but indicated the District Attorney, Dan Cox, will make the final determination whether to consider the bid an official bid.
- Mr. Marshall reviewed and read the bids of the area and costs for the bridges only.
- Costs were itemized and presented.
- Mr. Faircloth stated they received two bids for the walls and two bids for the bridges. Discussion ensued.

THIRD ORDER OF BUSINESS

Adjournment

- The meeting adjourned at 3:34 pm.

Justin Faircloth, Secretary

Norman Day, Chairman

9B.

**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, April 8, 2019 at 2:00 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
Fred Bally	Assistant Secretary
John Martino	Assistant Secretary
Gene T. Bolton	Assistant Secretary

Also present were:

Justin Faircloth	District Manager
Dan Cox	District Counsel
Dave Kelly	Kelly Brothers, Inc.
Charlie Garcia	Florida Marine Construction, Inc.

The following is a summary of the discussions and actions taken at the April 8, 2019 Cedar Hammock Board of Supervisors meeting.

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

- Mr. Faircloth called the meeting to order.

SECOND ORDER OF BUSINESS

Approval of Agenda

- Mr. Faircloth asked if there were any additions or changes to the agenda.
- Mr. Greeley had a number of items which he wished to be brought up:
 - Summary reports to the Master Board
 - Several individuals have expressed interest in a different type of cap rock wall and this developed in the last week. Item will be added under fifth order of business and will be item C.

On MOTION by Mr. Day and seconded by Mr. Greeley with all in favor the agenda was approved as amended.

FIFTH ORDER OF BUSINESS**New Business****A. Presentation of Bulkhead & Bridge Repairs & Replacement Bids**

- The contractor bidders were presented at the meeting.

B. Board Interviews of BiddersKelly Brothers

- Mr. Faircloth questioned whether their bid incorporated everything the District requested to be bid out. Mr. Kelly stated they bid the bulk head walls, but did not bid the bridges. Mr. Kelly stated that their bid included all of the necessary piping and draining for the wall.
- Questions were asked and responses provided.
- Discussion ensued regarding the permitting process for the project.
- Further discussions ensued regarding the starting of the project and what is required.
- Mr. Kelly was asked to put together some numbers and answers for the Board so they can better compare everything.
- The question arose if it was possible to have multiple crews doing several parts of the project simultaneously or were they set up to do only one project at a time. Mr. Kelly responded and stated it would be important for him to know the flow so that he could bid it.
- Mr. Kelly was asked whether they had any litigations in the last five years. He confirmed they had none and if anyone was interested in wanting to know more about his company, he had letters of recommendation for every project.
- Discussion ensued regarding funding.

Florida Marine Constructions

- Mr. Faircloth asked Mr. Garcia whether their bid incorporated everything the District requested to be bid out. Mr. Garcia confirmed their package contained all the requested items.
- Mr. Faircloth asked if this included all necessary drainage. Mr. Garcia asked Mr. Faircloth to be specific on what drainage he was inquiring about because there is an actual item which provides for them to put weep holes which is a form of drainage and if

74 this is what they are specifically discussing, that is absolutely correct they have this. If
75 there are any other forms of penetrations to the wall or anything of that nature, from the
76 golf course itself then unless there is specific items that are not on the plans then they
77 would not have those specific items.

- 78 ○ Mr. Faircloth mentioned this vendor had a date of completion, but did not provide the
79 estimated days. Mr. Faircloth asked if they knew the number of days it would take to
80 complete the project. They are estimating about five months to complete the project
81 which is approximately 150 days based on weather conditions.
- 82 ○ Their permit process was questioned; they mentioned they had a meeting today with the
83 head of the Collier County Building Department but due to time constraints have
84 rescheduled the meeting until Wednesday. However, they are going to pursue the permit
85 as an emergency repair situation and try to expedite the permit process.
- 86 ○ The vendor went on to state if they were required to bid the whole project they would
87 have bid the whole project, but instead they just bid out phase one of the project.
- 88 ○ Further discussion ensued regarding the project with the vendor. A number of questions
89 were asked and responses provided.
- 90 ○ Continued discussion ensued regarding this project.
- 91 ○ On discussion, Mr. Faircloth indicated they threw out the bids which were not responsive
92 as they did not follow the correct protocol.
- 93 ○ The bids are good for 90 days in accordance with the terms of their bids and they do not
94 have to select a bidder until the deadline of June 30, 2019.
- 95 ○ Discussion ensued regarding assessments, direct-billing the assessment and the tax bill.

96 97 **THIRD ORDER OF BUSINESS**

Public Comments on Agenda Items

- 98 ○ Public comments were received.

99 *Let the record reflect the Board took a 15-minute recess.*

100 *Let the record reflect the Board reconvened the meeting at 4:42 p.m.*

- 101 ○ Discussion ensued regarding prepayments of the taxes. Mr. Cox provided the Board with
102 a brief synopsis as it relates to the taxes.
- 103 ○ Further discussion ensued regarding the project and cash flow.
- 104 ○ Mr. Cox asked if the Board wanted to accept bids as they are good for 90 days but can be
105 discussed further after the April 23, 2019 meeting.

SIXTH ORDER OF BUSINESS**Attorney's Report****A. Draft Letter to Master Association Regarding Use of District's Roadways for Staging**

- Mr. Cox noted he should have the letter for the HOA by the end of the week.

