

**CEDAR HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT**

OCTOBER 10, 2023 MEETING

**AGENDA PACKAGE
CALL-IN #: 1-646-838-1601
PHONE CONFERENCE ID #: 951092195#**

Cedar Hammock Community Development District

Board of Supervisors

Quentin Greeley, Chairman
Fred Bally, Vice Chairman
Vacant, Assistant Secretary
Don Eliasek, Assistant Secretary
John Martino, Assistant Secretary

Justin Fairecloth, District Manager
Sam Marshall, District Engineer
Dan Cox, District Counsel

Meeting Agenda Cedar Hammock Clubhouse 8660 Cedar Hammock Boulevard, Naples, Florida October 10, 2023 – 2:00 p.m. Call in meeting number: 1-646-838- 1601, Meeting ID: 951-092-195#

- 1. Roll Call**
- 2. Approval of Agenda**
- 3. Organizational Matters**
 - A. Acceptance of Resignation of Robert Berke & Declaration of Seat 3 Vacancy
 - B. Discussion and Appointment of Supervisor to fill Vacancy – Seat 3
 - i. Norman Day
 - ii. Paul Willis
 - iii. John Mertz
 - iv. Domiano Passalacqua
 - C. Oath of Office for Newly Appointed Supervisor
 - D. Resolution 2024-01, Election of Officers
- 4. Public Comments on Agenda Items**
- 5. Old Business**
 - A. Timo Brothers, Inc. Paver Proposals & Project Discussion
 - B. Stormwater Rules and Guidelines
 - C. Cedar Hammock Blvd. Striping Proposals
- 6. New Business**
 - A. Insurance Update
 - B. Acceptance of the FY 2022 Audit Report
 - C. Preserve Discussion
- 7. Attorney's Report**
- 8. Engineer's Report**
 - A. Cardno, 1st and 2nd Quarter 2023 Water Use Permit Compliance Report
 - B. Ratification of RMA GeoLogic Consultants, Inc. Proposal #P23-0059
 - C. Bridges 16, 18, & 19 Review Update
 - D. FY 2024 Erosion Restoration Recommendations
- 9. Manager's Report**
 - A. Approval of the Minutes of May 9, 2023 Meeting
 - B. Acceptance of the August 2023 Financial Report
 - C. Capital Expense Plan Discussion

Cedar Hammock CDD

October 10, 2023

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D. Follow Up Items

- i. 3729 Buttonwood Way Stormwater System Modification Update
- ii. Lakes 14 & 15 Aeration Update
 1. Superior Waterway Services, Inc. Change Order #1
 2. Bentley Electric Update
- iii. Gatehouse Damages Update
- iv. Ratification of Invoices Approved Per Resolution 2018-02
 1. CHGCC Inv 0037B

10. Supervisors Requests

11. Audience Comments

12. Adjournment

The next meeting is tentatively scheduled for Tuesday November 14, 2023 at 2:00 p.m.

District Office:

Inframark
210 N. University Drive, Suite 702
Coral Springs, FL. 33071
(954) 603-0033

Meeting Location:

Cedar Hammock Clubhouse
8660 Cedar Hammock Boulevard
Naples, Florida

Third Order of Business

3A.

From: Robert Berke
Sent: Monday, July 24, 2023 1:12 PM
To: Justin Faircloth <justin.faircloth@inframark.com>
Subject: Resignation From Cedar Hammock CDD

Justin,

I have decided to move out of state and will be resigning from the CDD. Is there a procedure or form that will need to be followed or filed for this purpose.

Regards,
Rob Berke

3Bi.

From: [Norman Day](#)
To: [Faircloth, Justin](#); agreeley@cedarhammockcdd.com; fbally@cedarhammockcdd.com; deliasek@cedarhammockcdd.com
Subject: board position
Date: Tuesday, August 8, 2023 10:44:48 AM

WARNING: This email originated outside of Inframark. Take caution when clicking on links and opening attachments.

I understand that Rob will be moving and will be resigning his board position. I would like to submit my name for your consideration. Due to some family obligations, I will not be returning to Naples until Oct. 14 so will not be at your Oct meeting but I know you are all familiar with my history and qualifications and would appreciate your support.

Thank You

3Bii.

To:

Cedar Hammock Community Development
District Board of Supervisors
Attn: Kareen Baker

From:

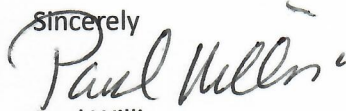
Paul Willis
4025 Cordgrass Way
Naples FL 34112
Email: marco2010@yahoo.com
Phone: 508-209-2900

Subject: Vacancy CDD Cedar Hammock District

I am interested in the vacant seat for the Cedar Hammock Community Development District. I am a resident of Cedar Hammock and of the State of Florida, a registered voter and over 18 years of age.

I have over 44 years of experience in construction industry which would be very valuable to this position. My experience in the construction industry has been focus on new buildings from the ground up and reconstruction of older buildings, product knowledge and construction methods. I also have taken a number of OSHA classes and hold a OSHA 10 card. I currently work for 3 contractors as a consultant. I am currently the President of Villa's III Cordgrass Way. I over saw Villa's III Roof Replacement project in 2020, the Villa's III painting project and exterior lighting project in 2019. I served for 2 years on the Cedar Hammock Architectural Committee.

I am very interested in maintaining our community and moving it forward and upgrading the infrastructure as needed in our community as it ages.

Sincerely

Paul Willis

3Biii.

From: John Mertz <johndmertz@aol.com>
Sent: Monday, September 4, 2023 1:04 PM
To: Baker, Kareen <Kareen.baker@inframark.com>
Subject: Cedar Hammock CDD Seat 3 Opening

WARNING: This email originated outside of Inframark. Take caution when clicking on links and opening attachments.

Please consider me for the Seat 3 vacancy.

My name is John Mertz. Sharon, my wife, and I have been an owner in Cedar Hammock for about 20 years. We reside at 3805 Wax Myrtle Run in Cedar Hammock. We are Florida residents and US citizens.

I graduated from Michigan State University with a business degree in accounting. I furthered my education earning a Juris Doctorate law degree from Wayne State University in Detroit.

My business experience is in the graphic arts field - namely publishing, printing and pre-press areas. During this time I served on several industry committees and boards.

I retired in 2020 and now have the time available to serve on the Board of the Cedar Hammock CDD.

Thank you for your consideration. This is an excellent opportunity to give back to our community.

John Mertz
3805 Wax Myrtle Run
Naples, FL 34112

Phone: 313-215-4229
Email: johndmertz@aol.com

3Biv.

From: Dominic . <dominic_p0829@hotmail.com>
Sent: Tuesday, September 19, 2023 2:35 PM
To: Baker, Kareen <kareen.baker@inframark.com>
Subject: Cedar Hammock CDD seat #3

WARNING: This email originated outside of Inframark. Take caution when clicking on links and opening attachments.

I, Domiano (Dominic) Passalacqua, 3578 Cedar Hammock Ct. is interested in Cedar Hammock Community Development District Seat #3.

Married to Kathleen for 39 years, we have 6 children, 10 grandchildren, and 1 great grandchild.

Professionally, I was a manager in Procurement & Supply for Chrysler/Daimler for 40 years. I have excellent leadership and management skills that uniquely position me to advocate for Cedar Hammock and increase awareness for issues facing our community,

Maintaining, protecting, and enhancing property value are of primary concern. By improving the quality of our waterways/lakes, ensuring the safety of our community, further promoting a spirit of community we can address these issues. I will lead with open communication and a high level of transparency.

Prior to Cedar Hammock, I was a Section/District Director for 11 years for 156 units. During those 11 years, I also served as the President of the Board for 3 years of the 1200+ unit community complex. During my tenure as President, I chaired a committee for a re-grassing, irrigation, and drainage project for the two 18-hole courses. I conveyed the importance of these improvements to the property values and during execution, kept owners informed through bi-weekly meetings on the progress and timetable.

Sincerely,

Domiano (Dominic) Passalacqua

3D.

RESOLUTION 2024-01

A RESOLUTION DESIGNATING OFFICERS OF CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

WHEREAS, the Board of Supervisors of Cedar Hammock Community Development District at a regular business meeting held October 10, 2023 desires to appoint the below recited persons to the offices specified.

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

1. The following persons were appointed to the offices shown, to wit:

- _____ Chairman
- _____ Vice Chairman
- Justin Faircloth _____ Secretary
- Stephen Bloom _____ Treasurer
- Justin Faircloth _____ Assistant Treasurer
- _____ Assistant Secretary
- _____ Assistant Secretary
- _____ Assistant Secretary

PASSED AND ADOPTED THIS, 10th DAY OF OCTOBER 2023.

Chairman

Justin Faircloth
Secretary

Fifth Order of Business

5A

**TIMO BROTHERS, INC.
INTERLOCKING PAVERS
AND CONCRETE**

TO: Cedar Hammock CDD
c/o Justin Faircloth, Manager
Inframark-Infrastructure Management Services
justin.faircloth@inframark.com
SMarshall@BanksEng.com

DATE: 3/15/2023

RE: Cedar Hammock Entry
Davis Blvd.
Naples, FL

PROPOSAL

COMMUNITY ENTRY

Remove existing concrete pavers and haul off site.	\$12,993.75
Remove existing gravel and dirt and haul off site.	\$4,275.00
Form, pour, and finish 6" thick concrete sub slab with rebar.	\$28,050.00
Form, pour, and broom finish 12" thick ribbon curbs with rebar. (140 LF)	\$9,100.00
Supply and install specified concrete pavers in sand bed. (5100 SF)	\$39,831.00

TOTAL MATERIAL AND LABOR **\$94,249.75**

Inclusions:

Cut, compact, sand and border total job.
Supply and install concrete edge restraint as necessary
1 year warranty on labor
Manufacturers warranty on materials

Paver Spec: Any and all concrete pavers standard in shape, color, and pattern.

