



Cedar Hammock Community Development District

March 10, 2026

Agenda Package

TEAMS MEETING INFORMATION

MEETING ID: 288 519 612 611 71 PASSCODE: 5Gh6jh34
[JOIN THE MEETING NOW](#)

CALL-IN #

CALL-IN #: 646-838-1601 ID: 695 883 482#

11555 HERON BAY SUITE 201
CORAL SPRINGS, FLORIDA 33076

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

Board of Supervisors

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

Jennifer Goldyn, Regional Director
Dan Cox, District Counsel
Jamie Rivera, District Engineer
Christian Haller, District Accountant
Janice Swade, Admin. Assistant

**Meeting Agenda
Cedar Hammock Clubhouse
8660 Cedar Hammock Boulevard, Naples, Florida 34112
Tuesday, March 10, 2026 – 2:00 p.m.**

- 1. Roll Call**
- 2. Motion to Approve Agenda**
- 3. Public Comments on Agenda Items**
- 4. Special Business Item**
 - A. Consideration of Resolution 2026-03, Designating Officers.....Page 3
- 5. Staff Reports**
 - A. District Accountant
 - B. District Engineer
 - C. District Counsel
 - D. District Manager
 - i. Follow-Up Items
- 5. Business Items**
 - A. Irrigation Discussion
 - B. Club Updates
 - C. Discussion of Guard House Incident
- 6. Business Administration**
 - A. Approval of the Minutes of the January 13, 2026 and February 10, 2026 Meetings.. Page 4
 - B. Acceptance of the Financial Report as of January 2026.....Page 11
 - C. Ratification of Fiscal Year 2025 Audit Engagement Letter.....Page 22
 - D. Consideration of Resolution 2026-04, Designating Banking Signatories.....Page 36
 - E. Consideration of Resolution 2026-05, for the General Election.....Page 37
 - F. Distribution of the Proposed Budget for Fiscal Year 2027, and Consideration of Resolution 2026-06, Approving the Budget and Setting the Public Hearing.....Page 40
- 7. Supervisors' Requests**
- 8. Audience Comments**
- 9. Adjournment**

The next meeting is scheduled to be held Tuesday, April 14, 2026 at 2:00 p.m.

District Office:

Inframark, Infrastructure Management Services
11555 Heron Bay Boulevard, Suite 201
Coral Springs, FL 33076

Meeting Location:

Cedar Hammock Clubhouse
8660 Cedar Hammock Boulevard
Naples, Florida 34112

RESOLUTION 2026-03

**A RESOLUTION OF THE CEDAR HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT DESIGNATING
OFFICERS OF THE DISTRICT**

WHEREAS, the Board of Supervisors of the Cedar Hammock Heritage Community Development District at a regular business meeting, held on March 10, 2026, desires to designate 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:**

The following persons were designated to the offices shown, to wit:

- _____ Chairperson
- _____ Vice Chairperson
- Brian Lamb Secretary
- Stephen Bloom Treasurer
- Angel Montagna Assistant Treasurer
- Lisania Brito Assistant Secretary
- _____ Assistant Secretary
- _____ Assistant Secretary
- _____ Assistant Secretary
- _____ Assistant Secretary

PASSED AND ADOPTED THIS, 10TH DAY OF MARCH, 2026.

Chairperson/Vice Chairperson

Secretary/Assistant Secretary

**Cedar Hammock CDD
January 13, 2026 Meeting**

39 **B. District Engineer**

40 **i. Engineering RFQ Discussion**

41 Discussion ensued regarding RFQ for Engineering Services. Currently there is no Engineer on
42 record. The Board directed Mr. Elias to send out the RFQ for Engineering Services.

43 On MOTION by Mr. Greeley, seconded by Mr. Eliasek, with all in favor,
44 the motion to send out RFQ for Engineering Services carried. (3-0)

45
46 **C. District Counsel**

47 Mr. Cox provided the Board with an update on the Stormwater Guidelines.

48
49 **D. District Manager**

50 Mr. Elias announced that the next meeting was scheduled for February 10, 2026, at 2:00 p.m.

51
52 **i. Consideration of Resolution 2026-02; Designating New Treasurer**

53 On MOTION by Mr. Eliasek, seconded by Mr. Greeley, with all in favor,
54 the motion to adopt Resolution 2026-02; Designating New Treasure carried.
55 (3-0)

56
57 **ii. Follow-up Items**

58 There being none, the next order of business followed.

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60 **FIFTH ORDER OF BUSINESS**

Business Items

61 **A. Club Updates**

62 Mr. Legan presented an update on the Pumphouse, and the amount of water pressure is being
63 utilized to supply water to all areas of the community. The pump is currently running at 120 PSI
64 when they should be running at 70 PSI for the community. Mr. Legan presented options for Board
65 consideration.

66 The Board requested more information and additional proposals for consideration.

67 Mr. Elias presented to the Board an update on the stormwater Guidelines from David Jackson,
68 ESQ.

69 Discussion ensued regarding the roof on the gatehouse. Mr. Legan presented two proposals to
70 the Board for consideration.

- 71 • Blackburn Roofing proposal in the amount of \$21,600.00
- 72 • Crowler Roofing proposal in the amount of \$30,000.00

**Cedar Hammock CDD
January 13, 2026 Meeting**

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On MOTION by Mr. Bally, seconded by Mr. Eliasek, with all in favor, the motion to approve Blackburn Roofing proposal in the amount of \$21,600.00 carried. (3-0)

SIXTH ORDER OF BUSINESS Administration

A. Approval of Meeting Minutes of December 9, 2025
December 9, 2025, meeting minutes will be provided at the next meeting.

