

**CEDAR HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT**

FEBRUARY 13, 2024 MEETING

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

Cedar Hammock Community Development District

Board of Supervisors

Quentin Greeley, Chairperson
Fred Bally, Vice Chairperson
Don Eliasek, Assistant Secretary
John Martino, Assistant Secretary
Domiano Passalacqua, 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

February 13, 2024 – 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. Public Comments on Agenda Items
 4. Old Business
 - A. SFWMD ERP Permit Transfer Update
 5. New Business
 - A. Club Sidewalk Repairs
 - B. Irrigation Status Update
 6. Attorney's Report
 - A. Discussion of Agreement for Drainage/Stormwater Guidelines
 7. Engineer's Report
 - A. Cardno, 4th Quarter 2023 Water Use Permit Compliance Report
 - B. Banks Engineering Paver Project Review
 - C. FY 2024 Erosion Restoration Recommendations
 8. Manager's Report
 - A. Approval of the Minutes of the December 12, 2023 Meeting and January 23, 2024 Continued Meeting
 - B. Acceptance of the December 2023 Financial Report
 - C. Consideration of FY 2023 Audit Engagement Letter with Berger, Toombs, Elam, Gaines & Frank
 - D. Capital Expense Plan Discussion
 - E. Follow-Up Items

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

Cedar Hammock CDD
February 13, 2024
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9. Supervisors' Requests

10. Audience Comments

11. Adjournment

The next meeting is Tuesday, March 12, 2024 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

www.CedarHammockCDD.com

Fourth Order of Business

4A



December 22, 2023

Thomas Read
Cedar Hammock Golf & Country Club
8660 Cedar Hammock Blvd
Naples, FL 334112

Delivered via email

**Subject: Cedar Hammock Golf Course Modification
Notice of Partial Compliance
Environmental Resource Permit (ERP) No. 11-01683-P
Collier County**

Dear Mr. Read:

As discussed with South Florida Water Management District (District) staff and Justin Faircloth and Jacob Whitlock from the Cedar Hammock Community Development District and as noted in a voicemail left for the General Manager of the Cedar Hammock Country Club on December 11, 2023, a review of our files indicates that the certification for the above referenced project has been accepted by the District; however, the permit has not been transferred from the developer, to the operation entity as required by the conditions of the ERP.

Please complete Form 62-330.310(2), "Request for Transfer of Environmental Resource Permit to the Perpetual Operation and Maintenance Entity", (enclosed) and include the supporting documentation necessary to complete the permit transfer as listed in the enclosed section of the form.

To expedite the review of your transfer request, it is recommended that you complete and submit an "Association Affidavit" attesting that the association meets the criteria as outlined in the Section 12.3.3, Applicant's Handbook Volume I. Should you choose not to execute the affidavit, you may enter the requisite information and submit it as a checklist. If the governing documents do not satisfy Agency criteria, an amendment to the appropriate document will be required.

All other documentation required for the operation transfer has been previously incorporated into the file, reviewed and found satisfactory in accordance with Agency criteria. This information is available for viewing on the Agency's ePermitting web site. There is no fee associated with this permitting action.

The District requests submission of the documents noted above within thirty (30) days of the date of this letter. Please submit the required files electronically via www.sfwmd.gov/ePermitting. Log in or create a new account, and select the Compliance Reporting - Environmental Resource module. Help documents and links to required compliance forms are available for download within the Compliance Reporting module or by visiting the District's homepage at www.sfwmd.gov and searching for the required form number using the "Library & Multimedia" link.

This letter is also to provide notification that an inspection was conducted to evaluate the perpetual care and maintenance of the conservation easement on November 6, 2023. This inspection and a concurrent review of our files indicate that the referenced project is currently in compliance with the environmental conditions of the ERP.

The District appreciates your continued efforts to maintain your storm water management system in compliance with the ERP.

If you have questions or require additional assistance regarding the required transferred from the developer to the operation entity, please contact Sandra Gonzalez at (561) 682-6786, or via e-mail at sgonzale@sfwmd.gov. If you have questions or require additional assistance regarding the conservation easement, please contact Shyler Carlson at 239-338-2929 ext. 7788 or via email at scarlson@sfwmd.gov.

Sincerely,

A handwritten signature in black ink that reads "Shyler Carlson". The signature is written in a cursive, flowing style.