Andrew J. Timo, President
Timo Brothers, Inc.

Customer

**TIMO BROTHERS, INC.
INTERLOCKING PAVERS
AND CONCRETE**

TO: Cedar Hammock CDD
c/o Justin Faircloth, Manager
Inframark-Infrastructure Management Services
justin.faircloth@inframark.com
SMarshall@BanksEng.com

DATE: 7/6/2023

RE: Cedar Hammock Entry
Davis Blvd.
Naples, FL

PROPOSAL

COMMUNITY ENTRY

Remove existing concrete pavers and haul off site.	\$12,993.75
Remove existing gravel and dirt and haul off site.	\$4,275.00
Form, pour, and finish 6" thick concrete sub slab with rebar.	\$28,050.00
Form, pour, and broom finish 12" thick ribbon curbs with rebar. (140 LF)	\$9,100.00
Supply and install specified concrete pavers in sand bed. (5100 SF)	\$45,441.00
TOTAL MATERIAL AND LABOR	\$99,859.75

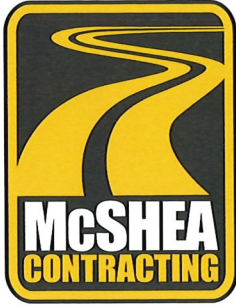
Inclusions:

- Cut, compact, sand and border total job.
- Supply and install concrete edge restraint as necessary
- 1 year warranty on labor
- Manufacturers warranty on materials
- Paver Spec: Oldcastle, 4x8 and 8x8, Napoli, Custom Pattern**

Andrew J. Timo, President
Timo Brothers, Inc.

Customer

5C



Date: 03/09/2023

Cedar Hammock Blvd

March 9, 2023

LOCATION: Collier Co.

LINE #	ITEM #	ITEM DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
		PAINT OPTION				
		RPM	1	LS	\$ 9,955.00	\$ 9,955.00
		Paint, Std, White, Solid, 6"	260	EA		
		Paint, Std, White, Solid, 12"	11262	LF		
		Paint, Std, White, Solid, 24"	710	LF		
		Paint, Std, White, Solid, Right Turn Arrow	130	LF		
		Paint, Std, White, Bike Lane Diamond	2	EA		
		Paint, Std, White, 6/6 Skip, 6"	3	EA		
		Paint, Std, Yellow, Solid, 6"	247	LF		
		Paint, Std, Yellow, Solid, 18"	9807	LF		
		Paint, Std, White, Island Nose	84	LF		
			50	SF		
		THERMOPLASTIC OPTION				
		RPM	1	LS	\$22,161.00	\$ 22,161.00
		Thermoplastic, Std, White, Solid, 6"	260	EA		
		Thermoplastic, Std, White, 6/6 Skip, 6"	11262	LF		
		Thermoplastic, Std, Yellow, Solid, 6"	247	LF		
		Thermoplastic, Std, White, Solid, 12"	9807	LF		
		Thermoplastic, Std, White, Solid, 24"	710	LF		
		Thermoplastic, Std, White, Solid, Right Turn Arrow	130	LF		
		Thermoplastic, Std, White, Bike Lane Diamond	2	EA		
		Thermoplastic, Std, Yellow, Solid, 18"	3	EA		
			84	LF		
TOTAL						\$ 32,116.00

NOTES

- A) ALL NOTES ARE REQUIRED TO BE INCLUDED IN ANY SUBCONTRACT MCSHEA AGREES UPON. SUCH NOTES WILL TAKE PRECEDENCE OVER CONFLICTING LANGUAGE IN THE SUBCONTRACT.
- B) MCSHEA WILL REQUIRE ALL SPRINKLERS TO BE TURNED OFF PRIOR TO MCSHEA MOBILIZING TO COMPLETE THE WORK. SHOULD WORK EFFORTS BE INTERRUPTED BY SPRINKLERS ADD \$1750.00 PER DAY TO THE ABOVE QUOTED PRICE FOR AN ADDITIONAL MOBILIZATION.
- C) QUOTE IS BASED ON RESTRIPIING EXISTING MARKINGS.
- D) QUOTE DOES NOT INCLUDE ANY INCIDENTAL REMOVAL OF EXISTING MARKINGS HOWEVER THIS WORK CAN BE DONE FOR \$0.90 SF BY WAY OF GRINDING OR FOR \$1.50 SF BY WAY OF WATERBLASTING. PLEASE NOTE THAT THERE IS A \$1750.00 MINIMUM FOR THE MOBILIZATION OF A GRINDER AND A \$2250.00 MINIMUM FOR THE MOBILIZATION OF A WATERBLASTER. PLEASE NOTE THESE MINIMUMS ARE INDEPENDENT OF ANY OTHER WORK PERFORMED AND WILL BE BILLED AS SUCH. ALL MCSHEA REMOVAL EQUIPMENT IS EQUIPPED WITH VACUUM SYSTEMS TO COLLECT REMOVAL DEBRIS. DEPENDING ON THE ROADWAY SURFACE CONDITION SOME DEBRIS MAY BE UNABLE TO BE COMPLETELY CLEANED UP. IN THESE CASES THE PRIME CONTRACTOR WILL HAVE TO PROVIDE A BROOM TRACTOR OR A SWEEPER TO REMOVE EXCESS DEBRIS.

SINCERELY,
MCSHEA CONTRACTING

CHRIS SHEA

Sixth Order of Business

6B.

**Cedar Hammock
Community Development District
ANNUAL FINANCIAL REPORT
September 30, 2022**

Cedar Hammock Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2022

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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 Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Cedar Hammock Community Development District (the "District"), as of and for the year ended September 30, 2022, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Cedar Hammock Community Development District as of September 30, 2022, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Fort Pierce / Stuart

To the Board of Supervisors
Cedar Hammock Community Development District

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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



To the Board of Supervisors
Cedar Hammock Community Development District

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge 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 May 17, 2023 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*

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

May 17, 2023

**Cedar Hammock Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

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; net investment in capital assets, 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, 2022**

OVERVIEW OF THE FINANCIAL 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 capital assets 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, 2022.

- ◆ The District's total assets exceeded total liabilities by \$15,913,765 (net position). Unrestricted net position for Governmental Activities was \$728,474. Net investment in capital assets was \$15,185,291.
- ◆ Governmental Activities revenues totaled \$905,470 while governmental activities expenses totaled \$377,359.

**Cedar Hammock Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

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	
	2022	2021
Current assets	\$ 752,763	\$ 550,644
Capital assets	15,185,291	15,299,410
Total Assets	<u>15,938,054</u>	<u>15,850,054</u>
Current liabilities	<u>24,289</u>	<u>464,400</u>
Net position - net investment in capital assets	15,185,291	14,846,410
Net position - unrestricted	<u>728,474</u>	<u>539,244</u>
Total Net Position	<u>\$ 15,913,765</u>	<u>\$ 15,385,654</u>

The increase in current assets is the result of revenues exceeding expenditures at the fund level in the current year.

The decrease in current liabilities is related to principal payments in the current year.

The increase in capital assets and net position – net investment in capital assets is primarily due to capital additions and debt repayments exceeding depreciation in the current year.

**Cedar Hammock Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

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	
	2022	2021
Governmental Revenues		
Charges for services	\$ 897,965	\$ 1,016,403
Miscellaneous revenues	2,750	25,972
Investment earnings	4,755	2,328
Total Revenues	<u>905,470</u>	<u>1,044,703</u>
Expenses		
General government	88,005	88,561
Physical environment	276,064	320,072
Interest and other charges	13,290	21,669
Total Expenses	<u>377,359</u>	<u>430,302</u>
Change in Net Position	528,111	614,401
Net Position - Beginning of Year	<u>15,385,654</u>	<u>14,771,253</u>
Net Position - End of Year	<u>\$ 15,913,765</u>	<u>\$ 15,385,654</u>

The decrease in charges for services is related to a budgeted decrease in special assessments in the current year.

The decrease in physical environment is primarily related to less depreciation in the current year.

**Cedar Hammock Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

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, 2022 and 2021.

<u>Description</u>	Governmental Activities	
	<u>2022</u>	<u>2021</u>
Land and improvements	\$ 10,991,512	\$ 10,991,512
Buildings and improvements	3,331,785	3,285,595
Infrastructure	5,780,651	5,747,726
Equipment	59,496	59,496
Accumulated depreciation	(4,978,153)	(4,784,919)
Total Capital Assets (Net)	<u>\$ 15,185,291</u>	<u>\$ 15,299,410</u>

During the year, depreciation was \$193,234, and capital additions were \$79,115.

General Fund Budgetary Highlights

The budget exceeded actual government expenditures primarily due to less reserve expenditures than were anticipated.

The September 30, 2022 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

- In February 2020, the District entered into a loan agreement for \$1,300,000 due May 1, 2022. The balance outstanding was paid off during the current year.

**Cedar Hammock Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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 2023.

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 North University Drive, Suite 702, Coral Springs, Florida 33071.

Cedar Hammock Community Development District
STATEMENT OF NET POSITION
September 30, 2022

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 743,165
Accounts receivable	1,527
Due from other governments	6,712
Deposits	1,359
Total Current Assets	752,763
Non-Current Assets:	
Capital Assets, Not Being Depreciated	
Land and improvements	10,991,512
Capital Assets, Being Depreciated	
Buildings and improvements	3,331,785
Infrastructure	5,780,651
Equipment	59,496
Less: accumulated depreciation	(4,978,153)
Total Non-Current Assets	15,185,291
Total Assets	15,938,054
LIABILITIES	
Current Liabilities:	
Accounts payable and accrued expenses	24,289
NET POSITION	
Net investment in capital assets	15,185,291
Unrestricted	728,474
Total Net Position	\$ 15,913,765

See accompanying notes to financial statements.