B. Acceptance of the Financial Report as of November 2025

On MOTION by Mr. Greeley, seconded by Mr. Bally, with all in favor, the motion to approve the November 2025 financial report carried. (3-0)

C. Resolution of 2018-02 Ratification Items
There being none, the next order of business followed.

SEVENTH ORDER OF BUSINESS Supervisors' Requests

There being no Supervisors' requests, the next order of business followed.

EIGHTH ORDER OF BUSINESS Audience Comments

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

NINTH ORDER OF BUSINESS Adjournment

There being no further business,

On MOTION by Mr. Eliasek, seconded by Mr. Greeley, with all in favor, the meeting was adjourned at 3:23 p.m. (3-0)

Quentin Greeley
Chairperson

**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, February 10, 2026 at 2:00 p.m. at the Cedar Hammock Clubhouse, located at 8660 Cedar Hammock Boulevard, Naples, Florida 34112.

Present and constituting a quorum were:

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

Also present either in person or via electronic communications were:

Wesley Elias	District Management, Inframark
Christian Haller	District Accountant, Inframark
David Jackson	District Counsel
Todd Legan	Cedar Hammock Golf & Country Club
Mike	Cedar Hammock Golf & Country Club
Jamie Rivera	Quattrone & Associates, Inc.
Frank Savage	Barraco and Associates, Inc.
Wes Cain	Barraco and Associates, Inc.
Audience Members	

This is not a certified or verbatim transcript but rather represents the context and summary of the meeting. The full meeting is available in audio format upon request. Contact the District Office for any related costs for an audio copy.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Elias called the meeting to order, and called the roll. A quorum was established.

SECOND ORDER OF BUSINESS

Approval of Agenda

There being no amendments,

<p>On MOTION by Mr. Greeley, seconded by Mr. Passalacqua, with all in favor, the Agenda for the Meeting was approved, as presented. (4-0)</p>

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THIRD ORDER OF BUSINESS **Public Comments on Agenda Items**

Carol brought the guard house incident to the Board’s attention, which is currently on the agenda for discussion.

FIFTH ORDER OF BUSINESS **Business Items**

D. Discussion of Guard House Incident

Discussion ensued.

On MOTION by Mr. Greeley, seconded by Mr. Eliasek, with all in favor, the Golf Maintenance Team was authorized to make the necessary repairs to the guard house, as a result of the recent incident. (4-0)

FOURTH ORDER OF BUSINESS **Staff Reports**

A. District Accountant

Mr. Haller provided an update on assessments collected as of December 31, 2025, of which 83% were collected.

B. District Engineer

i. Consideration of RFQs for Engineering Services

a. Barraco and Associates, Inc.

Barraco and Associates (represented by Mr. Frank Savage and Mr. Wes Cain) presented to the Board their scope of work for engineering services.

b. Quattrone & Associates, Inc.

Quattrone & Associates (represented by Ms. Jamie Rivera) presented to the Board her scope of work for engineering services.

C. District Counsel

Mr. Jackson provided an update that he will have a call with the attorney for the Master Associations, and attend a meeting on February 23, 2026, to speak with various Associations to address any questions they may have.

D. District Manager

i. Follow-Up Items

There being no report, the next order of business followed.

FIFTH ORDER OF BUSINESS **Business Items (Continued)**

A. Irrigation Discussion

A brief Discussion was held. Four Breaks were reported in the months of November through December, with an additional four breaks from January through February 10, 2026.

- 81 **B. Club Updates**
- 82 The pavers and bridge will be pressure washed.
- 83 Bridge sealant will be done during the first closure.
- 84 The electrical panel is being repaired.
- 85 2028 bulkhead discussion was held.

- 86 **C. Discussion of Preliminary Fiscal Year 2027 Budget**
- 87 This item was tabled to the next meeting for Board review. Mr. Eliasek inquired on as to
- 88 thew reason there was a slight increase. Mr. Inguanzo stated he will investigate.

- 89 **D. Discussion of Guard House Incident (Continued)**
- 90 This item was addressed earlier in the meeting.

- 91 **E. Rating Process for Engineers**
- 92 The Board reviewed the proposals and held a discussion on presentations held by both
- 93 engineering firms. Scoring was as follows:

94 Barraco and Associates, Inc.: (312); Quattrone & Associates, Inc.: (388)

95
96 On MOTION by Mr. Eliasek, seconded by Mr. Passalacqua, with all
97 in favor, selection of Quattrone & Associates, Inc. for District
98 engineering services, was approved. (4-0)

- 100 **F. Report on Erosion Control Project Wax Myrtle Pond**
- 101 An update was provided to the Board regarding the project, which is now completed.

- 102 **G. Terms of Supervisors**
- 103 Mr. Elias informed the Board of Seats expiring in November 2028, as follows:

- 104 Seat 1: Mr. John Martino
- 105 Seat 2: Mr. Don Eliasek
- 106 Seat 3: Mr. Domiano Passalacqua

107
108 **SIXTH ORDER OF BUSINESS** **Business Administration**

- 109 **A. Approval of the Minutes of the December 9, 2025 and January 13, 2026**
- 110 **Meetings**

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112 On MOTION by Mr. Eliasek, seconded by Mr. Greeley, with all in
113 favor, the Minutes of the December 9, 2025 Meeting were approved.
114 (4-0)

115
116 The January 13, 2026 Minutes need to be revised and presented back to the Board at the
117 next meeting.

118 **B. Acceptance of the Financial Report as of December 2025**
119 A brief discussion ensued.

120 **C. Resolution 2018-02 Ratification Items**
121 The Board directed staff to remove this item from the agenda.

122
123 **SEVENTH ORDER OF BUSINESS Supervisors' Requests**
124 There being no requests from Supervisors, the next order of business followed.