Shyler Carlson
Environmental Analyst II

eEnclosures: Location Map ([11-01683-P_LocationMap_20220112.PDF](#))
Form 62-330.310(2)_Request for Transfer of Environmental Resource Permit to
the Perpetual Operation Entity ([Form 62-330.310\(2\)](#))
Association Affidavit ([Association Affidavit](#))

c: Justin Faircloth, Cedar Hammock CDD (E-Mail)
Barrett Stejskal, Bearpaws Environmental Consulting, Inc (E-Mail)
Michael T Herrera, PE, Q Grady Minor and Associates, PA (E-Mail)

This document is filed in the ePermitting system under Permit Number 11-01683-P via the Application/Permit Section on the Records Search home page

Seventh Order of Business

7A

South Florida Water Management District

Monitoring Report for Water Use Permit

Permit Number: 11-01711-W
Submittal Number: 154152
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:** 10/20/2023

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	10/09/2023	82	N/A
2	WELL	MW-1	258516	10/09/2023	96	6.31
3	WELL	MW-2	258517	10/09/2023	80	6.51
4	WELL	MW-3	258518	10/09/2023	74	5.9
5	WELL	MW-4	258519	10/09/2023	86	7.37
6	WELL	1	30124	10/09/2023	200	N/A
7	WELL	2	30126	10/09/2023	200	N/A
8	WELL	4	30130	10/09/2023	200	N/A
9	WELL	6	30134	10/09/2023	168	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: 155220
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:** 11/20/2023

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	11/08/2023	86	N/A
2	WELL	MW-1	258516	11/08/2023	104	5.43
3	WELL	MW-2	258517	11/08/2023	82	5.65
4	WELL	MW-3	258518	11/08/2023	72	5
5	WELL	MW-4	258519	11/08/2023	88	6.5
6	WELL	1	30124	11/08/2023	200	N/A
7	WELL	2	30126	11/08/2023	220	N/A
8	WELL	4	30130	11/08/2023	200	N/A
9	WELL	6	30134	11/08/2023	174	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: 155721
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:** 12/11/2023

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	12/06/2023	104	N/A
2	WELL	MW-1	258516	12/06/2023	112	5.92
3	WELL	MW-2	258517	12/06/2023	90	7.08
4	WELL	MW-3	258518	12/06/2023	84	5.32
5	WELL	MW-4	258519	12/06/2023	86	6.97
6	WELL	1	30124	12/06/2023	200	N/A
7	WELL	2	30126	12/06/2023	200	N/A
8	WELL	4	30130	12/06/2023	200	N/A
9	WELL	6	30134	12/06/2023	180	N/A

Comments:

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

7B.

Dec 1, 2023

Existing pavers have been removed and #4 Rebar installed at 12" OCEW per approved plans. Only the far right side of the entry/exit area pavers have been removed and replacement is in progress.





Dec 8, 2023

New pavers have been completely installed on the far-right side of the guard shack. Some of the existing pavers have begun to be removed behind the guard shack.









December 14, 2023

Existing pavers have been removed from the middle section. #4 Rebar has installed per plan.





December 26, 2023

Work on middle section is complete and existing pavers have been removed from the exit.





Jan 3rd 2024

Middle area and entry pavers completed. Old exit pavers have been removed and the rebar was laid. Concrete base is now being poured.





January 11, 2024

Exit side of gate house sand base has been laid and leveled. Pavers have begun to be placed.





January 19th, 2024

Paver installation has been completed per plan.









Eighth Order of Business

8A

**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, December 12, 2023, and called to order at 2:01 p.m. at the Cedar Hammock Clubhouse, 8660 Cedar Hammock Boulevard, Naples, FL 34112.

Present and constituting a quorum were:

Quentin Greeley	Chairperson
Fred Bally	Vice Chairperson
Don Eliasek	Assistant Secretary
John Martino	Assistant Secretary
Domiano Passalacqua	Assistant Secretary

Also present were:

Jacob Whitlock	Assistant District Manager
Todd Legan	Cedar Hammock Golf and Country Club
Steve Shaw	Cedar Hammock Golf and Country Club
Sam Marshall	District Engineer (via phone)
Resident	

The following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Approval of Agenda

- Mr. Greeley inquired whether there were any additions to the agenda.
 - Gutter/Valley Pan at 3761 Buttonwood Way Discussion was added.

On MOTION by Mr. Bally seconded by Mr. Eliasek with all in favor, the agenda was approved as amended. 5-0

FOURTH ORDER OF BUSINESS

Public Comments on Agenda Items

- None.

FIFTH ORDER OF BUSINESS

Old Business

- The Board requested removal of the Thalia on Hole #5. Mr. Greeley noted the proposal received from Mr. Legan is \$1,700 which falls below the amount of \$2,000 approved by the Board. If regrowth occurs, they will spray for an additional \$275.
- Mr. Whitlock stated the bulkhead pressure washing proposal is being prepared by 3-2-1 Blast Off Pressure Cleaning, LLC. He will forward to the Board once received.
- A question was asked regarding the best solution for washouts occurring over the rock wall where the flower bed is located. Mr. Legan noted he could install a black border to hold the soil or relocate the flower bed approximately four feet out and install grass around it to keep the soil from washing in. An assessment of the area will be conducted.
Let the record reflect Supervisor Passalacqua joined the meeting at 2:11 p.m.
- Mr. Legan is working on proposals for the sidewalk repairs project for the next meeting. A section on Buttonwood would be addressed as well.
- Mr. Whitlock updated the Board regarding the paint striping project to be completed by Meshea Contracting. They will provide a start date for the project soon.