B. Update on Claim with Tekram Services

- Mr. Cox informed the Board he has the complaint drafted and is waiting for his litigator to get back. He should be back on Wednesday to look over it and make his suggestion on what else they need to file, at the same time. This hopefully should be filed by the end of the week.
- Mr. Faircloth stated they received a response on the appeal for the roadway items from the State. The response came back in the District's favor, the State recommended that FEMA pay it. FEMA is reviewing the recommendation, but has a final say on this.
- An appeal for the Lake 5 damages was done and Mr. Cox indicated they have received the acknowledgement on it from the State.
- Mr. Faircloth sent an email to the Board after reviewing with FEMA and they did state they would obligate another debris removal. The final debris removal which was outstanding they had denied he recommended to the Board to not appeal it based on the communication with Mr. Cox and FEMA and he asked for responses back from them as a Board and gave the Board 48 hours in which to respond back to him because they had a deadline for appealing. He had not received any responses from the Board objecting so it was decided not to appeal that last item.
- Mr. Faircloth stated they have received the initial funds from the State already, however, Inframark is waiting to bill for work on this portion of the project until the work with FEMA is completed and the District is paid on the obligated items.

FOURTH ORDER OF BUSINESS**Old Business**

- Mr. Day indicated Mr. Kelly is going to write up a three-year plan and was going to provide the Board with those numbers. He feels they should hear what the numbers are and is suggesting a meeting next week after Mr. Kelly provides them as discussed earlier in the meeting.
- Mr. Greeley stated a continuation of the meeting made sense, but questioned why would they want to award the bid prior to that meeting.
- Further discussion ensued regarding the finances as it related to the project.

- Mr. Greeley stated there will be a fair amount of discussion to make a decision about the financing.
- Discussion ensued regarding possibly working with Mr. Kelly and negotiating with him.
- Further discussion ensued regarding the two contractors.
- Mr. Faircloth asked about the wall bids if the Board is considering negotiations with Kelly Brothers and whether they would rank them as the number one bidder at this point.
- Mr. Greeley stated the bids for the bridge were very disappointing. They were much higher than Ralph or Sam had projected.
- Mr. Day noted there were other bridge contractors that had bids ready, but had not submitted them on time. Discussion ensued regarding the bridge bid.
- Mr. Faircloth had Ralph from Building Solutions on the phone. He explained the idea of installing large cap rock walls such as what Travis mentioned. Mr. Faircloth asked Ralph to present his idea and his thought process about using those. He provided his input on this matter and further discussion ensued regarding this.
- It was requested for Ralph to provide a change order and provide this information back to the Board.

On MOTION by Mr. Day seconded by Mr. Bally with all in favor, rejection of the bridge bid from Florida Marine Construction, Inc. and to re-bid them authorizing Bridging Solutions to do a change order from 12 inch to 10 inch poles in the amount of \$1,200 was approved.

SEVENTH ORDER OF BUSINESS**Engineer's Report****A. New District Map Update**

- None

EIGHTH ORDER OF BUSINESS**Manager's Report****A. Approval of the Minutes of March 11, 2019 Meeting**

- Mr. Faircloth asked if there were any corrections, deletions or changes to the minutes. There being none,

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

B. Financial Report

- Mr. Faircloth asked if there were any questions regarding the financials.

On MOTION by Mr. Bolton seconded by Mr. Bally with all in favor the financial report was accepted.

C. Letter from Berger, Toombs, Elam, Gaines & Frank

- Mr. Faircloth informed the Board a letter from Berger, Toombs, Elam, Gaines & Frank was received explaining how they handle the yearly audit.

D. Discussion of Fiscal Year 2020 Modified Tentative Budget

- Mr. Faircloth questioned whether there were any questions on the budget. There being none, the next agenda item followed.

i. Draft Notice to Owners Regarding Public Hearing on FY2020 Budget

- Not covered during the meeting.

E. Proposed FY2020 Meeting Schedule

- Not covered during the meeting.

F. Follow-up Items**i. FEMA Update**

- Item was discussed earlier in the meeting.

ii. Phoenix Roofing Cedar Hammock Circle Damage Update

- Mr. Faircloth had PMI come out and take a look at this. It is their recommendation that no repairs are required at this time as they feel over time the sun is going to cause the pavement to contour like it should and the surface damage will go away.

iii. Cedar Hammock Circle/Sawgrass Way Paving Project Update

- Mr. Faircloth stated that all outstanding payments from the various HOAs had been received and the pavement project is now complete.

iv. Camera System Install Update

- The gate repair install has been completed. There were three incidents which were captured on camera last week. These cameras are fantastic and Mr. Faircloth will meet with staff to ensure they are trained on the system.

v. Gatehouse Repair Update

- This has been fixed. They negotiated with the insurer to pay the cost of the repair plus an hour of Mr. Faircloth's time which will be billed to the District.

- 215 ○ Mr. Faircloth received an update from the South Florida Water Management District,
216 they contacted the general manager asking for the fiscal year 2018 wetland report.
217 This was supposedly completed year ago and were no longer required to submit
218 reports. Mr. Faircloth checked with Cardno who does the monitoring for the District
219 and they stated they needed to submit something to the South Florida Water
220 Management District to close the project out and were doing so.
- 221 ○ Wetland monitoring is no longer required for the permit but ongoing wetland
222 monitoring will have to continue. The club maintains the preserves but is owned by
223 the CDD.

NINTH ORDER OF BUSINESS**Supervisor Requests**

- 225 ○ Mr. Greeley questioned whether they will continue this meeting to have discussions on the
226 presentations on April 23, 2019 and how they are going to occur, what should be on the
227 agenda and how it is written, as well how are they going to respond and what the format will
228 be.
229 ○ Discussion ensued regarding engaging a financial advisor.

230
231
232 On MOTION by Mr. Day seconded by Mr. Bolton with all in favor
233 to engage with a financial advisor in the amount of \$5,000 to be
234 negotiated down by Mr. Faircloth was approved.
235

TENTH ORDER OF BUSINESS**Audience Comments****ELEVENTH ORDER OF BUSINESS****Continuation**

236
237
238 On MOTION by Mr. Day seconded by Mr. Martino with all in
239 favor continuing the meeting to April 11, 2019 at 2:00 pm was
240 approved.
241
242
243
244
245
246
247
248

249
250 _____
Justin Faircloth, Secretary

Norman Day, Chairman

9C.