Cedar Hammock Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

<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	\$ (88,005)	\$ 462,583	\$ 374,578
Physical environment	(276,064)	435,382	159,318
Interest and other charges	(13,290)	-	(13,290)
Total Governmental Activities	<u>\$ (377,359)</u>	<u>\$ 897,965</u>	<u>520,606</u>
General revenues:			
			2,750
			4,755
			<u>7,505</u>
			528,111
			15,385,654
			<u>\$ 15,913,765</u>

See accompanying notes to financial statements.

**Cedar Hammock Community Development District
BALANCE SHEET –
GENERAL FUND
September 30, 2022**

ASSETS

Cash and cash equivalents	\$ 743,165
Accounts receivable	1,527
Due from other governments	6,712
Deposits	1,359
Total Assets	\$ 752,763

LIABILITIES AND FUND BALANCES

Liabilities	
Accounts payable and accrued expenses	\$ 24,289
Fund balances	
Nonspendable:	
Deposits	1,359
Assigned:	
Operating reserves	58,977
Bridges reserves	29,950
Bulkheads reserves	29,950
Irrigation reserves	13,505
Roadways reserves	175,000
Unassigned	419,733
Total Fund Balances	728,474
Total Liabilities and Fund Balances	\$ 752,763

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, 2022**

Total governmental fund balances	\$	728,474
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 current financial resources and therefore, are not reported at the fund level.		10,991,512
Capital assets being depreciated, building and improvements, \$3,331,785, infrastructure, \$5,780,651, and equipment, \$59,496, net of accumulated depreciation, \$(4,978,153), used in governmental activities are not current financial resources and therefore, are not reported at the fund level.		<u>4,193,779</u>
Net Position of Governmental Activities	\$	<u>15,913,765</u>

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, 2022

Revenues	
Special assessments	\$ 897,965
Miscellaneous revenues	2,750
Interest earnings	4,755
Total Revenues	<u>905,470</u>
Expenditures	
Current	
General government	88,005
Physical environment	82,830
Capital outlay	79,115
Debt Service	
Principal	453,000
Interest	13,290
Total Expenditures	<u>716,240</u>
Net Change in Fund Balances	189,230
Fund Balances - October 1, 2021	<u>539,244</u>
Fund Balances - September 30, 2022	<u><u>\$ 728,474</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, 2022**

Net change in fund balances - total governmental funds	\$ 189,230
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount that depreciation, \$(193,234), exceeded capital outlay, \$79,115, in the current year.	(114,119)
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The repayment of debt is recognized as an expenditure at the fund level, however, at the government-wide level, the repayment reduces liabilities.	<u>453,000</u>
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Change in Net Position of Governmental Activities	<u><u>\$ 528,111</u></u>
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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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$ 895,416	\$ 895,416	\$ 897,965	\$ 2,549
Miscellaneous revenues	-	-	2,750	2,750
Interest earnings	5,088	5,088	4,755	(333)
Total Revenues	<u>900,504</u>	<u>900,504</u>	<u>905,470</u>	<u>4,966</u>
Expenditures				
Current				
General government	111,828	111,828	88,005	23,823
Physical environment	212,285	212,285	82,830	129,455
Capital outlay	90,000	90,000	79,115	10,885
Debt Service				
Principal	560,000	560,000	453,000	107,000
Interest	18,891	18,891	13,290	5,601
Total Expenditures	<u>993,004</u>	<u>993,004</u>	<u>716,240</u>	<u>276,764</u>
Net change in fund balances	(92,500)	(92,500)	189,230	281,730
Fund Balances - October 1, 2021	<u>459,148</u>	<u>459,148</u>	<u>539,244</u>	<u>80,096</u>
Fund Balances - September 30, 2022	<u>\$ 366,648</u>	<u>\$ 366,648</u>	<u>\$ 728,474</u>	<u>\$ 361,826</u>

See accompanying notes to financial statements.

Cedar Hammock Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

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, Florida Statutes.

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, 2022

NOTE A – SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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, 2022**

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, 2022**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

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

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, 2022**

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, 2022**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

c. Capital Assets

Capital assets, which include land, buildings and improvements, infrastructure and equipment, are reported in the governmental 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 and improvements	20-50 years
Infrastructure	20-30 years
Equipment	5 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, 2022**

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, \$728,474, differs from “net position” of governmental activities, \$15,913,765, 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	3,331,785
Infrastructure	5,780,651
Equipment	59,496
Accumulated depreciation	<u>(4,978,153)</u>
Total	<u>\$ 15,185,291</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, \$189,230, differs from the “change in net position” for governmental activities, \$528,111, 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.

**Cedar Hammock Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

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

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

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	\$	(193,234)
Capital outlay		<u>79,115</u>
Total	\$	<u><u>114,119</u></u>

Long-term debt transactions

The repayment of debt is recognized as an expenditure at the fund level, however, at the government-wide level, the repayment reduces liabilities.

Debt repayment	\$	<u><u>453,000</u></u>
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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, 2022, the District's bank balance was \$745,165 and the carrying value was \$743,165. 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.

**Cedar Hammock Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Investments

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes.

As of September 30, 2022, the District did not have any investments.

Interest Rate Risk

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

NOTE D – SPECIAL ASSESSMENT REVENUES

Special assessment revenues recognized for the 2021-2022 fiscal year were levied in October 2021. 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.

Cedar Hammock Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE E – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2022 was as follows:

	Balance October 1, 2021	Additions	Deletions	Balance September 30, 2022
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Land and improvements	\$ 10,991,512	\$ -	\$ -	\$ 10,991,512
Capital assets, being depreciated:				
Building and improvements	3,285,595	46,190	-	3,331,785
Infrastructure	5,747,726	32,925	-	5,780,651
Equipment	59,496	-	-	59,496
Total Capital Assets, Being Depreciated	<u>9,092,817</u>	<u>79,115</u>	<u>-</u>	<u>9,171,932</u>
Less accumulated depreciation for:				
Building and improvements	(307,720)	(65,904)	-	(373,624)
Infrastructure	(4,439,507)	(121,399)	-	(4,560,906)
Equipment	(37,692)	(5,931)	-	(43,623)
Total Accumulated Depreciation	<u>(4,784,919)</u>	<u>(193,234)</u>	<u>-</u>	<u>(4,978,153)</u>
Total Capital Assets Depreciated, Net	<u>4,307,898</u>	<u>(114,119)</u>	<u>-</u>	<u>4,193,779</u>
Governmental Activities Capital Assets	<u>\$ 15,299,410</u>	<u>\$ (114,119)</u>	<u>\$ -</u>	<u>\$ 15,185,291</u>

Depreciation of \$193,234 was charged to physical environment.

NOTE F – LONG-TERM DEBT

In February 2020, the District entered into a loan agreement for \$1,300,000 at an interest rate of 3.35% due May 1, 2022.

The following is a summary of activity for notes payable of the for the year ended September 30, 2022:

Notes payable at October 1, 2021	\$ 453,000
Principal payments	(453,000)
Notes Payable at September 30, 2022	<u>\$ -</u>

Summary of Significant Terms and Covenants

The District levies special assessments pursuant to loan agreement and the assessment rolls are approved by resolutions of the District Board. The collections are to be strictly accounted for and applied to the loan for which they were levied. The District covenants to levy special assessments in annual amounts adequate to provide for payment of principal and interest on the loan. However, payment of principal and interest is dependent on the money available and the District's ability to collect special assessments levied.

**Cedar Hammock Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE G – 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. There were no claims or settled claims from these risks that have exceeded commercial insurance coverage over the past three years.



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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INDEPENDENT AUDITORS' 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, as listed in the table of contents, of Cedar Hammock Community Development District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated May 17, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered Cedar Hammock Community Development District's internal control over financial reporting (internal control) as a basis for designing 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.

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 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 or significant deficiencies may exist that have not been identified.

Fort Pierce / Stuart



Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

To the Board of Supervisors
Cedar Hammock Community Development District

Report on 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.

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

May 17, 2023



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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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, 2022, and have issued our report thereon dated May 17, 2023.

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 May 17, 2023, 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.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2022 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.

Specific Information

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

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

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: N/A
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 3
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: N/A
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$52,970
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2021, together with the total expenditures for such project: N/A
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Cedar Hammock Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund \$1,167.37.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$897,965.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: The District has no outstanding bonds.



To the Board of Supervisors
Cedar Hammock Community Development District

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
Certified Public Accountants PL
Fort Pierce, Florida

May 17, 2023



**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 ACCOUNTANTS' 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, 2022. 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, 2022.

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

May 17, 2023

6C

From: qgreeley cedarhammockcdd.com <qgreeley@cedarhammockcdd.com>
Sent: Tuesday, September 5, 2023 3:12 PM
To: Faircloth, Justin <Justin.Faircloth@inframark.com>
Subject: Fw: Preserves

WARNING: This email originated outside of Inframark. Take caution when clicking on links and opening attachments.