SIXTH ORDER OF BUSINESS

New Business

- Mr. Greeley commented on the pump.
- Mr. Legan discussed both pump rental and purchase options. It is approximately \$22,000 per month for the rental of the pump and diesel fuel. The purchase cost of a reused pump is approximately \$30,000, including delivery. United Rentals rents the equipment for a certain number of hours and then sells them. This is less expensive compared to purchasing an unused pump. Mr. Legan noted a pump was reserved for January 8, 2024, but was delayed to February 8, 2024.
- Mr. Legan noted research was conducted. They are aware of the quantity of water the golf course utilizes per night but are unable to determine the difference in water usage between the common grounds and the homes. Further discussion ensued including non-functional rain sensors.
- Mr. Legan noted he will present a cost comparison of the diesel and electric pump at the next meeting.

December 12, 2023

- Mr. Legan updated the Board regarding issues with the paver installation project. The power and gate arm loop on the resident’s entrance was ripped apart. The cost of the repair was approximately \$1,000. He noted on the guest entrance underneath the covered area, the gate arm loop and the communication wires were ripped apart. There was no power to the west side of the front entrance. The switches in the guardhouse would need to be rewired. He has not received any invoices for all the other damaged items. Mr. Greeley stated they would need to review the contract. Further discussion ensued, and the Board requested the electrician locate and trace the wires in the box to ascertain where they are going. Mr. Greeley will update Mr. Timo.

SEVENTH ORDER OF BUSINESS Attorney’s Report

A. Discussion of Agreement for Drainage/Stormwater Guidelines

- No item was presented.

On MOTION by Mr. Martino seconded by Mr. Greeley, with all in favor, this item was tabled to the next meeting.

SEVENTH ORDER OF BUSINESS Engineer’s Report

A. FY 2024 Erosion Restoration Recommendations

- Mr. Marshall stated previously they identified minor, moderate, and major erosion repair locations. Lakes #5 and #15 were identified as priorities. He is working on obtaining estimates for the erosion and piping repairs from contractors.

EIGHTH ORDER OF BUSINESS District Manager’s Report

A. Approval of the Minutes of the November 14, 2023 Meeting

- Mr. Greeley requested a change on Page 13, line 187 to amend the motion to read “to approve Timo Brothers to seal the new pavers for \$7,500 and to make the appropriate deposit.”

On MOTION by Mr. Eliasek seconded by Mr. Bally, with all in favor, minutes of the November 14, 2023 meeting were approved as amended. 5-0

B. Acceptance of the October 2023 Financial Report

On MOTION by Mr. Martino seconded by Mr. Passalacqua, with all in favor, the October 2023 Financial Report was accepted as presented. 5-0

C. Capital Expense Plan Discussion

- The Board discussed the Capital Expense plan.
- Mr. Legan stated Mr. David Reagan will attend the next meeting to discuss irrigation plans.
- The Board discussed continuing the meeting to January.

D. Follow Up Items

- None.

NINTH ORDER OF BUSINESS

Supervisors' Requests

- A question was asked regarding the installation of aerators by Superior Waterway Services Inc. Mr. Whitlock stated Bentley Electric Company of Naples Florida, Inc. completed the electric work. The project is in progress.

TENTH ORDER OF BUSINESS

Audience Comments

- There being no audience comments, the next order of business followed.

ELEVENTH ORDER OF BUSINESS

Continuation

On MOTION by Mr. Martino seconded by Mr. Bally, with all in favor, the meeting was recessed and will reconvene on Tuesday, January 23, 2024, at 2:00 p.m. at the same location, as previously discussed.
5-0

Chairperson

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

The regular meeting of the Board of Supervisors of the Cedar Hammock Community Development District held on Tuesday, December 12, 2023 at 2:00 p.m. was recessed and reconvened on Tuesday, January 23, 2024 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	Chairperson
Fred Bally	Vice Chairperson
John Martino	Assistant Secretary

Also present were:

Jacob Whitlock	Assistant District Manager
Todd Legan	Cedar Hammock Golf and Country Club
Steve Shaw	Cedar Hammock Golf and Country Club
Sam Marshall	District Engineer
Dave Reagan	Ragan Technical Solutions, Inc.
Residents	

The following is a summary of the discussions and actions.

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

Agenda

- Mr. Faircloth noted the Board is only allowed to discuss items related to the previous agenda.

THIRD ORDER OF BUSINESS

Public Comments on Agenda

- None.