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

A continued meeting of the Board of Supervisors of the Cedar Hammock Community Development District was held on Thursday April 11, 2019 at 2:00 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
Fred Bally	Assistant Secretary
John Martino	Assistant Secretary
Gene T. Bolton	Assistant Secretary

Also present were:

Justin Faircloth	District Manager
------------------	------------------

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

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

- Mr. Faircloth called the meeting to order.

SECOND ORDER OF BUSINESS

Approval of Agenda

- Agenda was approved at the April 8, 2019 meeting.

THIRD ORDER OF BUSINESS

Public Comments on Agenda Items

- None.

FOURTH ORDER OF BUSINESS

Old Business

- Mr. Faircloth discussed the request made by the Board which was approved at the April 8, 2019 meeting to initiate discussion with a financial advisor. Mr. Faircloth obtained revised pricing from PRAG. Further discussion ensued regarding this.
- Mr. Day mentioned Kip Schulties will be putting together a whole scope as far as the impact of the cap rock option and how it would work out, size of lakes and movement of materials,

etc. It was suggested the Board probably should consider hiring him as an architect to put it all together so they can go out to bid. Aside from him being a golf course designer, he is an engineer so he could handle the whole project.

- Extensive discussion ensued regarding the financial aspect of this project.
- During discussion it was requested to report back at the May meeting regarding what will be involved with the proposed cap rock option and outline the potential scope, at which time the Board would better know whether a financial planner will be required to help obtain financing for the project.

On MOTION by Mr. Day seconded by Mr. Martino with all in favor to rescind the prior motion to move forward with the basic scope of service with the financial advisor made at the April 8, 2019 meeting was approved.

- The Board discussed in extensive detail assessments, the project and having Kip Schulties prepare a presentation for the Board to review.
- The purpose of the April 23, 2019 meeting is to give the public an opportunity to provide their comments prior to the Board making a decision.
- Discussion ensued regarding the May meeting. Mr. Faircloth called the attorney to discuss the issue of May 13, 2019 being the public hearing and the possibility of not having a Board quorum for this meeting.
- Mr. Faircloth stated the public hearing for May 13, 2019 at 2:00 pm had been advertised and Inframark was getting ready to send out a letter tomorrow letting the public know of the hearing. However, the Board has indicated they will not have a quorum present for May 13, 2019. Mr. Faircloth noted he may be able to stop the letter from going out and change the letter to reflect a meeting date to May 14, 2019.
- The attorney was called via phone.
- Mr. Greeley asked when does the resolution have to be passed. He asked if it can be passed at any time after the public hearing. Mr. Faircloth stated it had to be done at least when they do the budget otherwise they will not be able to approve the budget.
- Mr. Cox said it had to be done before the budget and Mr. Faircloth stated it could be done at the May meeting.

- Mr. Faircloth stated as Mr. Cox said you can pass the resolution, but that does not mean you have to charge the full assessments.
- Mr. Day stated he is hoping at the April 23 meeting they could tell the membership they will not be assessing the \$2,300 in July because the project is being put off for a year. Mr. Greeley questioned if the funds collected have to be accounted for to the membership if there is an excess at the end. Mr. Cox explained what occurs if there is an excess of funds.
- After further discussion it was decided to move the May 13, 2019 meeting to May 14, 2019 since there will be no quorum available for the May 13, 2019 meeting. Mr. Faircloth stated for the record that the public hearing for Cedar Hammock will be on May 14, 2019 at 2:00 pm.

FIFTH ORDER OF BUSINESS**New Business****A. Presentation of Bulkhead & Bridge Repairs & Replacement Bids**

- Discussed at the April 8, 2019 meeting.

B. Board Interviews of Bidders

- Discussed at the April 8, 2019 meeting.

SIXTH ORDER OF BUSINESS**Attorney's Report****A. Draft Letter to Master Association Regarding Use of District's Roadways for Staging**

- Not discussed at today's or April 8, 2019 meeting

B. Update on Claim with Tekram Services

- Update provided at the April 8, 2019 meeting.

SEVENTH ORDER OF BUSINESS**Engineer's Report****A. New District Map Update**

- None

EIGHTH ORDER OF BUSINESS**Manager's Report****A. Approval of the Minutes of 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**

- Items A, B, C, D were discussed at the April 8, 2019 meeting.

E. Proposed FY2020 Meeting Schedule

On MOTION by Mr. Greeley seconded by Mr. Day with all in favor the FY2020 Meeting Schedule was approved, and the public hearing was changed from May 13, 2019 to May 14, 2019 at 2 P.M. with Resolution 2019-07.

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**
- o All the follow-up items were discussed at the April 8, 2019 meeting.

NINTH ORDER OF BUSINESS**Supervisor Requests**

- o Mr. Greeley mentioned he sent out an email regarding having a written report to provide to the Master Board.
- o It was discussed that the Master Board allows people to make comments prior to the meeting and a representative from each Board provided a written statement giving a status of what the Board is doing. No questions or answers are provided during this presentation as it is for informational purposes only. During the annual membership meeting questions arose regarding the CDD and their ongoing projects and the President, Jake Jacobson indicated the date of the CDD meeting and informed them if they had questions they should attend the CDD meeting to obtain the answers.

On MOTION by Mr. Greeley seconded by Mr. Martino with all in favor Mr. Greeley will make a summary of the CDD meetings and provide it to the Master Board which will be read by a Supervisor at future Master Association meetings was approved.

TENTH ORDER OF BUSINESS**Audience Comments**

- o None.

ELEVENTH ORDER OF BUSINESS**Adjournment**

On MOTION by Mr. Day seconded by Mr. Martino with all in favor the meeting was adjourned.

9D.