Justin...please add Preserves item to agenda for next month.
Thanks.
Quentin

From: qgreeley cedarhammockcdd.com <qgreeley@cedarhammockcdd.com>
Sent: September 5, 2023 3:10 PM
To: Gene <gene1142@aol.com>
Subject: Re: Preserves

Hi Gene...hope all I well with you. I'll make sure Preserves discussion is on the agenda for next month. We just returned from 10 day cruise from Venice to Athens, very enjoyable except for 10 hr. Return flight from Athens. See you soon. Hi to Barbara.
Quentin

From: Gene <gene1142@aol.com>
Sent: August 31, 2023 10:20 PM
To: qgreeley cedarhammockcdd.com <qgreeley@cedarhammockcdd.com>
Cc: fbally cedarhammockcdd.com <fbally@cedarhammockcdd.com>
Subject: Preserves

Hi Quentin,
Hope you are enjoying the summer.

Several months ago I wrote about the possibility of reclaiming over twenty acres of preserves that the county says are in excess of what is required. I'm asking if you could put that on the agenda for the next CDD meeting. Initially all that would need to be done is to have the engineer inquire of the county water management if there is any reason why CH could not apply to the county for permission to reclaim some of the preserves. Contacts are in my original emails.

I spoke to Fred about this subject and he seemed very interested in pursuing it.

Please let me know your thoughts.

Thanks,
Gene Bolton

Sent from my iPad

From: Sam Marshall <SMarshall@BanksEng.com>
Sent: Thursday, September 28, 2023 3:43 PM
To: Faircloth, Justin <justin.faircloth@inframark.com>
Subject: RE: CHCDD-RE: Preserves

Good afternoon Justin:

I believe we have discussed this in the past, removing areas from conservation easements is not common, here are my initial thoughts:

1. Impacts to wetlands, even wetlands in “excess” of the minimum required acreage would involve permits through the County, SFWMD and likely ACOE. These are in depth processes that would require an Environmental consultant’s services. If the CDD Board desires to pursue this, it is advisable to have an Environmental consultant report on the feasibility of success and anticipated costs, timeframe, etc.
2. The “excess” wetlands may have been used as mitigation for other impacts, such as by removing exotic vegetation and improving their quality. This could be determined by a review of the original environmental study and permit.
3. Bottom line, we can start the discussion but if it progresses forward, we will need an Environmental consultant as the lead technical and permit coordinator immediately.

Thanks,

Sam



Samuel W. Marshall, P.E.

Vice President

Phone: 239-939-5490

Cell: 239-898-0047

Fax: 239-939-2523

Email: SMarshall@Bankseng.com

CONNECT WITH US ON SOCIAL MEDIA



Eighth Order of Business

8A

South Florida Water Management District

Monitoring Report for Water Use Permit

Permit Number: 11-01711-W
Submittal Number: 144468
Project Name: CEDAR HAMMOCK GOLF AND COUNTRY CLUB
Issued To: CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
Address: C/O INFRAMARK
City, State, Zip: FORT MYERS FL 33905
Phone / Fax: (239)245-7118
E-mail: justin.faircloth@inframark.com

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:** 1/30/2023

No	Entity Type	Entity Name	District ID	Date of Data Collection (mm/dd/yyyy)	Chloride	Ground Water Level
1	FACILITY GROUP	Pump Station 1	101079	01/13/2023	66	N/A
2	WELL	MW-1	258516	01/13/2023	92	5.63
3	WELL	MW-2	258517	01/13/2023	66	5.65
4	WELL	MW-3	258518	01/13/2023	58	4.9
5	WELL	MW-4	258519	01/13/2023	56	6.34
6	WELL	1	30124	01/13/2023	180	N/A
7	WELL	2	30126	01/13/2023	200	N/A
8	WELL	4	30130	01/13/2023	210	N/A
9	WELL	6	30134	01/13/2023	210	N/A

Comments:

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

South Florida Water Management District

Monitoring Report for Water Use Permit

Permit Number: 11-01711-W
Submittal Number: 145478
Project Name: CEDAR HAMMOCK GOLF AND COUNTRY CLUB
Issued To: CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
Address: C/O INFRAMARK
City, State, Zip: FORT MYERS FL 33905
Phone / Fax: (239)245-7118
E-mail: justin.faircloth@inframark.com

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:** 2/22/2023

No	Entity Type	Entity Name	District ID	Date of Data Collection (mm/dd/yyyy)	Chloride	Ground Water Level
1	FACILITY GROUP	Pump Station 1	101079	02/10/2023	80	N/A
2	WELL	MW-1	258516	02/10/2023	100	4.63
3	WELL	MW-2	258517	02/10/2023	62	4.81
4	WELL	MW-3	258518	02/10/2023	60	4.00
5	WELL	MW-4	258519	02/10/2023	64	5.61
6	WELL	1	30124	02/10/2023	220	N/A
7	WELL	2	30126	02/10/2023	220	N/A
8	WELL	4	30130	02/10/2023	200	N/A
9	WELL	6	30134	02/10/2023	200	N/A

Comments:

No	Entity Type	Entity Name	District ID	Reporting Period (mm/dd/yyyy)	Unit Description	Comments
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South Florida Water Management District

Monitoring Report for Water Use Permit

Permit Number: 11-01711-W
Submittal Number: 146111
Project Name: CEDAR HAMMOCK GOLF AND COUNTRY CLUB
Issued To: CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
Address: C/O INFRAMARK
City, State, Zip: FORT MYERSFL33905
Phone / Fax: (239)245-7118
E-mail: justin.faircloth@inframark.com

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:** 3/13/2023

No	Entity Type	Entity Name	District ID	Date of Data Collection (mm/dd/yyyy)	Chloride	Ground Water Level
1	FACILITY GROUP	Pump Station 1	101079	03/10/2023	114	N/A
2	WELL	MW-1	258516	03/10/2023	110	3.91
3	WELL	MW-2	258517	03/10/2023	92	4.19
4	WELL	MW-3	258518	03/10/2023	76	3.48
5	WELL	MW-4	258519	03/10/2023	62	5.07
6	WELL	1	30124	03/10/2023	260	N/A
7	WELL	2	30126	03/10/2023	200	N/A
8	WELL	4	30130	03/10/2023	null	N/A
9	WELL	6	30134	03/10/2023	240	N/A

Comments:

No	Entity Type	Entity Name	District ID	Reporting Period (mm/dd/yyyy)	Unit Description	Comments
8	WELL	4	30130	03/10/2023	Chloride	down no sample

South Florida Water Management District

Confirmation Sent 2023-04-20
 Agenda Page 69
 13:03:17

Monitoring Report for Water Use Permit

Permit Number: 11-01711-W
Submittal Number: 147801
Project Name: CEDAR HAMMOCK GOLF AND COUNTRY CLUB
Issued To: CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
Address: C/O INFRAMARK
City, State, Zip: FORT MYERS FL 33905
Phone / Fax: (239)245-7118
E-mail: justin.faircloth@inframark.com

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:** 4/20/2023

No	Entity Type	Entity Name	District ID	Date of Data Collection (mm/dd/yyyy)	Chloride	Ground Water Level
1	FACILITY GROUP	Pump Station 1	101079	04/17/2023	86	N/A
2	WELL	MW-1	258516	04/17/2023	90	4.02
3	WELL	MW-2	258517	04/17/2023	72	3.8
4	WELL	MW-3	258518	04/17/2023	68	3.55
5	WELL	MW-4	258519	04/17/2023	64	5.18
6	WELL	1	30124	04/17/2023	240	N/A
7	WELL	2	30126	04/17/2023	200	N/A
8	WELL	4	30130	04/17/2023	null	N/A
9	WELL	6	30134	04/17/2023	200	N/A

Comments:

No	Entity Type	Entity Name	District ID	Reporting Period (mm/dd/yyyy)	Unit Description	Comments
8	WELL	4	30130	04/17/2023	Chloride	down no sample

South Florida Water Management District

Confirmation Sent 2023-05-15
13:54:57

Monitoring Report for Water Use Permit

Permit Number: 11-01711-W
 Submittal Number: 148768
 Project Name: CEDAR HAMMOCK GOLF AND COUNTRY CLUB
 Issued To: CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
 Address: C/O INFRAMARK
 City, State, Zip: FORT MYERSFL33905
 Phone / Fax: (239)245-7118
 E-mail: justin.faircloth@inframark.com

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: 5/15/2023

No	Entity Type	Entity Name	District ID	Date of Data Collection (mm/dd/yyyy)	Chloride	Ground Water Level
1	FACILITY GROUP	Pump Station 1	101079	05/08/2023	94	N/A
2	WELL	MW-1	258516	05/08/2023	92	3.89
3	WELL	MW-2	258517	05/08/2023	70	3.68
4	WELL	MW-3	258518	05/08/2023	70	3.5
5	WELL	MW-4	258519	05/08/2023	68	5.01
6	WELL	1	30124	05/08/2023	260	N/A
7	WELL	2	30126	05/08/2023	200	N/A
8	WELL	4	30130	05/08/2023	null	N/A
9	WELL	6	30134	05/08/2023	220	N/A

Comments:

No	Entity Type	Entity Name	District ID	Reporting Period (mm/dd/yyyy)	Unit Description	Comments
8	WELL	4	30130	05/08/2023	Chloride	down

South Florida Water Management District

Monitoring Report for Water Use Permit

Permit Number: 11-01711-W
Submittal Number: 149814
Project Name: CEDAR HAMMOCK GOLF AND COUNTRY CLUB
Issued To: CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
Address: C/O INFRAMARK
City, State, Zip: FORT MYERS FL 33905
Phone / Fax: (239)245-7118
E-mail: justin.faircloth@inframark.com

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:** 6/30/2023

No	Entity Type	Entity Name	District ID	Date of Data Collection (mm/dd/yyyy)	Chloride	Ground Water Level
1	FACILITY GROUP	Pump Station 1	101079	06/22/2023	90	N/A
2	WELL	MW-1	258516	06/22/2023	94	4.25
3	WELL	MW-2	258517	06/22/2023	74	3.99
4	WELL	MW-3	258518	06/22/2023	74	3.82
5	WELL	MW-4	258519	06/22/2023	70	5.4
6	WELL	1	30124	06/22/2023	260	N/A
7	WELL	2	30126	06/22/2023	220	N/A
8	WELL	4	30130	06/22/2023	null	N/A
9	WELL	6	30134	06/22/2023	240	N/A

Comments:

No	Entity Type	Entity Name	District ID	Reporting Period (mm/dd/yyyy)	Unit Description	Comments
8	WELL	4	30130	06/22/2023	Chloride	no access

8B

June 1, 2023

Justin Faircloth
Inframark / Cedar Hammock CDD
210 North University Drive, Suite #702
Coral Springs, FL 33071

Re: SFWMD Water Use Permit – Groundwater Monitoring and Reporting
Cedar Hammock CDD
RMA Proposal # P23-0059

Dear Justin:

RMA GeoLogic Consultants, Inc. (RMA) is pleased to provide this proposal for hydrogeological consulting services for conducting the monthly monitoring and reporting of the Cedar Hammock CDD community. The monitoring program requires by Limiting Condition #20 of the South Florida Water Management District (SFWMD) irrigation water use permit (permit # 11-01711-W), water elevation and water quality samples.