EIGHTH ORDER OF BUSINESS

District Manager's Report

C. Capital Expense Plan Discussion

- Mr. Greeley commented on the golf course modifications and expressed his concerns with irrigation.
- Mr. Faircloth stated that one of the responsibilities of the District is to supply irrigation to all homes. The goal of the Board is to assess the changes needed to the infrastructure to properly budget and plan for the project.
- Mr. Reagan noted there is a need for investigation which must be documented including the connection and sizes of the pipes, and whether the valves are operational.
- Mr. Faircloth stated the Club has been performing repairs to certain sections for some time, and questioned the timeframe to perform repairs before a major replacement is needed. Mr. Reagan responded pvc pipes should be replaced once they begin to deteriorate. He noted this would be costly. Discussion ensued.
- The Board discussed obtaining information from the contractor who handled the irrigation installation. Mr. Reagan suggested consulting with Mr. Marshall for additional information.
- Mr. Reagan stated that 2029 is the estimated time to perform a system-wide irrigation replacement.
- Mr. Faircloth commented on reserving sufficient funds or increasing assessments.
- Mr. Legan commented on the costs of replacing the pump stations.
- Mr. Reagan discussed the project scope of work. He reiterated the Board should expend funds to determine the existing condition.
- Further discussion ensued and the Board agreed to direct Mr. Reagan to obtain the as-built drawings and prepare an estimate. Mr. Legan will also investigate.

FOURTH ORDER OF BUSINESS

Old Business

- An update was requested on the aeration installation on Lake #14 and #15. Mr. Faircloth noted the installation was completed and they are waiting for FPL to set the meter, which should take two weeks for completion.
- Mr. Faircloth stated Mr. Bally submitted maps of the area to be completed and staff requested proposals from 3-2-1 Blast Off. Their proposal amount is \$875.

On MOTION by Mr. Bally seconded by Mr. Martino with all in favor, 3-2-1 Blast Off Pressure Cleaning, LLC's proposal to pressure wash the bulkheads for \$875 was approved.

- Mr. Faircloth stated the paver installation project was not completed within 15 working days. He commented on the inspection report submitted by Banks Engineering. Mr. Legan stated the project deadline was not met because the residents' section gate arm loop was damaged, and an order was placed. He also commented on other damage. The outstanding invoices will be provided to Mr. Faircloth.
- The Board discussed the paver installation contract and inquired whether exclusions relating to damage were included. Mr. Greeley requested Mr. Faircloth reimburse the Club for monies spent. Once the sealing is completed and the invoices are received, Mr. Faircloth will discuss offsetting all costs incurred with the paver company.

FIFTH ORDER OF BUSINESS

New Business

- Mr. Greeley stated the pumps were discussed at the last meeting and they will obtain cost estimates. Mr. Legan discussed the available options.

SIXTH ORDER OF BUSINESS

Attorney's Report

A. Discussion of Agreement for Drainage/Stormwater Guidelines

- Mr. Faircloth noted Mr. Cox was unable to attend today's meeting. This is behind residents' homes, and their cooperation is required for the drainage installation.
- Mr. Marshall stated there are three parts to the project: obtaining the pipes, grading work, and plantings. Further discussion ensued regarding the budget.
- The Board requested Mr. Faircloth forward the draft guidelines to the email address assigned to Mr. Jim Kurtzeborn, and it will be received by the Master Association Board. If a response is not received from the District's attorney by the February meeting, another attorney could review.
- It was noted Mr. Kurtzeborn is leaving and Mr. Barry McDonald is the interim Manager.
- Mr. Faircloth asked the Board for an estimated budget number for the project. He noted Reserves – Lakes is \$52,917 this year.

On MOTION by Mr. Martino seconded by Mr. Greeley with Mr. Martino, and Mr. Greeley voting AYE and Mr. Bally voting NAY, repair of areas identified by Bank Engineering’s last report for Lake Bank Erosion issues in an amount not to exceed \$52,917 was approved.

- Mr. Marshall recommended they end the inlet within the CDD easement right-of-way without installing pipes on homeowners' properties. He noted they may need to access their properties to pack the filling. The connection point should be in the CDD easement. The CDD will maintain and permit homeowners to connect to it in the future.
- Mr. Marshall suggested separating the pricing for the drainage work and grading. The plantings should be coordinated simultaneously, and need to be built into the pricing. Further discussion ensued regarding the plantings, and Mr. Faircloth suggested Mr. Marshall determine the type of connections to be made and plantings to be installed.

SEVENTH ORDER OF BUSINESS

Engineer’s Report

A. FY 2024 Erosion Restoration Recommendations

- This item was addressed earlier.
- Mr. Faircloth commented on a notice of a partial compliance letter received from SFWMD addressed to the Club. Mr. Marshall stated the notice is clear and they need to clarify the entity that owns the golf course and the lakes. The CDD owns the drainage system. Mr. Marshall will respond.