125
126 **EIGHTH ORDER OF BUSINESS Audience Comments**
127 Mr. Nick Sisto, President of the Verandah HOA, brought to the Board's attention landscape
128 erosion on the lake behind the building.

129 He also asked whether the Board would consider a crosswalk with a flashing red light and
130 entrance lights.

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132 **NINTH ORDER OF BUSINESS Adjournment**
133 There being no further business,

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135 On MOTION by Mr. Bally, seconded by Mr. Greeley, with all in
136 favor, the meeting was adjourned at 3:56 p.m. (4-0)

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Chairperson/Vice Chairperson



*Cedar Hammock
Community
Development
District*

Financial Report

January 31, 2026

CLEAR PARTNERSHIPS



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CEDAR HAMMOCK
Community Development District

Financial Statements

(Unaudited)

January 31, 2026

Balance Sheet
January 31, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 1,402,398
Investments:	
Money Market Account	458,742
Deposits	1,359
TOTAL ASSETS	\$ 1,862,499
<u>LIABILITIES</u>	
Accounts Payable	\$ 15,047
Accrued Expenses	959
TOTAL LIABILITIES	16,006
<u>FUND BALANCES</u>	
Nonspendable:	
Deposits	1,359
Assigned to:	
Operating Reserves	63,010
Reserves - Bridges	29,950
Reserves - Bulkheads	55,950
Reserves - Irrigation System	459,404
Reserves - Lakes	127,456
Reserves - Roadways	143,284
Unassigned:	966,080
TOTAL FUND BALANCES	\$ 1,846,493
TOTAL LIABILITIES & FUND BALANCES	\$ 1,862,499

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES				
Interest - Investments	\$ 20,000	\$ 6,667	\$ 20,875	\$ 14,208
Interest - Tax Collector	-	-	216	216
Special Assmnts- Tax Collector	526,632	526,632	463,394	(63,238)
Special Assmnts- Discounts	(21,065)	(21,065)	(18,290)	2,775
TOTAL REVENUES	525,567	512,234	466,195	(46,039)

EXPENDITURES

Administration

ProfServ-Engineering	5,000	1,667	-	1,667
ProfServ-Legal Services	2,500	833	788	45
ProfServ-Mgmt Consulting	47,232	15,744	15,744	-
ProfServ-Property Appraiser	6,103	4,392	4,392	-
ProfServ-Special Assessment	3,618	3,618	-	3,618
ProfServ-Web Site Maintenance	808	269	269	-
Auditing Services	5,000	-	-	-
Postage and Freight	927	309	47	262
Insurance - General Liability	8,452	8,452	9,032	(580)
Printing and Binding	618	206	25	181
Legal Advertising	2,575	858	3,325	(2,467)
Misc-Bank Charges	100	100	-	100
Misc-Assessment Collection Cost	10,533	10,533	6,264	4,269
Misc-Web Hosting	2,000	667	388	279
Office Supplies	100	33	-	33
Annual District Filing Fee	175	175	175	-
Total Administration	95,741	47,856	40,449	7,407

Field

ProfServ-Field Management	1,894	631	631	-
Management Services	2,575	858	-	858
Contracts-Water Mgmt Services	7,200	2,400	2,500	(100)
Utility - Cameras	1,000	333	-	333
Electricity - Wells	5,000	1,667	1,584	83
Electricity - Aerator	4,000	1,333	1,899	(566)
R&M-Lake	3,000	3,000	10,350	(7,350)
R&M-Plant Replacement	500	-	-	-
R&M-Roads	20,000	-	3,525	(3,525)
R&M Bulkheads	5,000	1,667	-	1,667
R&M - Bridges & Cart Paths	5,000	-	-	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Misc-Contingency	38,743	12,914	13,796	(882)
Capital Outlay	31,809	31,809	-	31,809
Reserve - Bulkheads	26,000	-	-	-
Reserves - Irrigation System	152,271	-	-	-
Reserve - Lakes	77,917	46,262	-	46,262
Reserve - Roadways	47,917	-	-	-
Total Field	<u>429,826</u>	<u>102,874</u>	<u>34,285</u>	<u>68,589</u>
TOTAL EXPENDITURES	525,567	150,730	74,734	75,996
Excess (deficiency) of revenues Over (under) expenditures	-	361,504	391,461	29,957
Net change in fund balance	\$ -	\$ 361,504	\$ 391,461	\$ 29,957
FUND BALANCE, BEGINNING (OCT 1, 2025)	1,455,032	1,455,032	1,455,032	
FUND BALANCE, ENDING	<u>\$ 1,455,032</u>	<u>\$ 1,816,536</u>	<u>\$ 1,846,493</u>	

CEDAR HAMMOCK
Community Development District

Supporting Schedules

January 31, 2026

**Non-Ad Valorem Special Assessments
(Collier County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2026**

					ALLOCATION	
Date Received	Net Amount Received	(Discount) Amount	Commission Amount	Amount Received	General Fund Assessments	
Assessments Levied For FY 2026				\$ 526,632	\$	526,632
Allocation %				100%		100%
11/03/25	\$ 2,945	\$ 167	\$ 60	\$ 3,172	\$	3,172
11/06/25	\$ 1,240	\$ 53	\$ 25	\$ 1,318	\$	1,318
11/13/25	\$ 57,049	\$ 2,425	\$ 1,164	\$ 60,638	\$	60,638
11/21/25	\$ 105,416	\$ 4,482	\$ 2,151	\$ 112,049	\$	112,049
11/26/25	\$ 61,389	\$ 2,610	\$ 1,253	\$ 65,252	\$	65,252
12/03/25	\$ 137,661	\$ 5,852	\$ 117	\$ 143,630	\$	143,630
12/12/25	\$ 33,675	\$ 1,402	\$ 687	\$ 35,765	\$	35,765
12/19/25	\$ 12,025	\$ 427	\$ 245	\$ 12,698	\$	12,698
01/08/26	\$ 27,440	\$ 873	\$ 560	\$ 28,873	\$	28,873
TOTAL	\$ 438,840	\$ 18,290	\$ 6,264	\$ 463,394	\$	463,394
% COLLECTED				88%		88%
TOTAL OUTSTANDING				\$ 63,238	\$	63,238