The monitoring program currently consists of monthly site visits to collect water elevations from the monitor wells, water quality samples to be collected quarterly from the lake system, monitor wells and supply wells to be analyzed for chloride ion concentration in mg/l. The monthly water levels, and water quality samples will be submitted to the SFWMD quarterly, copying Cedra Hammock CDD.

The proposed cost for the monthly monitoring and reporting is a lump sum of \$600 per month.

Do not hesitate to call or email should you have any questions or comments regarding any aspect of this matter. If this proposal is acceptable, please sign the attached Authorization form, scan, email it back to us, and retain the original for your records.

Sincerely,




Omar Rodriguez, P.G., P.E.
President
Licensed Professional Geologist # 2273
Licensed Professional Engineer #80330

**PROJECT AUTHORIZATION FOR
CEDAR HAMMOCK CDD WATER USE PERMIT
MONTHLY MONITORING AND REPORTING**
SK 6-26-23 SK 6-26-23

This Agreement authorizes RMA GeoLogic Consultants, Inc. to provide hydrogeologic consulting services as described in the attached letter proposal dated June 1, 2023. Billings will be made on a monthly basis. Payment is to be made within ⁴⁵~~30~~ days of the invoice date and late invoices may be charged at a rate of ^{1.0}~~1.5~~% per month beyond 30 days. In the event it becomes necessary to retain attorneys to collect any amounts owed under this contract, RMA GeoLogic Consultants, Inc. shall be entitled to all costs plus a reasonable attorney's fee.

This authorization constitutes a legal contract under the laws of the State of Florida. The undersigned parties have reviewed this document and agree to the scope of services to be provided and all terms of the contract. Please sign, scan, and email it back to RMA as our authorization to continue with the monitoring program.

RMA GeoLogic Consultants, Inc.



Omar Rodriguez, P.G., P.E.
President

June 1, 2023
Date

****An addendum is required for this contract.

Cedar Hammock CDD



Authorized Agent, Title

6/26/23
Date

ADDENDUM TO AGREEMENT

This ADDENDUM TO AGREEMENT (“Addendum”) dated as of the 26th day of June 2023, by and between the Cedar Hammock Community Development District (“DISTRICT”) and RMA GeoLogic Consultants, Inc. (“CONTRACTOR”). (DISTRICT and CONTRACTOR being collectively referred to herein as the “Parties”).

WHEREAS, the Parties entered into a water sampling and testing agreement (“Agreement”) on June 26, 2023; and

WHEREAS, the DISTRICT is a “public agency” pursuant to Section 119.0701(1)(b), Florida Statutes, and Chapter 119, Florida Statutes, provides for certain contract requirements related to public records in each public agency contract for services.

WHEREAS, the parties desire to incorporate certain provisions relating to public records together with other supplemental contract provisions.

NOW THEREFORE, the Parties hereby agree as follows:

1. CONTRACTOR agrees to comply with Florida’s public records law by keeping and maintaining public records that ordinarily and necessarily would be required by the DISTRICT in order to perform the services under the Agreement by doing the following: upon the request of the DISTRICT’s Custodian of Public Records, providing the DISTRICT with copies of or access to public records on the same terms and conditions that the DISTRICT would provide the records and at a cost that does not exceed the cost provided by Florida law; by ensuring that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the term of this Agreement and following completion of the Agreement if the CONTRACTOR does not transfer the records to the DISTRICT; and upon completion of the Agreement by transferring, at no cost, to the DISTRICT all public records in possession of the CONTRACTOR or by keeping and maintaining all public records required by the DISTRICT to perform the services. If the CONTRACTOR transfers all public records to the DISTRICT upon completion of the Agreement, the CONTRACTOR shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the CONTRACTOR keeps and maintains public records upon completion of the Agreement, the CONTRACTOR shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the DISTRICT, upon request from the DISTRICT’s Custodian of Public Records, in a format that is compatible with the information technology systems of the DISTRICT.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE

CONTRACTOR’S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS WORK ASSIGNMENT, CONTACT THE DISTRICT’S CUSTODIAN OF PUBLIC RECORDS SANDRA DEMARCO, AT INFRAMARK COMMUNITY MANAGEMENT SERVICES 210 N. UNIVERSITY DRIVE SUITE 702 CORAL SPRINGS, FL 33071, 954-603-0033 EXT. 40532, OR SANDRA.DEMARCO@INFRAMARK.COM.

2. “Beginning January 1, 2021, every public employer, contractor, and subcontractor shall register with and use the E-Verify system to verify the work authorization status of all newly hired employees. A public employer, contractor, or subcontractor may not enter into a contract unless each party to the contract registers with and uses the E-Verify system.”

- A. As a contractor doing business with a CDD, you must enroll your company in the E-Verify system, at: <https://www.e-verify.gov/> in order to be able to contract to provide services with the CDD.**
- B. On a going forward basis, you must include a provision regarding E-Verify in all contracts. Below is a generic draft of such language. This may need to be tailored for your contracts.**
- C. If you contract with sub-contractors for work done for the CDD, you are responsible to verify your subcontractors are utilizing the E-Verify system per the conditions noted below.**

3. Contractor or any subcontractor performing the work described in this Contract shall maintain throughout the term of this Contract the following insurance:

(a) Workers’ Compensation coverage, in full compliance with Florida statutory requirements, for all employees of Contractor who are to provide a service under this Contract, as required under applicable Florida Statutes AND Employer’s Liability with limits of not less than \$1,000,000.00 per employee per accident, \$500,000.00 disease aggregate, and \$100,000.00 per employee per disease.

(b) Commercial General Liability “occurrence” coverage in the minimum amount of \$1,000,000 combined single limit bodily injury and property damage each occurrence and \$2,000,000 aggregate, including personal injury, broad form property damage, products/completed operations, broad form blanket contractual and \$100,000 fire legal liability.

(c) Automobile Liability Insurance for bodily injuries in limits of not less than \$1,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed. Said insurance shall also to include insured/underinsured motorists coverage in the minimum amount of \$100,000 when there are owned vehicles.

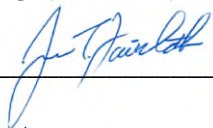
District, its staff, consultants, agents and supervisors shall be named as an additional insured on all policies required (excluding worker's compensation). Contractor shall furnish District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to District. Insurance coverage shall be from a reputable insurance carrier acceptable to District, who licensed to conduct business in the State of Florida, and such carrier shall have a Best's Insurance Reports rating of at least A-VII.

If Contractor fails to have secured and maintained the required insurance, District has the right (without any obligation to do so, however), to secure such required insurance in which event, Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with District's obtaining the required insurance.

4. This Contract shall be construed, governed and interpreted in accordance with the laws of the State of Florida.
5. In the event of litigation arising out of either party's obligations under this Contract, sole and exclusive venue shall lie in Collier County, Florida.
6. Invoices shall be paid within 45 days from receipt of valid invoices and work acceptance.
7. All other provisions to the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the Parties have caused this Addendum to be executed by their respective duly authorized officers as of the date first above written.

District:
CEDAR HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT

By:  _____

Contractor:
RMA GEOLOGIC CONSULTANTS, INC
Steve Kohlmeier 6-26-2023

By:  _____

Ninth Order of Business

9A

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

The regular meeting of the Board of Supervisors of the Cedar Hammock Community Development District was held Tuesday, May 9, 2023 at 2:00 p.m. at the Cedar Hammock Clubhouse, 8660 Cedar Hammock Boulevard, Naples, FL 34112.

Present and constituting a quorum were:

Quentin Greeley	Chairman
Robert Berke	Assistant Secretary
Don Eliasek	Assistant Secretary
John Martino	Assistant Secretary

Also present were:

Justin Faircloth	District Manager
Jacob Whitlock	Assistant District Manager
Todd Legan	Cedar Hammock Golf and Country Club
Tyler Naufel	Cedar Hammock Golf and Country Club
Sam Marshall	District Engineer
Residents	

The following is a summary of the discussions and actions taken at the May 9, 2023 Cedar Hammock Community Development District's Board of Supervisors Meeting.

FIRST ORDER OF BUSINESS

Roll Call

- Mr. Faircloth called the meeting to order and called the roll. A quorum was established.