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

A continued meeting of the Board of Supervisors of the Cedar Hammock Community Development District was held on Thursday April 23, 2019 at 2:00 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
Fred Bally	Assistant Secretary
John Martino	Assistant Secretary
Gene T. Bolton	Assistant Secretary

Also present were:

Justin Faircloth	District Manager
Dan Cox	District Counsel
Sam Marshall	District Engineer

The following is a summary of the discussions and actions taken at the April 23, 2019 Cedar Hammock Board of Supervisors meeting.

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

- Mr. Faircloth called the meeting to order.

SECOND ORDER OF BUSINESS

Approval of Agenda

- Mr. Faircloth added two items to the agenda, an email and a letter which were received and will be read during the public hearing comments.
- Mr. Faircloth mentioned the discussion the Board had at the April 11, 2019.

On MOTION by Mr. Greeley seconded by Mr. Martino with all in favor the agenda was approved as amended.

THIRD ORDER OF BUSINESS

Public Comments on Agenda Items

- None.

FOURTH ORDER OF BUSINESS**Public Hearing to Consider Imposition of
Special Assessments and Adoption of an
Assessment Roll****A. Open the Public Hearing to Public Comments**

On MOTION by Mr. Greeley seconded by Mr. Bally with all in
favor the public hearing was opened.

- Public comments were received.

B. Close the Public Hearing to Public Comments

On MOTION by Mr. Bolton seconded by Mr. Bally with all in
favor the public hearing was closed.

C. Board Discussion

- Mr. Faircloth stated documents were received from Kip Schulties and questioned whether the Board wished to discuss the proposal.
- Discussion ensued.
- The Board wished to have Mr. Schulties attend the May 14, 2019 meeting. Mr. Marshall will reach out to Mr. Schulties prior to the meeting to go over the proposal and the preliminary numbers provided and will bring comments to the May 14, 2019 meeting.
- The Board discussed having additional meetings scheduled during the summer to discuss the bridge and bulkhead project.

**D. Consideration of Resolution 2019-08, Imposing, Levy, Collection and Enforcement of
Certain Non-Ad Valorem Special Assessment**

- Item was tabled until the May 14, 2019 meeting.

FIFTH ORDER OF BUSINESS**Old Business**

- None.

SIXTH ORDER OF BUSINESS**New Business**

- None.

SEVENTH ORDER OF BUSINESS**Attorney's Report**

- None.

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

- None.

NINTH ORDER OF BUSINESS

Manager's Report

A. Follow-up Items

- Mr. Faircloth and Mr. Cox reviewed where they are at regarding the debris costs. Discussion ensued regarding the denial from FEMA as well as a second debris clean up that FEMA has obligated.
- Mr. Faircloth requested the Board's permission to have the Chairman authorize the addendum to the contract they have with the State to obtain the additional funds that have been obligated.

On MOTION by Mr. Martino seconded by Mr. Bally with all in favor having the Chairman authorize the addendum Z0569-1 to the contract with the State was approved.

- Mr. Faircloth informed the Board their water use permit expires in 2020. He has requested a proposal from Cardno to renew the permit.

TENTH ORDER OF BUSINESS

Supervisors Requests

- None.

ELEVENTH ORDER OF BUSINESS

Audience Comments

- None.

TWELFTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Bally seconded by Mr. Day with all in favor the meeting was adjourned at 3:43 pm.

Secretary

Chairman

9E.

CEDAR HAMMOCK
Community Development District

Financial Report

March 31, 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)

March 31, 2019

Balance Sheet
March 31, 2019

ACCOUNT DESCRIPTION	TOTAL
<u>ASSETS</u>	
Cash - Checking Account	\$ 148,215
Investments:	
Certificates of Deposit - 18 Months	103,130
Money Market Account	724,398
Deposits	1,359
TOTAL ASSETS	\$ 977,102
<u>LIABILITIES</u>	
Accounts Payable	\$ 13,054
Accrued Expenses	600
TOTAL LIABILITIES	13,654
<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:	472,476
TOTAL FUND BALANCES	\$ 963,448
TOTAL LIABILITIES & FUND BALANCES	\$ 977,102

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending March 31, 2019

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES				
Interest - Investments	\$ 2,017	\$ 1,009	\$ 7,318	\$ 6,309
Interest - Tax Collector	-	-	143	143
Special Assmnts- Tax Collector	379,523	366,224	360,172	(6,052)
Special Assmnts- Discounts	(15,181)	(14,651)	(13,993)	658
Other Miscellaneous Revenues	-	-	8,406	8,406
TOTAL REVENUES	366,359	352,582	362,046	9,464
EXPENDITURES				
Administration				
ProfServ-Engineering	30,000	15,000	14,839	161
ProfServ-Legal Services	2,000	1,000	7,625	(6,625)
ProfServ-Mgmt Consulting Serv	38,404	19,202	20,014	(812)
ProfServ-Property Appraiser	5,693	5,693	5,693	-
ProfServ-Special Assessment	2,941	2,941	7,941	(5,000)
ProfServ-Web Site Maintenance	656	328	328	-
Auditing Services	5,000	-	-	-
Postage and Freight	765	383	1,950	(1,567)
Insurance - General Liability	7,959	7,959	7,000	959
Printing and Binding	2,246	1,123	793	330
Legal Advertising	2,394	1,197	1,505	(308)
Misc-Bank Charges	700	350	287	63
Misc-Assessmnt Collection Cost	7,590	7,440	6,924	516
Misc-Web Hosting	239	239	239	-
Office Supplies	400	200	-	200
Annual District Filing Fee	175	175	175	-
Total Administration	107,162	63,230	75,313	(12,083)