EIGHTH ORDER OF BUSINESS

District Manager’s Report

A. Approval of the Minutes of the November 14, 2023 Meeting

B. Acceptance of the October 2023 Financial Report

- The minutes were approved, and financials accepted at the December 12, 2023 meeting.

NINTH ORDER OF BUSINESS

Supervisors’ Requests

- A question was asked regarding the flow meters. Mr. Legan stated the flow meters are non-functional on two of the recharge wells. The parts are on order.

TENTH ORDER OF BUSINESS

Audience Comments

- None.

ELEVENTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Mr. Bally seconded by Mr. Martino, with all in favor, the meeting was adjourned at 4:28 p.m. 3-0

Chairperson

8B

CEDAR HAMMOCK
Community Development District

Financial Report

December 31, 2023

Prepared by:



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CEDAR HAMMOCK
Community Development District

Financial Statements

(Unaudited)

December 31, 2023

Balance Sheet
December 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 471,213
Investments:	
Money Market Account	806,796
Deposits	1,359
TOTAL ASSETS	\$ 1,279,368
<u>LIABILITIES</u>	
Accounts Payable	\$ 14,471
TOTAL LIABILITIES	14,471
<u>FUND BALANCES</u>	
Nonspendable:	
Deposits	1,359
Assigned to:	
Operating Reserves	56,511
Reserves - Bridges	29,950
Reserves - Bulkheads	29,950
Reserves - Irrigation System	153,860
Reserves - Lakes	32,700
Reserves - Roadways	185,000
Unassigned:	775,567
TOTAL FUND BALANCES	\$ 1,264,897
TOTAL LIABILITIES & FUND BALANCES	\$ 1,279,368

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

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<u>REVENUES</u>					
Interest - Investments	\$ 24,577	\$ 6,144	\$ 14,691	\$ 8,547	59.78%
Special Assmnts- Tax Collector	446,845	312,792	381,142	68,350	85.30%
Special Assmnts- Discounts	(17,874)	(12,512)	(15,171)	(2,659)	84.88%
Other Miscellaneous Revenues	-	-	4,590	4,590	0.00%
TOTAL REVENUES	453,548	306,424	385,252	78,828	84.94%
<u>EXPENDITURES</u>					
<u>Administration</u>					
ProfServ-Engineering	5,000	1,250	2,515	(1,265)	50.30%
ProfServ-Legal Services	2,500	625	175	450	7.00%
ProfServ-Mgmt Consulting	44,521	11,130	11,130	-	25.00%
ProfServ-Property Appraiser	8,103	2,026	1,575	451	19.44%
ProfServ-Special Assessment	3,411	3,411	3,311	100	97.07%
ProfServ-Web Site Maintenance	761	190	796	(606)	104.60%
Auditing Services	5,000	-	-	-	0.00%
Postage and Freight	900	225	123	102	13.67%
Insurance - General Liability	8,029	8,029	8,303	(274)	103.41%
Printing and Binding	600	150	89	61	14.83%
Legal Advertising	2,575	644	301	343	11.69%
Misc-Bank Charges	100	25	-	25	0.00%
Misc-Assessment Collection Cost	8,937	7,596	7,319	277	81.90%
Office Supplies	100	25	-	25	0.00%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	90,712	35,501	35,812	(311)	39.48%
<u>Field</u>					
ProfServ-Field Management	1,785	446	446	-	24.99%
Management Services	2,500	625	-	625	0.00%
Contracts-Water Mgmt Services	7,200	1,800	1,800	-	25.00%
Utility - Cameras	1,000	250	-	250	0.00%
Electricity - Wells	5,000	1,250	2,216	(966)	44.32%
Electricity - Aerator	4,000	1,000	792	208	19.80%
R&M-Lake	3,000	750	-	750	0.00%
R&M-Plant Replacement	500	125	-	125	0.00%
R&M-Roads	20,000	5,000	8,380	(3,380)	41.90%
R&M Bulkheads	5,000	1,250	-	1,250	0.00%
R&M - Bridges & Cart Paths	5,000	1,250	-	1,250	0.00%
Misc-Contingency	38,745	9,687	5,670	4,017	14.63%
Capital Outlay	40,000	10,000	21,950	(11,950)	54.88%
Reserves - Irrigation System	153,272	38,318	-	38,318	0.00%

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

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
Reserve - Lakes	52,917	13,229	-	13,229	0.00%
Reserve - Roadways	22,917	5,729	49,930	(44,201)	217.87%
Total Field	362,836	90,709	91,184	(475)	25.13%
TOTAL EXPENDITURES	453,548	126,210	126,996	(786)	28.00%
Excess (deficiency) of revenues					
Over (under) expenditures	-	180,214	258,256	78,042	0.00%
Net change in fund balance	\$ -	\$ 180,214	\$ 258,256	\$ 78,042	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)	1,006,641	1,006,641	1,006,641		
FUND BALANCE, ENDING	\$ 1,006,641	\$ 1,186,855	\$ 1,264,897		