SECOND ORDER OF BUSINESS

Approval of Agenda

- Mr. Faircloth asked if there were any corrections, deletions or changes to the agenda as presented.

On MOTION by Mr. Greeley seconded by Mr. Berke with all in favor, the agenda was approved as presented. 4-0

May 9, 2023

THIRD ORDER OF BUSINESS

Public Comments on Agenda Items

- None.

FOURTH ORDER OF BUSINESS

Old Business

- A. Cedar Hammock Blvd. Striping Proposals
 - i. McShea Contracting

- The Board agreed to table the Cedar Hammock Boulevard striping proposals until later in the fall once construction on the Club is complete.

FIFTH ORDER OF BUSINESS

Public Hearing to Consider Adoption of the Fiscal Year 2024 Budget

- Mr. Faircloth reminded the Board they will be adopting the fiscal year 2024 budget today. The Board is allowed to move funds around but could not increase assessments.

A. Open the Public Hearing for Public Comments

On MOTION by Mr. Greeley seconded by Mr. Eliasek with all in favor, the public hearing was opened. 4-0

- Residents inquired about the gatehouse, front entrance, and irrigation.
- Mr. Faircloth responded to inquiries on the budget from residents and reviewed the budget with the Board.

B. Close the Public Hearing for Public Comments

On MOTION by Mr. Greeley seconded by Mr. Martino with all in favor, the public hearing was closed. 4-0

C. Consideration of Resolution 2023-05, Adoption of the Fiscal Year 2024 Budget

- Mr. Faircloth outlined Resolution 2023-05.

On MOTION by Mr. Berke seconded by Mr. Eliasek with all in favor, Resolution 2023-05, the fiscal year 2024 Budget was adopted. 4-0

D. Consideration of Resolution 2023-06, Levying of Assessments

On MOTION by Mr. Greeley seconded by Mr. Martino with all in favor, Resolution 2023-06, levying non-ad valorem assessments was adopted. 4-0

SIXTH ORDER OF BUSINESS **New Business**

A. Discussion of the Fiscal Year 2024 Meeting Schedule

- Mr. Faircloth presented the fiscal year 2024 meeting schedule.

On MOTION by Mr. Greeley seconded by Mr. Berke with all in favor, the fiscal year 2024 meeting schedule was approved. 4-0.

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

- None.

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

A. Cardno, Inc. Contract Novation letter – 2378008723 Hydrogeologic Services for Cedar Hammock Golf & Country Club

- Mr. Faircloth discussed the short form assignment letter and stated it was reviewed by the District’s Attorney.

On MOTION by Mr. Greeley seconded by Mr. Eliasek with all in favor, approved the Chairman to sign the short form assignment letter with Stantec. 4-0

- Mr. Faircloth noted he has received information that the current staff performing the work for Stantec may not remain in place and Stantec may not be willing to continue to do the work.
- Mr. Marshall will provide recommendations for other firms to consider who can complete the sampling.

B. Banks Engineering Cedar Hammock Erosion Inspection

- i. Stormwater Guidelines & Policies Update
- The Board discussed the Banks Engineering erosion inspection.
- Mr. Faircloth discussed the need to develop stormwater guidelines with the attorney and engineer and possibly send on to the association.

May 9, 2023

- The Board requested Mr. Marshall bring back recommendations for repairs with a \$30,000 to \$35,000 range for the most serious issues needed for repair at the next meeting.
- The Board requested Mr. Marshall transfer the locations on the erosion inspection document to the current CDD map for easier viewing by the Board.

C. 3729 Buttonwood Way Stormwater Proposals

- Mr. Marshall distributed the design plan for the ring and cover for 3729 Buttonwood Way.

On MOTION by Mr. Berke seconded by Mr. Eliasek with all in favor, authorized staff to proceed in having the repair completed in an amount not exceeding \$10,000 with the Chairman to approve the final contract. 4-0

D. MRI Stormwater Update

- i. Structure 36 and 189 Band Install
- Mr. Faircloth noted M.R.I. Inspection LLC had not provided a date for the cleanout work to be completed, but noted the District was next in line.
- Mr. Faircloth noted M.R.I Inspection LLC had completed the repairs to structures 36 and 189.

E. Bridge Sealing Discussion

- The Board discussed bridge sealing.
- Mr. Legan noted the bridges had been treated with a penetrating sealer.
- Mr. Marshall was requested to review bridges 16, 18, and 19 and provide any recommendations.

NINTH ORDER OF BUSINESS

District Manager’s Report

A. Approval of the Minutes of April 11, 2023 Meeting

- Mr. Faircloth asked if there were any corrections, deletions, or changes to the minutes.

On MOTION by Mr. Berke seconded by Mr. Eliasek with all in favor, minutes of April 11, 2023 meeting were approved as presented. 4-0

B. Acceptance of the March 2023 Financial Report

- The financials were reviewed with the Board.

On MOTION by Mr. Greeley seconded by Mr. Berke with all in favor, the financial report of March 2023 was accepted as presented. 4-0

C. Acceptance of the FY 2022 Audit Financial Report

- Mr. Faircloth noted the fiscal year 2022 audit financial report had not yet been received from the auditor. This item should appear on the October agenda.

D. Report on the Number of Registered Voters – 601

- Mr. Faircloth reported the number of registered voters in the District as 601.

E. Field Management Report – April 2023

- Mr. Whitlock reviewed the field management report with the Board.
- Mr. Faircloth recommended Mr. Legan install filter bags on the catch basin between the tennis courts to catch the debris runoff that is going into the lake.
- Discussion on lakes 14 and 15 aeration project ensued.

On MOTION by Mr. Greeley seconded by Mr. Martino with all in favor, lakes 14 and 15 power install in an amount not exceeding \$10,000 was approved. 4-0

F. Follow Up Items

- Mr. Faircloth provided an update on Tim Brothers, Inc. proposal noting the price would not be able to be locked in until the fall and that they had committed to being at the meeting.

On MOTION by Mr. Martino seconded by Mr. Berke, with Mr. Martino, Mr. Berke, and Mr. Greeley voting AYE, and Mr. Eliasek voting NAY, authorized the Chairman to determine the type and color of the entrance pavers for the contract with Timo Brothers, Inc. 3-1

TENTH ORDER OF BUSINESS

Supervisors’ Requests

- None.

ELEVENTH ORDER OF BUSINESS

Audience Comments

- Residents inquired about drainage between villas along Cordgrass Way and pavers.

TWELFTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Martino seconded by Mr. Berke with all in favor the meeting was adjourned at 4:16 p.m. 4-0

Chairman

9B

CEDAR HAMMOCK
Community Development District

Financial Report

August 31, 2023

(Unaudited)

Prepared by:



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CEDAR HAMMOCK
Community Development District

Financial Statements

(Unaudited)

August 31, 2023

Balance Sheet
August 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 146,597
Investments:	
Money Market Account	872,039
Deposits	1,359
TOTAL ASSETS	\$ 1,019,995
<u>LIABILITIES</u>	
Accounts Payable	\$ 11,912
Accrued Expenses	5,009
TOTAL LIABILITIES	16,921
<u>FUND BALANCES</u>	
Nonspendable:	
Deposits	1,359
Assigned to:	
Operating Reserves	58,977
Reserves - Bridges	29,950
Reserves - Bulkheads	29,950
Reserves - Irrigation System	13,505
Reserves - Roadways	175,000
Unassigned:	694,333
TOTAL FUND BALANCES	\$ 1,003,074
TOTAL LIABILITIES & FUND BALANCES	\$ 1,019,995

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ 2,034	\$ 1,865	\$ 35,028	\$ 33,163	1722.12%
Interest - Tax Collector	-	-	307	307	0.00%
Special Assmnts- Tax Collector	406,899	406,899	406,899	-	100.00%
Special Assmnts- Discounts	(16,276)	(16,276)	(14,972)	1,304	91.99%
Other Miscellaneous Revenues	-	-	1,400	1,400	0.00%
TOTAL REVENUES	392,657	392,488	428,662	36,174	109.17%
EXPENDITURES					
Administration					
ProfServ-Engineering	5,000	4,583	19,472	(14,889)	389.44%
ProfServ-Legal Services	2,500	2,292	1,190	1,102	47.60%
ProfServ-Mgmt Consulting	43,224	39,622	39,622	-	91.67%
ProfServ-Special Assessment	3,311	3,311	3,311	-	100.00%
ProfServ-Web Site Maintenance	739	677	677	-	91.61%
Auditing Services	4,275	4,275	5,000	(725)	116.96%
Postage and Freight	900	825	275	550	30.56%
Insurance - General Liability	7,919	7,919	7,299	620	92.17%
Printing and Binding	1,236	1,133	528	605	42.72%
Legal Advertising	2,575	2,360	1,274	1,086	49.48%
Misc-Bank Charges	100	92	1	91	1.00%
Misc-Assessment Collection Cost	8,138	8,138	7,839	299	96.33%
Tax Collector/Property Appraiser Fees	6,103	6,103	2,267	3,836	37.15%
Misc-Web Hosting	2,000	1,833	1,532	301	76.60%
Office Supplies	100	92	1,470	(1,378)	1470.00%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	88,295	83,430	91,932	(8,502)	104.12%
Field					
ProfServ-Field Management	1,733	1,589	1,589	-	91.69%
Management Services	2,500	2,292	844	1,448	33.76%
Contracts-Water Mgmt Services	7,200	6,600	6,600	-	91.67%
Utility - Cameras	1,000	917	-	917	0.00%
Electricity - Wells	4,866	4,461	2,712	1,749	55.73%
Electricity - Aerator	4,000	3,667	2,660	1,007	66.50%
R&M-Lake	3,000	2,750	4,975	(2,225)	165.83%
R&M-Plant Replacement	500	458	-	458	0.00%
R&M-Roads	20,000	18,333	20,888	(2,555)	104.44%
R&M Bulkheads	5,000	4,583	-	4,583	0.00%
R&M - Bridges & Cart Paths	5,000	4,583	-	4,583	0.00%
Misc-Contingency	19,207	17,606	5,403	12,203	28.13%
Capital Outlay	40,000	40,000	9,159	30,841	22.90%
Reserves - Irrigation System	140,355	140,355	-	140,355	0.00%
Reserve - Lakes	40,000	40,000	7,300	32,700	18.25%
Reserve - Roadways	10,000	10,000	-	10,000	0.00%
Total Field	304,361	298,194	62,130	236,064	20.41%