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending March 31, 2019

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Field				
ProfServ-Field Management	1,539	770	770	-
Contracts-Water Mgmt Services	7,200	3,600	3,600	-
Utility - Cameras	1,320	660	651	9
Electricity - Wells	3,000	1,500	980	520
Electricity - Aerator	2,000	1,000	760	240
R&M-Lake	3,000	1,500	3,113	(1,613)
R&M-Plant Replacement	3,015	1,508	-	1,508
R&M Bulkheads	8,000	8,000	8,000	-
R&M - Bridges & Cart Paths	8,000	4,000	-	4,000
Misc-Contingency	20,289	10,145	5,925	4,220
Capital Outlay	9,944	6,008	6,008	-
Reserve - Bridges	20,910	20,910	16,200	4,710
Reserve - Bulkheads	83,980	83,980	61,735	22,245
Reserve - Lakes	15,000	15,000	-	15,000
Reserve - Roadways	72,000	72,000	-	72,000
Total Field	259,197	230,581	107,742	122,839
TOTAL EXPENDITURES	366,359	293,811	183,055	110,756
Excess (deficiency) of revenues Over (under) expenditures	-	58,771	178,991	120,220
Net change in fund balance	\$ -	\$ 58,771	\$ 178,991	\$ 120,220
FUND BALANCE, BEGINNING (OCT 1, 2018)	784,457	784,457	784,457	
FUND BALANCE, ENDING	\$ 784,457	\$ 843,228	\$ 963,448	

CEDAR HAMMOCKS
Community Development District

Supporting Schedules

March 31, 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*March 31, 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%	\$ 680
Checking Account - Operating	Valley National Bank	Gov't Interest Checking	n/a	2.20%	147,536
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>724,398</u>
				Total	<u><u>\$ 975,743</u></u>

Cedar Hammock CDD

Bank Reconciliation

Bank Account No. 9995 SunTrust - GF -DO NOT USE
Statement No. 03-19
Statement Date 3/31/2019

G/L Balance (LCY)	679.66	Statement Balance	16,339.51
G/L Balance	679.66	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	16,339.51
Subtotal	679.66	Outstanding Checks	15,659.85
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	679.66	Ending Balance	679.66
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
3/19/2019	Payment	002000	COMCAST BUSINESS	118.04	0.00	118.04
3/27/2019	Payment	002003	COLLIER COUNTY TAX COLLECTOR	32.93	0.00	32.93
3/27/2019	Payment	002004	FEDEX	13.58	0.00	13.58
3/29/2019	Payment	002005	BANKS ENGINEERING INC	4,754.05	0.00	4,754.05
3/29/2019	Payment	002006	DANIEL H. COX, P.A.	1,540.00	0.00	1,540.00
3/29/2019	Payment	002007	INFRAMARK, LLC	9,201.25	0.00	9,201.25
Total Outstanding Checks.....				15,659.85		15,659.85

Cedar Hammock CDD

Bank Reconciliation

Bank Account No. 2555 Valley National Bank - GF
Statement No. 03/19
Statement Date 3/31/2019

G/L Balance (LCY)	147,535.62	Statement Balance	147,535.62
G/L Balance	147,535.62	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	147,535.62
Subtotal	147,535.62	Outstanding Checks	0.00
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	147,535.62	Ending Balance	147,535.62
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 3/1/2019 to 3/31/2019
(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	001997	03/01/19	COMCAST BUSINESS	84299-020619	8535100231084299 2/19-3/18/19	Utility - Cameras	543029-53901	\$108.04
001	001998	03/01/19	INFRAMARK, LLC	38554	2/19 MANAGEMENT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,200.33
001	001998	03/01/19	INFRAMARK, LLC	38554	2/19 MANAGEMENT FEES	ProfServ-Field Management	531016-53901	\$128.25
001	001998	03/01/19	INFRAMARK, LLC	38554	2/19 MANAGEMENT FEES	Postage and Freight	541006-51301	\$6.11
001	001998	03/01/19	INFRAMARK, LLC	38554	2/19 MANAGEMENT FEES	ProfServ-Web Site Maintenance	531094-51301	\$54.67
001	001999	03/06/19	FEDEX	6-471-75681	SERVICE FOR 2/15/19	Postage and Freight	541006-51301	\$12.27
001	002000	03/19/19	COMCAST BUSINESS	84299-030619	8535100231084299 3/19-4/18/19	Utility - Cameras	543029-53901	\$118.04
001	002001	03/19/19	FEDEX	6-486-88069	SERVICE FOR 2/28-3/4/19	Postage and Freight	541006-51301	\$279.59
001	002002	03/20/19	CARDNO ENTRIX	270682	3/18 MONTHLY MONITORING	Contracts-Water Mgmt Services	534047-53901	\$600.00
001	002003	03/27/19	COLLIER COUNTY TAX COLLECTOR	031919	2018 TAX ROLL POSTAGE BILLING	Postage and Freight	541006-51301	\$32.93
001	002004	03/27/19	FEDEX	6-494-42117	SERVICE FOR 3/13/19	Postage and Freight	541006-51301	\$13.58
001	002005	03/29/19	BANKS ENGINEERING INC	1263CDD-77	GEN ENGINEERING	ProfServ-Engineering	531013-51501	\$4,754.05
001	002006	03/29/19	DANIEL H. COX, P.A.	10804	PROFESSIONAL SERVICE 2/19	ProfServ-Legal Services	531023-51401	\$1,540.00
001	002007	03/29/19	INFRAMARK, LLC	39410	3/19 MANAGEMENT FEES	ProfServ-Web Site Maintenance	531094-51301	\$54.67
001	002007	03/29/19	INFRAMARK, LLC	39410	3/19 MANAGEMENT FEES	Postage and Freight	541006-51301	\$5.50
001	002007	03/29/19	INFRAMARK, LLC	39410	3/19 MANAGEMENT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,200.33
001	002007	03/29/19	INFRAMARK, LLC	39410	3/19 MANAGEMENT FEES	ProfServ-Field Management	531016-53901	\$128.25
001	002007	03/29/19	INFRAMARK, LLC	39410	3/19 MANAGEMENT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$812.50
001	002007	03/29/19	INFRAMARK, LLC	39410	3/19 MANAGEMENT FEES	ProfServ-Special Assessment	531038-51301	\$5,000.00
001	DD0048	03/15/19	FPL - ACH	INV-031519-ACH	SERVICE FOR 2/2-3/4/19	Electricity - Wells	543050-53901	\$323.97
001	DD0048	03/15/19	FPL - ACH	INV-031519-ACH	SERVICE FOR 2/2-3/4/19	Electricity - Aerator	543051-53901	\$111.12
Fund Total								\$20,484.20

Total Checks Paid	\$20,484.20
--------------------------	--------------------

9F.