CEDAR HAMMOCK
Community Development District

Supporting Schedules

December 31, 2023

**Non-Ad Valorem Special Assessments
(Collier County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2024**

Date Received	Net Amount Received	(Discount) Amount	Commission Amount	Amount Received	HIDE	
					ALLOCATION Net Amount Assessments	ALLOCATION General Fund Assessments
Assessments Levied For FY 2024				\$ 446,849		\$ 446,849
Allocation %				100%		100%
10/30/23	\$ 2,917	\$ 168	\$ 60	\$ 3,144	\$ 2,917	\$ 3,144
11/06/23	\$ 5,262	\$ 224	\$ 107	\$ 5,593	\$ 5,262	\$ 5,593
11/16/23	\$ 43,671	\$ 1,857	\$ 891	\$ 46,419	\$ 43,671	\$ 46,419
11/20/23	\$ 68,400	\$ 2,908	\$ 1,396	\$ 72,704	\$ 68,400	\$ 72,704
11/24/23	\$ 42,092	\$ 1,790	\$ 859	\$ 44,741	\$ 42,092	\$ 44,741
12/06/23	\$ 155,215	\$ 6,599	\$ 3,168	\$ 164,982	\$ 155,215	\$ 164,982
12/12/23	\$ 33,607	\$ 1,378	\$ 686	\$ 35,671	\$ 33,607	\$ 35,671
12/22/23	\$ 7,489	\$ 248	\$ 153	\$ 7,890	\$ 7,489	\$ 7,890
TOTAL	\$ 358,652	\$ 15,171	\$ 7,319	\$ 381,142	\$ 358,652	\$ 381,142
% COLLECTED				85.30%		85.30%
TOTAL OUTSTANDING				\$ 65,707		\$ 65,707

Cash and Investment Report
December 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	5.38%	471,213
Money Market Account	BankUnited	Public Funds MMA	n/a	5.15%	806,796
				Total	\$ 1,278,009

Cedar Hammock CDD

Bank Reconciliation

Bank Account No. 2555 Valley National Bank GF
 Statement No. 12-23
 Statement Date 12/31/2023

G/L Balance (LCY)	471,212.85	Statement Balance	471,812.85
G/L Balance	471,212.85	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	471,812.85
Subtotal	471,212.85	Outstanding Checks	600.00
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	471,212.85	Ending Balance	471,212.85
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
11/28/2023	Payment	2731	RMA GEOLOGIC CONSULTANTS, INC	600.00	0.00	600.00
Total Outstanding Checks.....				600.00		600.00

CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

**Payment Register by Fund
For the Period from 11/01/23 to 12/31/23
(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 # 0016								
001	11/16/23	CEDAR HAMMOCK CDD	110723 - 8983	TRANSFERFROM MM TO CHECKING	TRANSFER FROM BU MM TO VALLEY CHECKING	131000	\$40,000.00	
							Check Total	<u>\$40,000.00</u>
CHECK # 0017								
001	11/28/23	CEDAR HAMMOCK CDD	112023 - 8983	TRANSFER FROM CK TO MM ACCT	TRANSFER FROM BU MM TO VALLEY CHECKING	131000	\$47,562.00	
							Check Total	<u>\$47,562.00</u>
CHECK # 2723								
001	11/01/23	BANKS ENGINEERING INC	1263CDD-119	ENGINEERING SERVICE 9/2023	ENGINEERING SERVICE THROUGH 9/2023	531013-51501	\$770.00	
							Check Total	<u>\$770.00</u>
CHECK # 2724								
001	11/16/23	CEDAR HAMMOCK GOLF &	0041	10/16/2023 Demo damaged stucco, secure framing and	Misc-Contingency	549900-53901	\$3,840.00	
001	11/16/23	CEDAR HAMMOCK GOLF &	0040	9/7/23 SHRUB REMOVAL TO ACCESS TRANSFORMER ON SAWG	9/7/2023 SHRUB REMOVAL TO ACCESS TRANSFORMER ON SA	549900-53901	\$1,500.00	
							Check Total	<u>\$5,340.00</u>
CHECK # 2725								
001	11/16/23	DESK SPINCO, INC	0005930569	NOTICE OF MEETING CEDA 9/11/2023	Legal Advertising	548002-51301	\$301.00	
							Check Total	<u>\$301.00</u>
CHECK # 2726								
001	11/16/23	M.R.I UNDERWATER SPECIALISTS INC 95		REPLACE GRATE TOP WITH MAHOLE RING AND COVER AT ST	Capital Outlay	564043-53901	\$8,380.00	
							Check Total	<u>\$8,380.00</u>
CHECK # 2727								
001	11/21/23	M.R.I UNDERWATER SPECIALISTS INC 4139		CLEAN AND REMOVE SAND & DEBRIS AS PER OUR INSPECTI	Misc-Contingency	549900-53901	\$18,350.00	
							Check Total	<u>\$18,350.00</u>
CHECK # 2728								
001	11/21/23	RMA GEOLOGIC CONSULTANTS, INC	23-526-5	OCT 2023 SVCS DATA COLLECTION AND REPORTING	Contracts-Water Mgmt Services	534047-53901	\$600.00	
							Check Total	<u>\$600.00</u>
CHECK # 2729								
001	11/21/23	TIMO BROTHERS INC	80058	50% OF SIGNED PROPOSAL DATED 7/6/23	Reserve - Roadways	568138-53901	\$49,929.87	
							Check Total	<u>\$49,929.87</u>
CHECK # 2730								
001	11/28/23	INFRAMARK, LLC	103607	10/2023 MANAGEMENT SERVICE	10/2023 ADMIN FEE	531027-51301	\$3,710.08	
001	11/28/23	INFRAMARK, LLC	103607	10/2023 MANAGEMENT SERVICE	10/2023 FIELD OP	531016-53901	\$148.75	
001	11/28/23	INFRAMARK, LLC	103607	10/2023 MANAGEMENT SERVICE	10/2023 WEB ADMIN	531094-51301	\$63.42	
							Check Total	<u>\$3,922.25</u>
CHECK # 2731								
001	11/28/23	RMA GEOLOGIC CONSULTANTS, INC	23-526-6	NOV 2023DATA COLLECTIONS AND REPORTING SVCS	Contracts-Water Mgmt Services	534047-53901	\$600.00	
							Check Total	<u>\$600.00</u>
CHECK # 2732								
001	12/15/23	INFRAMARK, LLC	104803	11/2023 MANAGEMENT SERVICES	ProfServ-Mgmt Consulting	531027-51301	\$3,710.08	
001	12/15/23	INFRAMARK, LLC	104803	11/2023 MANAGEMENT SERVICES	11/2023 FIELD OPS SERVICES	531016-53901	\$148.75	
001	12/15/23	INFRAMARK, LLC	104803	11/2023 MANAGEMENT SERVICES	11/2023 WEB ADMIN	531094-51301	\$63.42	
							Check Total	<u>\$3,922.25</u>
CHECK # DD0309								
001	11/22/23	FPL - ACH	11022023-14237 ACH	ACCT# 14237-25561 SERVICE FOR 10/3-11/2/23	ACCT# 14237-25561 9/5-10/3/2023	543051-53901	\$74.86	
							Check Total	<u>\$74.86</u>
CHECK # DD0310								
001	11/22/23	FPL - ACH	11022023-92574 ACH	ACCT# 56324-92574 10/3-11/2/23	ACCT# 56324-92574 9/5-10/3/2023	543051-53901	\$45.30	
							Check Total	<u>\$45.30</u>

CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

**Payment Register by Fund
For the Period from 11/01/23 to 12/31/23
(Sorted by Check / ACH No.)**

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
CHECK # DD0311								
001	11/22/23	FPL - ACH	11022023-27409 ACH	ACCT# 87833-27409 10/3-11/2/23	ACCT# 87833-27409 9/5-10/3-23	543050-53901	\$239.81	
							Check Total	<u>\$239.81</u>
CHECK # DD0312								
001	11/22/23	FPL - ACH	11022023-82379 ACH	ACCT# 75595-82379 10/3-11/2/23	ACCT# 75595-82379 9/5-10/3/2023	543051-53901	\$74.46	
							Check Total	<u>\$74.46</u>
CHECK # DD0313								
001	11/22/23	FPL - ACH	11022023-94271 ACH	ACT# 91615-94271 10/3-11/2/23	ACCT# 91615-94271 9/5-10/3/23	543051-53901	\$74.09	
							Check Total	<u>\$74.09</u>
CHECK # DD0314								
001	11/22/23	FPL - ACH	11022023-52583 ACH	ACCT# 24773-52583 10/3-11/2/23	ACCT# 24773-52583 9/5-10/03/2023	543050-53901	\$373.99	
							Check Total	<u>\$373.99</u>
CHECK # DD0315								
001	12/22/23	FPL - ACH	12022023-92574 ACH	ACCT# 56324-92574 11/2-12/2/2023	Electricity - Aerator	543051-53901	\$45.03	
							Check Total	<u>\$45.03</u>
CHECK # DD0316								
001	12/22/23	FPL - ACH	12022023-94271 ACH	ACCT# 91615-94271 11/2-12/2/2023	Electricity - Aerator	543051-53901	\$72.14	
							Check Total	<u>\$72.14</u>
CHECK # DD0317								
001	12/22/23	FPL - ACH	12022023-27409 ACH	ACCT# 87833-27409 11/2-12/2/2023	Electricity - Wells	543050-53901	\$239.93	
							Check Total	<u>\$239.93</u>
CHECK # DD0318								
001	12/22/23	FPL - ACH	12022023-25561 ACH	ACCT# 14237-25561 11/2-12/2/2023	Electricity - Aerator	543051-53901	\$74.86	
							Check Total	<u>\$74.86</u>
CHECK # DD0319								
001	12/22/23	FPL - ACH	12022023-82379 ACH	ACCT# 75595-82379 11/2-12/2/2023	Electricity - Aerator	543051-53901	\$74.09	
							Check Total	<u>\$74.09</u>
CHECK # DD0320								
001	12/22/23	FPL - ACH	12022023-52583 ACH	ACCT# 24773-52583 11/2-12/2/2023	Electricity - Wells	543050-53901	\$982.41	
							Check Total	<u>\$982.41</u>
							Fund Total	<u>\$182,048.34</u>