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
TOTAL EXPENDITURES	392,656	381,624	154,062	227,562	39.24%
Excess (deficiency) of revenues Over (under) expenditures	1	10,864	274,600	263,736	27460000.00%
OTHER FINANCING SOURCES (USES)					
Interfund Transfer - In	-	-	59,525	59,525	0.00%
Contribution to (Use of) Fund Balance	1	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	1	-	59,525	59,525	5952500.00%
Net change in fund balance	\$ 1	\$ 10,864	\$ 334,125	\$ 323,261	33412500.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	668,949	668,949	668,949		
FUND BALANCE, ENDING	\$ 668,950	\$ 679,813	\$ 1,003,074		

Cash and Investment Report
August 31, 2023

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	Valley National Bank	Gov't Interest Checking	n/a	5.25%	146,597
Money Market Account	BankUnited	Public Funds MMA	n/a	5.12%	872,039
				Total	<u><u>\$ 1,018,636</u></u>

Note: Bank United increased MMA interest to 5.12% as of Aug 2023.

Cedar Hammock CDD

Bank Reconciliation

Bank Account No. 2555 Valley National Bank GF
Statement No. 08-23
Statement Date 8/31/2023

G/L Balance (LCY)	146,596.71	Statement Balance	146,596.71
G/L Balance	146,596.71	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	146,596.71
Subtotal	146,596.71	Outstanding Checks	0.00
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	146,596.71	Ending Balance	146,596.71
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
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CEDAR HAMMOCK
Community Development District

Supporting Schedules

August 31, 2023

**Non-Ad Valorem Special Assessments
(Collier County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2023**

					ALLOCATION	
Date Received	Net Amount Received	(Discount) Amount	Commission Amount	Amount Received	General Fund Assessments	
Assessments Levied For FY 2023				\$ 406,899	\$ 406,899	
Allocation %				100%	100%	
10/27/22	\$ 4,341	\$ 246	\$ 89	\$ 4,675	\$ 4,675	
11/09/22	\$ 1,437	\$ 61	\$ 29	\$ 1,528	\$ 1,528	
11/14/22	\$ 29,226	\$ 1,243	\$ 596	\$ 31,065	\$ 31,065	
11/21/22	\$ 75,700	\$ 3,218	\$ 1,545	\$ 80,463	\$ 80,463	
12/05/22	\$ 155,232	\$ 6,600	\$ 3,168	\$ 165,000	\$ 165,000	
12/12/22	\$ 46,594	\$ 1,974	\$ 951	\$ 49,519	\$ 49,519	
12/20/22	\$ 19,668	\$ 731	\$ 401	\$ 20,801	\$ 20,801	
01/09/23	\$ 14,923	\$ 471	\$ 305	\$ 15,699	\$ 15,699	
02/03/23	\$ 15,127	\$ 351	\$ 309	\$ 15,787	\$ 15,787	
03/03/23	\$ 7,411	\$ 76	\$ 151	\$ 7,639	\$ 7,639	
04/10/23	\$ 10,638	\$ -	\$ 217	\$ 10,855	\$ 10,855	
05/11/23	\$ 2,704	\$ -	\$ 56	\$ 2,760	\$ 2,760	
06/12/23	\$ 499	\$ -	\$ 10	\$ 509	\$ 509	
06/23/23	\$ 587	\$ -	\$ 12	\$ 599	\$ 599	
TOTAL	\$ 384,088	\$ 14,972	\$ 7,839	\$ 406,899	\$ 406,899	
% COLLECTED				100.00%	100.00%	
TOTAL OUTSTANDING				\$ -	\$ -	

CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

**Payment Register by Fund
For the Period from 08/01/23 to 08/31/23
(Sorted by Check / ACH No.)**

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001							
CHECK # 2708							
001	08/17/23	RMA GEOLOGIC CONSULTANTS, INC	23-526-1	JUNE 2023 DATA COLLECTION & REPORTING SVCS	Contracts-Water Mgmt Services	534047-53901	\$600.00
001	08/17/23	RMA GEOLOGIC CONSULTANTS, INC	23-526-2	JULY SVCS DATA COLLECTION AND REPORTING	Contracts-Water Mgmt Services	534047-53901	\$600.00
Check Total							\$1,200.00
CHECK # 2709							
001	08/23/23	BANKS ENGINEERING INC	1263CDD-117	6/2023 ENGINEERING SERVICE	ProfServ-Engineering	531013-51501	\$450.00
Check Total							\$450.00
CHECK # 2710							
001	08/23/23	INFRAMARK, LLC	98382	7/2023 MANAGEMENT SERVICES	ProfServ-Mgmt Consulting	531027-51201	\$3,602.00
001	08/23/23	INFRAMARK, LLC	98382	7/2023 MANAGEMENT SERVICES	ProfServ-Field Management	531016-53901	\$144.42
001	08/23/23	INFRAMARK, LLC	98382	7/2023 MANAGEMENT SERVICES	Management Services	531093-53901	\$843.75
001	08/23/23	INFRAMARK, LLC	98382	7/2023 MANAGEMENT SERVICES	Postage and Freight	541006-51301	\$2.40
001	08/23/23	INFRAMARK, LLC	98382	7/2023 MANAGEMENT SERVICES	Printing and Binding	547001-51301	\$4.80
001	08/23/23	INFRAMARK, LLC	98382	7/2023 MANAGEMENT SERVICES	ProfServ-Web Site Maintenance	531094-51301	\$61.58
001	08/23/23	INFRAMARK, LLC	98382	7/2023 MANAGEMENT SERVICES	CREDIT FOR DUPLICATE FEDEX	541006-51301	(\$46.34)
Check Total							\$4,612.61
CHECK # DD0291							
001	08/22/23	FPL - ACH	08032023-52583 ACH	ACCT# 24773-52583 7/5-8/3/2023	Electricity - Wells	543050-53901	\$25.66
Check Total							\$25.66
CHECK # DD0292							
001	08/14/23	FPL - ACH	08032023-82379 ACH	ACCT# 75595-82379 7/5-8/3/2023	Electricity - Aerator	543051-53901	\$72.66
Check Total							\$72.66
CHECK # DD0293							
001	08/23/23	FPL - ACH	08032023-27409 ACH	ACCT# 87833-27409 7/5-8/3/2023	Electricity - Wells	543050-53901	\$25.66
Check Total							\$25.66
CHECK # DD0294							
001	08/14/23	FPL - ACH	08032023-94271 ACH	ACCT# 91615-94271 7/5-8/3/2023	Electricity - Aerator	543051-53901	\$79.28
Check Total							\$79.28
CHECK # DD0295							
001	08/14/23	FPL - ACH	08032023-25561 ACH	ACCT# 14237-25561 7/5-8/3/2023	Electricity - Aerator	543051-53901	\$72.01
Check Total							\$72.01
CHECK # DD0296							
001	08/23/23	FPL - ACH	08032023-92574 ACH	ACCT# 56324-92574 7/5-8/3/2023	Electricity - Aerator	543051-53901	\$44.26
Check Total							\$44.26
Fund Total							\$6,582.14

Total Checks Paid	\$6,582.14
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9C