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:

June 10, 2019
July 15, 2019
August 12, 2019
September 16, 2019
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

9G.

**Cedar Hammock
Community Development District
ANNUAL FINANCIAL REPORT
September 30, 2018**

Cedar Hammock Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2018

TABLE OF CONTENTS

	<u>Page Number</u>
REPORT OF INDEPENDENT AUDITORS	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-7
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements	
Statement of Net Position	8
Statement of Activities	9
Fund Financial Statements:	
Balance Sheet – General Fund	10
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	11
Statement of Revenues, Expenditures and Changes in Fund Balances – General Fund	12
Reconciliation of the Statement of Revenues, Expenditures and Change in Fund Balances of Governmental Funds to the Statement of Activities	13
Statement of Revenues, Expenditures and Change in Fund Balances – Budget and Actual – General Fund	14
Notes to Financial Statements	15-23
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 <i>GOVERNMENT AUDITING STANDARDS</i>	24-25
MANAGEMENT LETTER	26-27
INDEPENDENT ACCOUNTANT'S REPORT / COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES	28



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

REPORT OF INDEPENDENT AUDITORS

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

Report on the Financial Statements

We have audited the accompanying financial statements of Cedar Hammock Community Development District as of and for the year ended September 30, 2018, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Accounting Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Fort Pierce / Stuart

To the Board of Supervisors
Cedar Hammock Community Development District

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of Cedar Hammock Community Development District, as of September 30, 2018, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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 a report dated April 26, 2019 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts. The purpose of that report is 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 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 Cedar Hammock Community Development District's internal control over financial reporting and compliance.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

April 26, 2019

**Cedar Hammock Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

Management's discussion and analysis of Cedar Hammock Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position are reported in two categories; invested in capital assets, net of related debt, and unrestricted. Assets, liabilities and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment and interest on long term debt.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major governmental funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Cedar Hammock Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

OVERVIEW OF THE FINANACIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual**, is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The government-wide financial statements provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including buildings, land, roads, bridges, and traffic signals are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds, are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights:

The following are the highlights of financial activity for the year ended September 30, 2018.

- ◆ The District's total assets exceeded total liabilities by \$13,887,500 (net position). Unrestricted net position for Governmental Activities was \$784,457. Net investment in capital assets was \$13,103,043.
- ◆ Governmental Activities revenues totaled \$374,766 while governmental activities expenses totaled \$457,644.

**Cedar Hammock Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities	
	2018	2017
Current assets	\$ 792,714	\$ 616,609
Capital assets	13,103,043	13,354,489
Total Assets	<u>13,895,757</u>	<u>13,971,098</u>
Current liabilities	<u>8,257</u>	<u>720</u>
Net position - net investment in capital assets	13,103,043	13,354,489
Net position - unrestricted	<u>784,457</u>	<u>615,889</u>
Total Net Position	<u>\$ 13,887,500</u>	<u>\$ 13,970,378</u>

The increase in current assets and net position – unrestricted is the result of revenues in excess of expenditures at the fund level.

The decrease in capital assets and net position – net investment in capital assets is primarily due to depreciation in the current year.

**Cedar Hammock Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change in Net Position

	Governmental Activities	
	2018	2017
<u>Governmental Revenues</u>		
Charges for services	\$ 365,350	\$ 269,367
Investment earnings	9,416	5,263
Total Revenues	<u>374,766</u>	<u>274,630</u>
 Expenses		
General government	83,497	84,888
Physical environment	374,147	370,562
Total Expenses	<u>457,644</u>	<u>455,450</u>
 Change in Net Position	(82,878)	(180,820)
 Net Position - Beginning of Year	<u>13,970,378</u>	<u>14,151,198</u>
 Net Position - End of Year	<u>\$ 13,887,500</u>	<u>\$ 13,970,378</u>

The increase in charges for services is the result of a budgeted increase in special assessments.

**Cedar Hammock Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2018 and 2017.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2017</u>
Land and improvements	\$ 10,991,512	\$ 10,991,512
Buildings and improvements	359,117	359,117
Infrastructure	5,747,726	5,747,726
Equipment	35,472	35,472
Accumulated depreciation	<u>(4,030,784)</u>	<u>(3,779,338)</u>
Total Capital Assets (Net)	<u>\$ 13,103,043</u>	<u>\$ 13,354,489</u>

During the year, depreciation was \$251,446.

General Fund Budgetary Highlights

The budget exceeded actual government expenditures primarily due to less bulkhead capital outlay expenditures than were anticipated.

There were no amendments to the budget during the year ended September 30, 2018.

Economic Factors and Next Year's Budget

Cedar Hammock Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2019.

Request for Information

The financial report is designed to provide a general overview of Cedar Hammock Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Cedar Hammock Community Development District, Inframark Infrastructure Management Services, Inc., 210 N. University Drive, Suite 702, Coral Springs, Florida 33071.