Total Checks Paid	\$182,048.34
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8C



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

November 10, 2023

Cedar Hammock Community Development District
Inframark Infrastructure Management Services
210 N University Drive, Suite 703
Coral Springs, FL 33071

The Objective and Scope of the Audit of the Financial Statements

You have requested that Berger, Toombs, Elam, Gaines and Frank (“we”) audit the financial statements of Cedar Hammock Community Development District, (the “District”), which comprise governmental activities and each major fund as of and for the year ended September 30, 2023, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2023.

The objectives of our audit 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 auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, 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. 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.

The Responsibilities of the Auditor

We will conduct our audit in accordance with (GAAS). Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Fort Pierce / Stuart

Cedar Hammock Community Development District
November 10, 2023
Page 2

- 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, 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 the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants and Generally Accepted Governmental Auditing Standards.

Cedar Hammock Community Development District
November 10, 2023
Page 3

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
2. For the design, implementation and maintenance of internal control relevant to the preparations of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed to allowed for the completion of the audit in accordance with the proposed timeline;

Cedar Hammock Community Development District
November 10, 2023
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- c. Additional information that we may request from management for the purpose of the audit; and
- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this engagement letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Reporting

We will issue a written report upon completion of our audit of Cedar Hammock Community Development District's financial statements. Our report will be addressed to the Board of Cedar Hammock Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the of Cedar Hammock Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with an Inframark Accountant. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report, which must be completed and filed with the Auditor General within nine (9) months after the end of the fiscal year. If the information is timely provided, the District shall receive a draft by May 15, 2024, and if the draft is timely reviewed by Management, the District shall receive the final audit by June 15, 2024.

Other Relevant Information

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.



Cedar Hammock Community Development District
November 10, 2023
Page 5

Either party may unilaterally terminate this agreement, with or without cause, upon sixty (60) days written notice subject to the condition that the District will pay all invoices for services rendered prior to the date of termination.

Fees, Costs and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2023 will not exceed \$5,000, unless the scope of the engagement is changed, the assistance which of Cedar Hammock Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment.

In the event we are requested or authorized by of Cedar Hammock Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for of Cedar Hammock Community Development District, of Cedar Hammock Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency.

Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.

Cedar Hammock Community Development District
November 10, 2023
Page 6

Information Security – Miscellaneous Terms

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Cedar Hammock Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. of Cedar Hammock Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Cedar Hammock Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this engagement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Because Berger, Toombs, Elam, Gaines & Frank will rely on of Cedar Hammock Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, of Cedar Hammock Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of Cedar Hammock Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and of Cedar Hammock Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.



Cedar Hammock Community Development District
November 10, 2023
Page 7

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

*Berger Toombs Elam
Gaines + Frank*

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

Confirmed on behalf of the addressee:

6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Partners of
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.

Bodine Perry

Bodine Perry

(BERGER_REPORT22)

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND CEDAR HAMMOCK COMMUNITY
DEVELOPMENT DISTRICT
(DATED NOVEMBER 10, 2023)**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure 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 contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor 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.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES
210 NORTH UNIVERSITY DRIVE, SUITE 702
CORAL SPRINGS, FL 33071
TELEPHONE: 954-603-0033
EMAIL: _____**

E-VERIFY REQUIREMENTS. Auditor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, beginning January 1, 2021, to the extent required by Florida Statute, Auditor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Auditor has knowingly violated Section 448.091, Florida Statutes.

If the Auditor anticipates entering into agreements with a subcontractor for the Work, Auditor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Auditor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request.

In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Auditor has otherwise complied with its obligations hereunder, the District shall promptly notify the Auditor. The Auditor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Auditor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated s. 448.09(1), Florida Statutes, shall promptly terminate its agreement with such person or entity.

By entering into this Agreement, the Auditor represents that no public employer has terminated a contract with the Auditor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

Auditor: J.W. Gaines

District: Cedar Hammock CDD

By: _____


Title: Director

By: _____
Title: _____

Date: November 10, 2023

Date: _____

8D

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
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%