Cash and Investment Report
January 31, 2026

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	3.59%	1,402,398
Money Market Account	BankUnited	Public Funds MMA	n/a	3.40%	458,742
				Total	<u><u>\$ 1,861,140</u></u>

Bank Account Statement

Cedar Hammock CDD

Bank Account No. 2555
Statement No. 01-26

Statement Date 01/31/2026

G/L Account No. 101003 Balance	1,402,398.41	Statement Balance	1,407,519.97
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
Subtotal	1,402,398.41	Subtotal	1,407,519.97
Negative Adjustments	0.00	Outstanding Checks	-5,121.56
Ending G/L Balance	1,402,398.41	Ending Balance	1,402,398.41

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Outstanding Checks							
01/26/2026	Payment	2785	CEDAR HAMMOCK GOLF &	Payment of Invoice 003322			-3,850.00
01/26/2026	Payment	2787	FPL - ACH	Payment of Invoice 003315			-21.56
01/26/2026	Payment	2788	RMA GEOLOGIC CONSULTANTS, INC	Payment of Invoice 003321			-625.00
01/26/2026	Payment	2789	RMA GEOLOGIC CONSULTANTS, INC	Payment of Invoice 003323			-625.00
Total Outstanding Checks							-5,121.56
Outstanding Deposits							
Total Outstanding Deposits							

CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 1/01/2026 to 1/31/2026

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	2784	01/16/26	INFRAMARK LLC	167717	JAN 26 MGMT FEES	ProfServ-Mgmt Consulting	531027-51301	\$3,936.00
001	2784	01/16/26	INFRAMARK LLC	167717	JAN 26 MGMT FEES	ProfServ-Field Management	531016-53901	\$157.83
001	2784	01/16/26	INFRAMARK LLC	167717	JAN 26 MGMT FEES	ProfServ-Web Site Maintenance	531094-51301	\$67.33
001	2785	01/26/26	CEDAR HAMMOCK GOLF &	0052	Rear Gate Repair 12/15/25	Capital Outlay	564043-53901	\$3,850.00
001	2786	01/26/26	COPELAND SOUTHERN ENTERPRISE INC	584	Lake 13 drainage	Lake 13 Installed 4 DW ADS Drainage from 4 Gutter Down Spouts	546042-53901	\$10,350.00
001	2787	01/26/26	FPL - ACH	112425 ACH	SVC PRD 10/23-11/03/25	Electricity - Wells	543050-53901	\$422.54
001	2787	01/26/26	FPL - ACH	112425 ACH	SVC PRD 10/23-11/03/25	Electricity - Aerator	543051-53901	\$483.29
001	2788	01/26/26	RMA GEOLOGIC CONSULTANTS, INC	23-526-32	JAN 2026 DATA COLLECTION & REPORTING	Contracts-Water Mgmt Services	534047-53901	\$625.00
001	2789	01/26/26	RMA GEOLOGIC CONSULTANTS, INC	23-526-31	DEC 25 DATA COLLECTION & REPORTING	Contracts-Water Mgmt Services	534047-53901	\$625.00
001	DD0401	01/26/26	FPL - ACH	012626ACH	01/03-02/03/26	ACCT# 87833-27409 01/03-02/03/26	543050-53901	\$431.84
001	DD0401	01/26/26	FPL - ACH	012626ACH	01/03-02/03/26	ACCT# 93607-55061 01/03-02/03/26	543051-53901	\$526.80
Fund Total								\$21,475.63

Total Checks Paid	\$21,475.63
--------------------------	--------------------



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

October 14, 2025

Cedar Hammock Community Development District
Inframark LLC
11555 Heron Bay Blvd, Suite 201
Coral Springs, FL 33076

The Objective and Scope of the Audit of the Financial Statements

You have requested that Berger, Toombs, Elam, Gaines & Frank CPAs PL (“we”) audit Cedar Hammock Community Development District’s, (the “District”), governmental activities and each major fund as of and for the year ending September 30, 2025, which collectively comprise the District’s 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, 2025, and thereafter if mutually agreed upon by Cedar Hammock Community Development district and Berger, Toombs, Elam, Gaines & Frank.

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”) and *Government Auditing Standards* issued by the Comptroller General of the United States (“GAS”) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the 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 controls.

The Responsibilities of the Auditor

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

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, based on an understanding of the entity and its environment, the applicable financial reporting framework, and the entity’s system of internal control, 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
October 14, 2025
Page 2

2. Consider the entity's system of internal control 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;
3. 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; and
4. 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 controls, 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 and GAS. Because the determination of waste or abuse is subjective, GAS does not require auditors to perform specific procedures to detect waste or abuse in financial statement audits.

We will also communicate to the Board (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants ("AICPA") and GAS.

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;

Cedar Hammock Community Development District
October 14, 2025
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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.

Management is responsible for the required supplementary information ("RSI") which accounting principles generally accepted in the United States of America ("U.S. GAAP") require to be presented to supplement the basic financial statements.