Cedar Hammock Community Development District
STATEMENT OF NET POSITION
September 30, 2018

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 468,812
Investments	308,304
Accounts receivable	5,913
Due from other governments	8,326
Deposits	1,359
Total Current Assets	<u>792,714</u>
Non-Current Assets:	
Capital Assets Not Being Depreciated	
Land and improvements	10,991,512
Capital Assets Being Depreciated	
Buildings and improvements	359,117
Infrastructure	5,747,726
Equipment	35,472
Less: accumulated depreciation	<u>(4,030,784)</u>
Total Non-Current Assets	<u>13,103,043</u>
Total Assets	<u>13,895,757</u>
LIABILITIES	
Current Liabilities:	
Accounts payable and accrued expenses	<u>8,257</u>
NET POSITION	
Net investment in capital assets	13,103,043
Unrestricted	784,457
Total Net Position	<u><u>\$ 13,887,500</u></u>

See accompanying notes to financial statements.

Cedar Hammock Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2018

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
Primary government			
Governmental Activities			
General government	\$ (83,497)	\$ 114,348	\$ 30,851
Physical environment	(374,147)	251,002	(123,145)
Total Governmental Activities	<u>\$ (457,644)</u>	<u>\$ 365,350</u>	<u>(92,294)</u>
General revenues:			
Interest earnings			<u>9,416</u>
Change in net position			(82,878)
Net Position - October 1, 2017			<u>13,970,378</u>
Net Position - September 30, 2018			<u><u>\$ 13,887,500</u></u>

See accompanying notes to financial statements.

Cedar Hammock Community Development District
BALANCE SHEET -
GENERAL FUND
September 30, 2018

ASSETS

Cash and cash equivalents	\$ 468,812
Investments	308,304
Accounts receivable	5,913
Due from other governments	8,326
Deposits	1,359
Total Assets	<u>\$ 792,714</u>

LIABILITIES AND FUND BALANCES

Liabilities	
Accounts payable and accrued expenses	<u>\$ 8,257</u>
Fund balances	
Nonspendable:	
Deposits	1,359
Assigned:	
Roadways	157,725
Bulkheads	135,928
Lakes	32,153
Bridges	120,190
Operating reserves	43,617
Unassigned	293,485
Total Fund Balances	<u>784,457</u>
Total Liabilities and Fund Balances	<u>\$ 792,714</u>

See accompanying notes to financial statements.

**Cedar Hammock Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2018**

Total governmental fund balances	\$	784,457
----------------------------------	----	---------

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets not being depreciated, land and improvements, used in governmental activities are not financial resources and therefore, are not reported at the fund statement level.		10,991,512
---	--	------------

Capital assets being depreciated; building and improvements, \$359,117, infrastructure, \$5,747,726, and equipment, \$35,472, net of accumulated depreciation, \$(4,030,784), used in governmental activities are not financial resources and therefore, are not reported at the fund statement level.		<div style="border-top: 1px solid black; display: inline-block;">2,111,531</div>
--	--	--

Net Position of Governmental Activities		<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block;">\$ 13,887,500</div>
---	--	---

See accompanying notes to financial statements.

**Cedar Hammock Community Development District
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GENERAL FUND
For the Year Ended September 30, 2018**

Revenues	
Special assessments	\$ 365,350
Interest earnings	9,416
Total Revenues	<u>374,766</u>
Expenditures	
Current	
General government	83,497
Physical environment	122,701
Total Expenditures	<u>206,198</u>
Excess of revenues over/(under) expenditures	168,568
Fund Balances - October 1, 2017	<u>615,889</u>
Fund Balances - September 30, 2018	<u><u>\$ 784,457</u></u>

See accompanying notes to financial statements.

**Cedar Hammock Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCES OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2018**

Net change in fund balances - total governmental funds	\$ 168,568
--	------------

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

<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of depreciation in the current year.</p>	<u>(251,446)</u>
---	------------------

Change in Net Position of Governmental Activities	<u><u>\$ (82,878)</u></u>
---	---------------------------

See accompanying notes to financial statements.

Cedar Hammock Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended September 30, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 364,342	\$ 364,342	\$ 365,350	\$ 1,008
Interest earnings	2,017	2,017	9,416	7,399
Total Revenues	<u>366,359</u>	<u>366,359</u>	<u>374,766</u>	<u>8,407</u>
Expenditures				
Current				
General government	104,227	104,227	83,497	20,730
Physical environment	228,787	228,787	122,701	106,086
Capital outlay	1,509,945	1,509,945	-	1,509,945
Debt Service				
Interest	23,400	23,400	-	23,400
Total Expenditures	<u>1,866,359</u>	<u>1,866,359</u>	<u>206,198</u>	<u>1,660,161</u>
Excess/(deficiency) of revenues over/(under) expenditures	(1,500,000)	(1,500,000)	168,568	1,668,568
Other financing sources/(uses)				
Loan proceeds	<u>1,500,000</u>	<u>1,500,000</u>	<u>-</u>	<u>(1,500,000)</u>
Net change in fund balances	-	-	168,568	168,568
Fund Balances - October 1, 2017	<u>608,266</u>	<u>608,266</u>	<u>615,889</u>	<u>7,623</u>
Fund Balances - September 30, 2018	<u>\$ 608,266</u>	<u>\$ 608,266</u>	<u>\$ 784,457</u>	<u>\$ 176,191</u>

See accompanying notes to financial statements.

**Cedar Hammock Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018**

NOTE A – SUMMARY OF ACCOUNTING POLICIES

The financial statements of Cedar Hammock Community Development District (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on November 23, 1999, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by ordinance of the Board of County Commissioners of Collier County, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing or re-constructing, enlarging or extending, equipping, operating and maintaining water management, water supply, sewer and waste water management, bridges or culverts, district roads, landscaping, street lights and other basic infrastructure projects within or outside the boundaries of the District. The District is governed by a five-member Board of Supervisors who are elected for four-year terms. The District operates within the criteria established by Chapter 190.

As required by GAAP, these financial statements present the District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility. Oversight responsibility includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

**Cedar Hammock Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018**

NOTE A – SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are normally supported by special assessments and interest.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financial source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

**Cedar Hammock Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The classifications include non-spendable, restricted, committed, assigned and unassigned.