Item Description	Current Replacement Cost	Remaining Life	Expected Life	Year >>>													
				0 2022	1 2023	2 2024	3 2025	4 2026	5 2027	6 2028	7 2029	8 2030	9 2031	10 2032	11 2033	12 2034	
Island Pier:																	
Deck Boards & Railings	\$ 25,350	11	15												\$ 33,261		
Frame & Pilings	\$ 10,563	11	30												\$ 13,860		
Repair Allowance	\$ 1,788	3	8			\$ 1,925									\$ 2,346		
subtotal				\$ -	\$ -	\$ -	\$ 1,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,467 \$ -		
Bridges and Bulkheads:																	
Cap Rock Bulkhead Replacement, Holes 4, 5, 16, 17	\$ -	50	50														
Bulkhead Replacement, Hole 2, Driving Range	\$ 139,410	8	25								\$ 169,858						
Bridges 9 & 18 deck boards & frame	\$ 285,160	20	20														
Wear decking for bridges 9 & 18	\$ 55,000	0	20														
Bridge 17, deck boards & frame	\$ 3,408	14	20														
Wooden cart bridges repair allowance	\$ 25,140	3	5			\$ 27,073					\$ 30,631						
Rock bridges & culverts	\$ -	50	50														
Rock bridges, concrete deck & bulkhead repair allowance	\$ 32,220	5	5					\$ 36,454					\$ 41,244				
subtotal				\$ -	\$ -	\$ -	\$ 27,073	\$ -	\$ 36,454	\$ -	\$ -	\$ 200,488	\$ -	\$ 41,244	\$ - \$ -		
Irrigation and Pumps:																	
Irrigation system & repairs	\$ 20,000	5	25					\$ 22,628									
Lake 1 recharge pumps 1 & 2	\$ 44,000	0	10	\$ 44,000									\$ 56,324				
Lake 5 recharge pumps 3 & 4	\$ 41,400	6	10						\$ 48,011								
Pump house tile roof	\$ 10,912	8	30								\$ 13,295						
Pump house metal roof	\$ 1,560	8	30								\$ 1,901						
subtotal				\$ 44,000	\$ -	\$ -	\$ -	\$ -	\$ 22,628	\$ 48,011	\$ -	\$ 15,196	\$ -	\$ 56,324	\$ - \$ -		
Davis Entrances:																	
Barrier arms & operators, entry	\$ 8,600	8	15								\$ 10,478						
Barrier arm & operator, exit	\$ 4,300	0	15	\$ 4,300													
Entry monuments refurbishment	\$ 6,500	12	20											\$ 8,742			
Guard house tile roof	\$ 21,075	8	30								\$ 25,678						
BAI beam sensors	\$ 9,000	7	15							\$ 10,698							
Guard house exterior paint	\$ 2,992	3	8			\$ 3,222							\$ 3,926				
Guard house HVAC	\$ 3,400	0	12	\$ 3,400										\$ 4,573			
subtotal				\$ 7,700	\$ -	\$ -	\$ 3,222	\$ -	\$ -	\$ -	\$ 10,698	\$ 36,156	\$ -	\$ -	\$ 3,926 \$ 13,314		
Collier Entrance:																	
Barrier arm & operator, entry	\$ 4,300	1	15	\$ 4,408													
Gate operators, entry	\$ 8,600	15	15														
Gate operators, exit	\$ 8,600	10	15										\$ 11,009				
Gates, entry	\$ 9,000	24	25														
Gates, exit	\$ 9,000	5	25					\$ 10,183									
Entry monuments refurbishment	\$ 4,300	5	20					\$ 4,865									
Guard house security camera system	\$ 12,015	8	10								\$ 14,639						
BAI beam sensors	\$ 9,000	2	15		\$ 9,456												
Aluminum fence	\$ 15,048	8	30								\$ 18,335						
subtotal				\$ -	\$ 4,408	\$ 9,456	\$ -	\$ -	\$ 15,048	\$ -	\$ -	\$ 32,974	\$ -	\$ 11,009	\$ - \$ -		
Ponds:																	
Bank erosion control	\$ 66,200	3	5			\$ 71,290					\$ 80,658						
Aerators	\$ 15,000	2	5		\$ 15,759					\$ 17,830					\$ 20,173		
subtotal				\$ -	\$ -	\$ 15,759	\$ 71,290	\$ -	\$ -	\$ -	\$ 17,830	\$ 80,658	\$ -	\$ -	\$ - \$ 20,173		
Storm Drainage																	
Repair allowance	\$ 42,700	2	5			\$ 44,862					\$ 50,757				\$ 57,427		
subtotal				\$ -	\$ -	\$ 44,862	\$ -	\$ -	\$ -	\$ -	\$ 50,757	\$ -	\$ -	\$ -	\$ - \$ 57,427		
Streets and Sidewalks																	
Pave CH Circle and Sawgrass west	\$ 232,490	17	20														
Pave Wax Myrtle and Cordgrass	\$ 102,773	14	20														
Pave Sawgrass East	\$ 50,000	2	20		\$ 52,531												
Pave Buttonwood	\$ 93,000	5	20					\$ 105,221									
Pave CH Court	\$ 51,516	5	20					\$ 58,286									
Pave CH Blvd	\$ 256,365	5	20					\$ 290,053									
Pavers repairs on CH Blvd	\$ 40,000	8	30								\$ 48,736						
subtotal				\$ -	\$ -	\$ 52,531	\$ -	\$ -	\$ 453,560	\$ -	\$ -	\$ 48,736	\$ -	\$ -	\$ - \$ -		
Expense Total / Year				\$ 51,700	\$ 4,408	\$ 122,608	\$ 103,511	\$ -	\$ 527,690	\$ 48,011	\$ 79,285	\$ 414,208	\$ -	\$ 108,577	\$ 53,393	\$ 90,914	
Total Reserves Collected / Year				\$ 159,800	\$ 159,800	\$ 159,800	\$ 159,800	\$ 159,800	\$ 179,775	\$ 179,775	\$ 179,775	\$ 179,775	\$ 179,775	\$ 179,775	\$ 179,775	\$ 179,775	\$ 179,775
Remaining Reserve Carryover				\$ 208,100	\$ 363,493	\$ 400,685	\$ 456,974	\$ 616,774	\$ 268,859	\$ 400,623	\$ 501,112	\$ 266,679	\$ 446,454	\$ 517,652	\$ 644,035	\$ 732,895	
Yearly Assessment >>>				\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	
Number of residences	799																
Starting Reserve 2020	\$ 100,000																
annual inflation rate	2.5%																
periods per year	1																

Reserve Distribution Study (over 1st 5 years)	1st 5 years	% Distribution
Island pier	\$ 1,925	0.2%
Bridges and Bulkheads	\$ 63,527	7.8%
Irrigation and pumps	\$ 66,628	8.2%
Davis entrance	\$ 10,922	1.3%
Collier entrance	\$ 28,911	3.6%
Ponds	\$ 87,050	10.7%
Storm drainage	\$ 44,862	5.5%
Streets and sidewalks	\$ 506,091	62.5%
Total	\$ 809,916	100.0%

9Dii.



SERVICE AGREEMENT AERATION INSTALLATION

September 28, 2023

Cedar Hammock CDD
 C/O Inframark
 5911 Country Lakes Drive
 Fort Myers, FL 33905
 Attn: Jacob Whitlock

Terms: Net 30 days

DESCRIPTION

Labor and material to trench 120ft from lake bank to cabinet location for two airlines
 Include 240' PVC pipe for airlines, boring under sidewalk for airlines.

Labor and material Total: \$3,800.00

***This offer is good for ninety (90) days of quotation**

SUPERIOR WATERWAY SERVICES, INC.

CUSTOMER ACCEPTANCE - The above prices, specifications, and conditions are satisfactory and are hereby accepted.

By: _____

By: _____

Dated: _____

9Div.



Cedar Hammock

GOLF & COUNTRY CLUB

Cedar Hammock Golf Country Club

8660 Cedar Hammock Blvd

Naples, FL 34112

239-354-1175

Invoice No: 0037

Account Number: 01806

New Balance: \$11,312.00

Bill To: Cedar Hammock CDD

c/o Inframark

210 N. University Drive Suite 702

Coral Springs, FL 33071

Terms: Payment due on Receipt.

Please contact the Club with any

billing questions or changes to

account.

6/28/23 - Labor - Sidewalk cut walk path, roots, install barrier, new concrete walk path, add soil to the sides of the path after poured – clean up \$10,900

5/31/23 – Forestry Resources LLC invoice – bio barrier \$412.00

Total Due: \$11,312.00

To: Inframark, Cedar Hammock CDD

From: Cedar Hammock Golf and Country Club

Date: 6-28-23

Re: Davis sidewalk repair

Cut, remove and dispose of concrete walk path, cut roots, Install root barrier, Install new concrete walk path, Add soil to the sides of the path after it was poured, cleanup.

Total, \$10,900

**FR, LLC DBA THE MULCH AND SOIL COMPANY
NAPLES STORE
3927 DOMESTIC AVE
NAPLES, FL 34104
PHONE: (239) 434-7736**

REMIT TO: FORESTRY RESOURCES LLC
4353 MICHIGAN LINK, FORT MYERS, FL 33916

CUST NO: 100593	JOB NO: 000	PURCHASE ORDER: SIDEWALK REPAIR DAVIS	REFERENCE: PO # SIDEWALK REPAIR DAVIS	TERMS: NET 30 DAYS	CLERK: MKG	DATE / TIME: 5/31/23 1:15
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SOLD TO:
CEDAR HAMMOCK GOLF & COUNTRY C
8650 CEDAR HAMMOCK BLVD.

NAPLES FL 34112

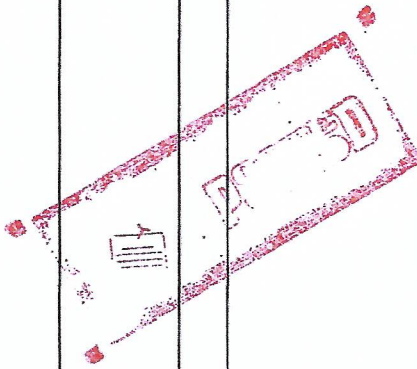
SHIP TO:

DUE DATE: 6/30/23 TERMINAL: 565

TAX: 002 0% EXEMPT

INVOICE: 262872/2

LINE	SHIPPED	ORDERED	UM	SKU	DESCRIPTION	SUGG	UNITS	PRICE/ PER	EXTENSION
1	1	1	EA	L30-0008	BIO BARRIER 12 X 100		1	412.00 /EA	412.00 QN



*CDD DAVIS
ROOT BARRIER (NEW SIDEWALK)
CARRIE, I'LL GET YOU A CDD BILL
ONCE THE WORK IS COMPLETE.*

CEDAR HAMMOCK
DEPT: 300
INVOICE DATE: 5.31.23 DUE DATE: 6.29.23
APPR'D BY: I.L.
INV. AMT: 412
AMT: _____ ACCT#: 77120-300

TAXABLE	0.00		
NON-TAXABLE	412.00	SUBTOTAL	412.00

** AMOUNT CHARGED TO STORE ACCOUNT **

412.00 SUBTOTAL 412.00

TAX AMOUNT 0.00

TOTAL	412.00
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TOT WT: 0.00

[Signature]

Received By