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

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

1. For the preparation and fair presentation of the financial statements in accordance with U.S. GAAP;
2. To evaluate subsequent events through the date the financial statements are issued. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation and maintenance of internal control relevant to the preparation of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
4. For report distribution; and
5. 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. Information relevant to the preparation and fair presentation of the financial statements, when needed, to allow for the completion of the audit in accordance with the proposed timeline;
 - c. Additional information that we may request from management for the purpose of the audit; and

Cedar Hammock Community Development District
October 14, 2025
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- 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 the District's financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the District's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgement, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

In addition to our report on the District's financial statements, we will also issue the following reports:

1. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with GAS;
2. Auditor General Management Letter, if applicable; and
3. Report on Compliance with Section 218.415, Florida Statutes, if applicable.

Cedar Hammock Community Development District
October 14, 2025
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Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the District's 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 by District personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with a designated individual, serving on behalf of management. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Non-audit Services

In connection with our audit, you have requested us to perform the following non-audit services:

1. Assistance in drafting the District's financial statements in accordance with accounting principles generally accepted in the United States of America, based on information provided by the District. While we will assist in drafting the financial statements, management retains responsibility for the financial statements, including their fair presentation, the selection and application of accounting principles, the accuracy and completeness of the underlying financial information, and for reviewing, approving, and accepting the financial statements prior to their issuance. Management is also responsible for establishing and maintaining effective internal controls relevant to the financial reporting process.

GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments, and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the District, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. The District has agreed to designate an individual, serving on behalf of management, who possesses suitable skill, knowledge, and experience, and who understands the non-audit services to be performed and described above sufficiently to oversee them. Accordingly, the management of the District agrees to the following:

1. The District will designate a qualified individual, serving in a management capacity, who possesses suitable skill, knowledge, and experience to oversee the services;
2. The designated individual will assume all management responsibilities for the subject matter and scope of the non-audit service described above;

Cedar Hammock Community Development District
October 14, 2025
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3. The District will evaluate the adequacy and results of the services performed; and
4. The District accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with the District's management or those charged with governance of the objectives of the non-audit services, the services to be performed, the District's acceptance of its responsibilities, the auditor's responsibilities, and any limitations of the non-audit services. We believe this Engagement Letter documents that understanding.

Other Relevant Information

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

Fees and Costs

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. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2025 will not exceed \$4,100 unless the scope of the engagement is changed, the assistance which the 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. Our fee and the timely completion of our work are based on anticipated cooperation from District personnel, timely responses to our inquiries, timely completion and delivery of client assistance requests, timely communication of all significant accounting and financial reporting matters, and the assumption that no unexpected circumstances will be encountered during the engagement. All other provisions of this letter will survive any fee adjustment.

Use and Ownership; Access to Audit Documentation

The Audit Documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. For the purposes of this Engagement Letter, the term "Audit Documentation" shall mean the confidential and proprietary records of Berger, Toombs, Elam, Gaines, & Frank's audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by Berger, Toombs, Elam, Gaines, & Frank for the District under this Engagement Letter, or any documents belonging to the District or furnished to Berger, Toombs, Elam, Gaines, & Frank by the District.

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October 14, 2025
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Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable Berger, Toombs, Elam, Gaines, & Frank policies, and will be agreed to, accounted for and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an Access and Release Letter substantially in Berger, Toombs, Elam, Gaines, & Frank's form. Berger, Toombs, Elam, Gaines, & Frank reserves the right to decline a successor auditor's request to review our Audit Documentation.

In the event we 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 the District, the 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.

Indemnification, Limitation of Liability, and Claim Resolution

Because we will rely on the District and its management and Board of Supervisors to discharge the foregoing responsibilities, the District agrees to indemnify, hold harmless and release Berger, Toombs, Elam, Gaines & Frank, its partners, directors, and employees from all third-party claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the District's management.

The District and Berger, Toombs, Elam, Gaines & Frank agree that no claim arising out of, from, or relating to the services rendered pursuant to this engagement letter shall be filed more than two years after the date of the audit report issued by Berger, Toombs, Elam, Gaines & Frank or the date of this engagement letter if no report has been issued. To the fullest extent permitted by Florida law, our firm shall not be liable for any loss of profits, business interruption, or other consequential, incidental, or punitive damages. In all circumstances, the total liability for any claim arising from this engagement will not exceed the total amount of the fees paid by the District to Berger, Toombs, Elam, Gaines & Frank under this engagement letter. Notwithstanding the foregoing, nothing in this limitation of liability provision shall, or shall be interpreted or construed to, relieve the District of its payment obligations to Berger, Toombs, Elam, Gaines & Frank under this Engagement Letter.

Confidentiality

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of the 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. The 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 the District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

Cedar Hammock Community Development District
October 14, 2025
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Retention of Records

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this Engagement Letter, upon request, we will provide you with a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and non-financial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards or to exercise our rights under this Engagement Letter. Any such records retained by us will be destroyed in accordance with our record retention policies.

Termination

Either party hereto may terminate this Engagement Letter for any reason upon fifteen (15) days' prior written notice to the other party. In the event the District terminates this engagement, the District will pay us for all services rendered, expenses incurred, and noncancelable commitments made by us on the District's behalf through the effective date of termination.

Either party may terminate this Engagement Letter upon written notice if: (i) circumstances arise that in its judgment cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or in the case of Berger, Toombs, Elam, Gaines, & Frank, our client acceptance or retention standards; or (ii) if the other party is placed on a Sanctioned List, or if any director or executive of, or other person closely associated with such other party or its affiliate, is placed on a Sanctioned List.

Neither Berger, Toombs, Elam, Gaines & Frank nor the District shall be responsible for any delay or failure in its performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics, or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At the District's option, the District may terminate this Engagement Letter where our services are delayed more than 120 days; however, the District is not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Engagement Letter.