The District has a policy governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

**Cedar Hammock Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”. Governmental fund operating statements present increases (revenues and other financial sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government.

**Cedar Hammock Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as bonds payable, be reported in the governmental activities column in the government-wide statement of net position.

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

b. Restricted Assets

Certain assets of the District and a corresponding liability or portion of net position is classified as restricted on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted assets, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

**Cedar Hammock Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

c. Capital Assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Buildings	7-39 years
Improvements other than buildings	20-40 years
Machinery and equipment	5-10 years

d. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

Cedar Hammock Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

“Total fund balances” of the District’s governmental funds, \$784,457, differs from “net position” of governmental activities, \$13,887,500, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below.

Capital related items

When capital assets (land, buildings, infrastructure and equipment that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Land and improvements	\$ 10,991,512
Buildings and improvements	359,117
Infrastructure	5,747,726
Equipment	35,472
Accumulated depreciation	<u>(4,030,784)</u>
Total	<u>\$ 13,103,043</u>

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for government funds, \$168,568, differs from the “change in net position” for governmental activities, \$(82,878), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation expense charged for the year.

Depreciation	<u>\$ (251,446)</u>
--------------	---------------------

Cedar Hammock Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE C – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2018, the District's bank balance was \$469,023 and the carrying value was \$468,812. Exposure to custodial credit risk was as follows. The District maintains all deposits and certificates of deposit in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Investments

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. As of September 30, 2018, the District had the following investment and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
Certificate of Deposit	2/2019 - 9/2019	<u>\$ 308,304</u>

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

As of September 30, 2018 the District does not hold any investments subject to the fair value hierarchy.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one issuer. The investment in Certificate of Deposit is 100% of the District's total investments.

Cedar Hammock Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE D – SPECIAL ASSESSMENT REVENUES

Special assessment revenues recognized for the 2017-2018 fiscal year were levied in October 2017. All taxes are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes, discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

All unpaid taxes become delinquent as of April 1. Virtually all unpaid taxes are collected via the sale of tax certificates on, or prior to, June 1; therefore, there were no material taxes receivable at fiscal year end.

NOTE E – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2018 was as follows:

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Land and improvements	\$ 10,991,512	\$ -	\$ -	\$ 10,991,512
Total Capital Assets, Not Depreciated	<u>10,991,512</u>	<u>-</u>	<u>-</u>	<u>10,991,512</u>
Capital assets, being depreciated:				
Building and improvements	359,117	-	-	359,117
Infrastructure	5,747,726	-	-	5,747,726
Equipment	35,472	-	-	35,472
Total Capital Assets, Being Depreciated	<u>6,142,315</u>	<u>-</u>	<u>-</u>	<u>6,142,315</u>
Less accumulated depreciation for:				
Building and improvements	(198,275)	(17,956)	-	(216,231)
Infrastructure	(3,549,275)	(231,121)	-	(3,780,396)
Equipment	(31,788)	(2,369)	-	(34,157)
Total Accumulated Depreciation	<u>(3,779,338)</u>	<u>(251,446)</u>	<u>-</u>	<u>(4,030,784)</u>
Total Capital Assets Depreciated, Net	<u>2,362,977</u>	<u>(251,446)</u>	<u>-</u>	<u>2,111,531</u>
Governmental Activities Capital Assets	<u>\$ 13,354,489</u>	<u>\$ (251,446)</u>	<u>\$ -</u>	<u>\$ 13,103,043</u>

Depreciation, (\$251,446) was charged to physical environment.

NOTE F – RISK MANAGEMENT

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance.



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

**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
Cedar Hammock Community Development District
Collier County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Cedar Hammock Community Development District, as of and for the year ended September 30, 2018, and the related notes to the financial statements, and have issued our report thereon dated April 26, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Cedar Hammock Community Development District's internal control over financial reporting 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 Cedar Hammock Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Cedar Hammock Community Development 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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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 over financial reporting 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.



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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cedar Hammock Community Development 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

The purpose of this report is 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.

A handwritten signature in cursive script that reads "Berger Toombs Elam Gaines & Frank".

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants
Fort Pierce, Florida

April 26, 2019



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

MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of the Cedar Hammock Community Development District as of and for the year ended September 30, 2018, and have issued our report thereon dated April 26, 2019.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; 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 Florida Auditor General.

Other Reporting Requirements

We have issued our 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* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated April 26, 2019, 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 made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations made in the preceding financial audit report.

Financial Condition

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 Cedar Hammock 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 Cedar Hammock Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.



To the Board of Supervisors
Cedar Hammock Community Development District

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2018 for the Cedar Hammock Community Development District. It is management's responsibility to monitor the Cedar Hammock Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the 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.

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 the 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.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

April 26, 2019



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

INDEPENDENT ACCOUNTANT'S REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

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

We have examined Cedar Hammock Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2018. Management is responsible for Cedar Hammock Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Cedar Hammock Community Development 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 and, accordingly, included examining, on a test basis, evidence about Cedar Hammock Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Cedar Hammock Community Development District's compliance with the specified requirements.

In our opinion, Cedar Hammock Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2018.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

April 26, 2019

9H.



Jennifer J. Edwards Supervisor of Elections

Agenda Page 138

April 18, 2019

Ms Sandra Demarco
Cedar Hammock CDD
210 N. Univeristy Drive Suite 702
Coral Springs, FL 33071

Dear Ms Demarco,

In compliance with 190.06 of the Florida Statutes this letter is to inform you that the official records of the Collier County Supervisor of Election indicate 498 registered voters residing in the Cedar Hammock CDD as of April 15, 2019.

Should you have any questions regarding election services for this district, please free to contact our office,

Sincerely,

David B. Carpenter
Qualifying Officer
Collier County Supervisor of Elections
(239) 252-8501
Dave.Carpenter@CollierCountyFl.gov