The parties agree that those provisions of this Engagement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, claim resolution, use and ownership, and confidentiality obligations, shall survive the termination of this Engagement Letter.

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October 14, 2025
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Miscellaneous

We may mention your name and provide a general description of the engagement in our client lists and marketing materials.

Each party hereto affirms it has not been placed on a Sanctioned List (as defined below) and will promptly notify the other party upon becoming aware that it has been placed on a Sanctioned List at any time throughout the duration of this Engagement Letter. The District shall not, and shall not permit third parties to, access or use any of the deliverables provided for hereunder, or Third-Party Products provided hereunder, in violation of any applicable sanctions laws or regulations, including, but not limited to, accessing or using the deliverables provided for hereunder or any Third-Party Products from any territory under embargo by the United States. The District shall not knowingly cause Berger, Toombs, Elam, Gaines & Frank to violate any sanctions applicable to Berger, Toombs, Elam, Gaines & Frank. As used herein "Sanctioned List" means any sanctioned person or entity lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury and the U.S. State Department.

Any term of this Engagement Letter that would be prohibited by or impair our independence under applicable law or regulation shall not apply, to the extent necessary only to avoid such prohibition or impairment.

Governing Law

This Engagement Letter, including, without limitation, its validity, interpretation, construction, and enforceability, and any dispute, litigation, suit, action, claim, or other legal proceeding arising out of, from, or relating in any way to this Engagement Letter, any provisions herein, a report issued or the services provided hereunder, will be governed and construed in accordance with the laws of the State of Florida, without regard to its conflict of law principles, and applicable U.S. federal law.

Entire Agreement

This Engagement Letter constitutes the entire agreement between Berger, Toombs, Elam, Gaines & Frank and the District, and supersedes all prior agreements, understandings, and proposals, whether oral or written, relating to the subject matter of this Engagement Letter including any separate nondisclosure agreement executed 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.

This Engagement Letter may be amended or modified only by a written instrument executed by both parties.



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October 14, 2025
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Electronic Signatures and Counterparts

This Engagement Letter may be executed in one or more counterparts, each of which will be deemed to be an original, but all of which taken together will constitute one and the same instrument. Each party agrees that any electronic signature of a party to this Engagement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid and have the same force and effect as a manual signature.

Acknowledgement and Acceptance

Each party acknowledges that it has read and agrees to all of the terms contained herein. Each party and its signatory below represent that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such party to the undertakings and obligations contained herein.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the terms of this Engagement Letter.

Sincerely,

BERGER, TOOMBS, ELAM, GAINES & FRANK
CERTIFIED PUBLIC ACCOUNTANTS PL
Melissa Marlin, CPA

Confirmed on behalf of the addressee:

Sign: _____

Title: _____

Date: _____

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 OCTOBER 14, 2025)**

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
11555 HERON BAY BLVD, SUITE 201
CORAL SPRINGS, FL 33076
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: Melissa Marlin

District: Cedar Hammock CDD

By: M. Marlin

By: _____

Title: Director

Title: _____

Date: October 14, 2025

Date: _____

RESOLUTION 2026-04

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF CEDAR HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE AUTHORIZED
SIGNATORIES FOR THE DISTRICT’S OPERATING BANK ACCOUNT(S); AND
PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, Cedar Hammock Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Collier County, Florida; and

WHEREAS, the District’s Board of Supervisors (the “Board”) has selected a depository as defined in Section 280.02, *Florida Statutes*, which meets all the requirements of Chapter 280 and has been designated by the State Treasurer as a qualified public depository; and

WHEREAS, the Board desires now to authorize signatories for the operating bank account(s).

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF THE DISTRICT:

Section 1. The Secretary, and Treasurer, are hereby designated as authorized signatories for the operating bank accounts of the District.

Section 2. This Resolution shall become effective immediately upon its adoption.

Passed and Adopted on March 10, 2026.

Attest:

**Cedar Hammock
Community Development District**

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3), *FLORIDA STATUTES*, AND REQUESTING THAT THE COLLIER COUNTY SUPERVISOR OF ELECTIONS CONDUCT THE DISTRICT'S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FORTH THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Cedar Hammock Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Collier County, Florida; and

WHEREAS, the Board of Supervisors of the District (“**Board**”) seeks to implement Section 190.006(3), *Florida Statutes*, and to instruct the Collier County Supervisor of Elections (“**Supervisor**”) to conduct the District’s elections by the qualified electors of the District at the General Election (“**General Election**”).

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

1. **GENERAL ELECTION SEATS.** Seat 1, currently held by John Martino, Seat 2, currently held by Don Eliasek and Seat 3 currently held by Domiano Passalacqua are scheduled for General Election on November 2026. The District Manager is hereby authorized to notify the Supervisor of Elections as to what seats are subject to General Election for the current election year.

2. **QUALIFICATION PROCESS.** For each General Election, all candidates shall qualify for individual Seats in accordance with Section 99.061, *Florida Statutes*, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Collier County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

3. **COMPENSATION.** Members of the Board receive \$200 per meeting for their attendance, and no Board member shall receive more than \$4,800 per year.

4. **TERM OF OFFICE.** The term of office for the individuals to be elected to the Board in the General Election is four years. The newly elected Board members shall assume office on the second Tuesday following the election.

5. **REQUEST TO SUPERVISOR OF ELECTIONS.** The District hereby requests the Supervisor to conduct the District's General Election in November 2026. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

6. **PUBLICATION.** The District Manager is directed to publish a notice of the qualifying period for each General Election, in a form substantially similar to **Exhibit A** attached hereto.

7. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

8. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 10th day of March, 2026.

**CEDAR HAMMOCK COMMUNITY
DEVELOPMENT DISTRICT**

Chairperson/Vice Chairperson

ATTEST:

Secretary/Assistant Secretary

Exhibit A: Notice of Qualifying Period

Exhibit A:
Notice of Qualifying Period

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES
FOR THE BOARD OF SUPERVISORS OF THE
CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the Office of Supervisor of the Cedar Hammock Community Development District (“District”) will commence **at noon on Monday, June 8, 2026, and close at noon on Friday, June 12, 2026**. Candidates must qualify for the Office of Supervisor with the Collier County Supervisor of Elections located at Rev. Dr. Martin Luther King Jr. Building, 3750 Enterprise Avenue, Naples, Florida 34104; Ph: (239) 252-8683. All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a “qualified elector” of the District, as defined in Section 190.003, *Florida Statutes*. A “qualified elector” is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Collier County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

The Cedar Hammock Community Development District has three (3) Seats up for election, specifically Seats 1, 2 and 3. Each Seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the General Election on November 2026, and in the manner prescribed by law for general elections.

For additional information, please contact the Collier County Supervisor of Elections.



*Cedar Hammock
Community Development District*

FISCAL YEAR 2027

Proposed Budget

February 9, 2026

CLEAR PARTNERSHIPS



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Cedar Hammock
Community Development District

Operating Budget
FY 2027

Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	BUDGET	THRU	February-	PROJECTED	BUDGET
	FY 2026	1/31/2026	9/30/2026	FY 2026	FY 2027
REVENUES					
Interest - Investments	\$20,000.00	\$20,875.00	\$0.00	\$20,875.00	\$20,000.00
Interest - Tax Collector	\$0.00	\$216.00	\$0.00	\$216.00	\$0.00
Special Assmnts- Tax Collector	\$526,632.00	\$463,394.00	\$63,238.00	\$526,632.00	\$526,632.29
Special Assmnts- Discounts	-\$21,065.00	-\$18,290.00	\$0.00	-\$18,290.00	-\$21,065.29
TOTAL REVENUES	\$525,567.00	\$466,195.00	\$63,238.00	\$529,433.00	\$525,567.00
EXPENDITURES					
<i>Administrative</i>					
ProfServ-Engineering	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
ProfServ-Legal Services	\$2,500.00	\$788.00	\$1,712.00	\$2,500.00	\$2,500.00
ProfServ-Mgmt Consulting	\$47,232.00	\$15,744.00	\$31,488.00	\$47,232.00	\$47,232.00
ProfServ-Property Appraiser	\$6,103.00	\$4,392.00	\$1,711.00	\$6,103.00	\$6,103.00
ProfServ-Special Assessment	\$3,618.00	\$0.00	\$3,618.00	\$3,618.00	\$3,618.00
ProfServ-Web Site Maintenance	\$808.00	\$269.00	\$539.00	\$808.00	\$808.00
Auditing Services	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
Postage and Freight	\$927.00	\$47.00	\$880.00	\$927.00	\$927.00
Insurance - General Liability	\$8,452.00	\$9,032.00	\$0.00	\$9,032.00	\$8,452.00
Printing and Binding	\$618.00	\$25.00	\$593.00	\$618.00	\$618.00
Legal Advertising	\$2,575.00	\$3,325.00	\$0.00	\$3,325.00	\$2,575.00
Misc-Bank Charges	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
Misc-Assessment Collection Cost	\$10,533.00	\$6,264.00	\$4,269.00	\$10,533.00	\$10,533.00
Misc-Web Hosting	\$2,000.00	\$388.00	\$1,612.00	\$2,000.00	\$2,000.00
Office Supplies	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
Annual District Filing Fee	\$175.00	\$175.00	\$0.00	\$175.00	\$175.00
Total Administrative	\$95,741.00	\$40,449.00	\$56,622.00	\$97,071.00	\$95,741.00
<i>Field</i>					
ProfServ-Field Management	\$1,894.00	\$631.00	\$1,263.00	\$1,894.00	\$1,894.00
Management Services	\$2,575.00	\$0.00	\$2,575.00	\$2,575.00	\$2,575.00
Contracts-Water Mgmt Services	\$7,200.00	\$2,500.00	\$4,700.00	\$7,200.00	\$7,200.00
Utility - Cameras	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
Electricity - Wells	\$5,000.00	\$1,584.00	\$3,416.00	\$5,000.00	\$5,000.00
Electricity - Aerator	\$4,000.00	\$1,899.00	\$2,101.00	\$4,000.00	\$4,000.00
R&M-Lake	\$3,000.00	\$10,350.00	\$0.00	\$10,350.00	\$3,000.00
R&M-Roads	\$20,000.00	\$3,525.00	\$16,475.00	\$20,000.00	\$20,000.00
R&M-Plant Replacement	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
R&M Bulkheads	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
R&M - Bridges & Cart Paths	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00



ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	BUDGET	THRU	February-	PROJECTED	BUDGET
	FY 2026	1/31/2026	9/30/2026	FY 2026	FY 2027
Misc-Contingency	\$38,743.00	\$13,796.00	\$24,947.00	\$38,743.00	\$38,743.00
Capital Outlay	\$31,809.00	\$0.00	\$31,809.00	\$31,809.00	\$31,809.00
Reserve - Bulkheads	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00
Reserves - Irrigation System	\$152,271.00	\$0.00	\$0.00	\$0.00	\$152,271.00
Reserve - Lakes	\$77,917.00	\$0.00	\$0.00	\$0.00	\$77,917.00
Reserve - Roadways	\$47,917.00	\$0.00	\$0.00	\$0.00	\$47,917.00
Total Field	\$429,826.00	\$34,285.00	\$98,786.00	\$133,071.00	\$429,826.00
<hr/>					
TOTAL EXPENDITURES	\$525,567.00	\$74,734.00	\$155,408.00	\$230,142.00	\$525,567.00
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Excess (deficiency) of revenues					
Over (under) expenditures	\$0.00	\$391,461.00	-\$92,170.00	\$299,291.00	\$0.00
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Net change in fund balance	\$0.00	\$391,461.00	-\$92,170.00	\$299,291.00	\$0.00
<hr/>					
FUND BALANCE, BEGINNING	\$1,455,032.00	\$1,455,032.00	\$1,846,493.00	\$1,455,032.00	\$1,754,323.00
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FUND BALANCE, ENDING	\$1,455,032.00	\$1,846,493.00	\$1,754,323.00	\$1,754,323.00	\$1,754,323.00



Exhibit "A"
 Allocation of Fund Balances

FISCAL YEAR 2026 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025	\$1,455,032.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2026	\$299,291.00
Estimated Funds Available - 9/30/2026	\$1,754,323.00

FISCAL YEAR 2027 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026 (1)	\$1,754,323.00
Less: First Quarter Operating Reserve	-\$131,391.75
Reserve - Bridges	\$29,950.00
Reserve - Bulkheads	\$107,950.00
Reserves - Irrigation System	\$763,946.00
Reserve - Lakes	\$283,290.00
Reserve - Roadways	\$239,118.00
Less: Designated Reserves for Capital Projects (2)	-\$1,424,254.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2027	\$0.00
Estimated Remaining Undesignated Cash as of 9/30/2027	\$198,677.25

Notes

- (1) Represents approximately 3 months of operating expenditures
- (2) Ties to Motion to assign fund balance as of 09.30.25 plus 2026 and 2027 activity.

Budget Narrative
Fiscal Year 2027

REVENUES

Interest Investments

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

Special Assessments - Tax Collector

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

Special Assessments - Discounts

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

EXPENDITURES

Administrative

Prof Service - Engineering

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

Prof Service - Legal Services

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

Prof Service - Management Consulting Serv

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

Prof Service - Property Appraiser

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

Budget Narrative
Fiscal Year 2027

EXPENDITURES

Administrative (cont'd)

Prof Service - Special Assessment

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

Prof Service – Web Site Maintenance

Inframark Infrastructure Management Services oversees the District's email accounts and provides assistance to Campus Suite regarding the website, as necessary, as well as ADA Compliance Fees.

Auditing Services

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

Postage and Freight

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

Insurance - General Liability

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

Printing & Binding

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

Legal Advertising

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

Misc - Bank Charges

Bank fees that may be incurred during the year.

Misc-Assessment Collection Costs

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

Budget Narrative
Fiscal Year 2027

EXPENDITURES

Administrative (cont'd)

Misc – Web Hosting

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

Office Supplies

Miscellaneous office supplies required for the preparation of agenda packages.

Annual District Filing Fee

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

Field Services

Prof Service – Field Management

Inframark Infrastructure Management Services inspects the District's assets and provides two reports per year.

Management Services Fee

Project Management Expenses incurred from the field manager for the bulkhead/bridges restoration project.

Contracts – Water Mgmt Services

Professional services for environmental permit compliance related to the water use permit.

Utility – Cameras

Costs associated with the District's gate cameras.

Electricity - Wells

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

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

Electricity - Aerators

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

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

R&M - Lake

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

Budget Narrative
Fiscal Year 2027

EXPENDITURES

Administrative (cont'd)

R&M – Roads

Repair and maintenance expenses related to roads.

R&M – Plant Replacement

Replace landscape plantings at pumps.

R&M – Bulkheads

Repair and maintenance expenses related to bulkheads.

R&M – Bridges

Repair and maintenance expenses related to the bridges.

Misc-Contingency

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

Capital Outlay

Funds set aside for future Capital Projects.

Reserves:

Reserve – Bulkheads

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

Reserve - Irrigation

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

Reserve - Lakes

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

Reserve - Roadways

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

Cedar Hammock
Community Development District

Supporting Budget Schedule
FY 2027

Assessment Summary
Fiscal Year 2027 vs. Fiscal Year 2026

ASSESSMENT ALLOCATION

Product	General Fund			Units
	FY 2027	FY 2026	Percent Change	
Zero	\$0.00	\$0.00	0.00%	0
Single Family	\$674.49	\$659.11	2.33%	65
2 Story	\$674.49	\$659.11	2.33%	228
4 Story	\$674.49	\$659.11	2.33%	330
Duplex	\$674.49	\$659.11	2.33%	176
				799

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT APPROVING THE BUDGET FOR FISCAL YEAR 2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW

WHEREAS, the District Manager has heretofore prepared and submitted to the Board a proposed operating and/or debt service budget for Fiscal Year 2027; a copy of which is attached hereto, and

WHEREAS, the Board of Supervisors has considered said proposed budget and desires to set the required Public Hearing thereon;

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

1. The budget proposed by the District Manager for Fiscal Year 2027 is hereby approved as the basis for conducting a Public Hearing to adopt said budget.

2. A Public Hearing on said approved budget is hereby declared and set for the following date, hour and location:

Date: Tuesday, May 12, 2026
Hour: 2:00 p.m.
Location: Cedar Hammock Clubhouse
8660 Cedar Hammock Boulevard
Naples, Florida 34112

Notice of this Public Hearing shall be published in the manner prescribed in Florida Law.

Adopted this 10^h day of March 2026.

Chairperson/Vice Chairperson

Secretary/Assistant Secretary