

FIDDLER'S CREEK

COMMUNITY DEVELOPMENT

DISTRICT #1

REGULAR MEETING AGENDA

June 26, 2019

Fiddler's Creek Community Development District #1

OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Fax: (561) 571-0013 • Toll-free: (877) 276-0889

June 19, 2019

Board of Supervisors
Fiddler's Creek Community Development District #1

ATTENDEES:
Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

Dear Board Members:

The Board of Supervisors of the Fiddler's Creek Community Development District #1 will hold a Regular Meeting on June 26, 2019 at 8:00 a.m., at the Fiddler's Creek Club and Spa, 3470 Club Center Boulevard, Naples, Florida 34114. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments: Non-Agenda Items (*3 minutes per speaker*)
3. Presentation of Audited Financial Report for the Fiscal Year Ended September 30, 2018, Prepared by McDirmit, Davis & Company, LLC
4. Consideration of Resolution 2019-03, Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2018
5. Developer's Report
6. Engineer's Report: *Hole Montes, Inc.*
7. Consideration of Award of Contract for Tree and Palm Pruning
8. Consideration of Amendment to Limited License Agreement for Traffic Hawk
9. Continued Discussion/Update: Hurricane Irma Recovery
 - Recent FEMA Determinations Received
10. Continued Discussion: Fiscal Year 2020 Proposed Budget
11. Acceptance of Unaudited Financial Statements as of May 31, 2019
12. Consideration of May 22, 2019 Regular Meeting Minutes
13. Active Action Items

14. Staff Reports
 - A. District Counsel: *Woodward, Pires and Lombardo, P.A.*
 - B. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: July 24, 2019 at 8:00 A.M.
 - C. Operations Manager: *Wrathell, Hunt and Associates, LLC*
 - D. Director of Safety, Health and Environment: *Shane Willis*
15. Supervisors' Requests
16. Public Comments
17. Adjournment

Should you have any questions, please do not hesitate to contact me directly at 239-464-7114.

Sincerely,



Chesley E. Adams, Jr.
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL IN NUMBER: 1-888-354-0094

CONFERENCE ID: 8593810#

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT
#1**

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To the Board of Supervisors
Fiddler's Creek Community Development District #1

We have audited the financial statements of Fiddler's Creek Community Development District #1 (the "District") as of and for the year ended September 30, 2018, and have issued our report thereon dated June 13, 2019. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated January 10, 2019, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm has complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selections of accounting policies and no changes in accounting policies or their application during 2018. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. The most sensitive estimate affecting the District's financial statements was:

Management's estimate of depreciation is based on the estimated useful lives of the capital assets. We evaluated the key factors and assumptions used to develop the depreciation estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to litigation and claims activities as disclosed in Note 10.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no identified misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated June 13, 2019.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the Board of Supervisors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

McDiernit Davis & Company, LLC

Orlando, Florida
June 13, 2019

Financial Report

September 30, 2018

Fiddler's Creek Community Development District #1

FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #1

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Fiddler's Creek Community Development District #1

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of *Fiddler's Creek Community Development District #1*, (the "District") as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis starting on page 3, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated June 13, 2019, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

McDiernit Davis & Company, LLC

Orlando, Florida
June 13, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of *Fiddler's Creek Community Development District #1*, Collier County, Florida's (the "District") financial accomplishments provide an overview of the District's financial activities for the year ended September 30, 2018. Please read it in conjunction with the District's Independent Auditor's Report, financial statements and accompanying notes.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement (GASB) No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued June 1999.

Financial Highlights

- The assets of the District exceeded its liabilities at September 30, 2018 by \$4,638,984, an increase in net position of \$3,198,935 in comparison with the prior year.
- At September 30, 2018, the District's governmental funds reported fund balances of \$3,213,805, an increase of \$905,412 in comparison with the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to *Fiddler's Creek Community Development District #1's* financial statements. The District's financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets, deferred outflows, and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include general government, and maintenance and operations related functions.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: Governmental Funds.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered to be major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

Statement of Net Position - The District's net position was \$4,638,984 at September 30, 2018. The analysis that follows focuses on the net position of the District's governmental activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Government-Wide Financial Analysis (Continued):

Statement of Net Position

	September 30, 2018	September 30, 2017
Assets, excluding capital assets	\$ 3,552,821	\$ 2,913,116
Capital Assets, net	<u>32,669,445</u>	<u>33,176,137</u>
Total assets	<u>36,222,266</u>	<u>36,089,253</u>
Deferred Outflows of Resources	<u>37,832</u>	<u>72,133</u>
Liabilities, excluding long-term liabilities	1,129,065	1,456,644
Long-term Liabilities	<u>30,492,049</u>	<u>33,264,693</u>
Total liabilities	<u>31,621,114</u>	<u>34,721,337</u>
Net Position:		
Net investment in capital assets	2,215,228	(16,423)
Restricted for debt service	1,863,888	1,108,111
Unrestricted	<u>559,868</u>	<u>348,361</u>
Total net position	<u>\$ 4,638,984</u>	<u>\$ 1,440,049</u>

The following is a summary of the District's governmental activities for the fiscal years ended September 30, 2018 and 2017.

Changes in Net Position
Year ended September 30,

	2018	2017
Revenues:		
Program revenues	\$ 8,981,875	\$ 8,257,823
General revenues	<u>25,585</u>	<u>10,791</u>
Total revenues	<u>9,007,460</u>	<u>8,268,614</u>
Expenses:		
General government	577,082	538,580
Maintenance and operations	3,218,906	3,285,913
Interest on long-term debt	<u>2,012,537</u>	<u>2,158,153</u>
Total expenses	<u>5,808,525</u>	<u>5,982,646</u>
Change in net position	3,198,935	2,285,968
Net position - beginning	<u>1,440,049</u>	<u>(845,919)</u>
Net position - ending	<u>\$ 4,638,984</u>	<u>\$ 1,440,049</u>

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2018 was \$5,808,525. The majority of these costs are maintenance and operations.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Financial Analysis of the Government's Funds

The District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At September 30, 2018, the District's governmental funds reported combined ending fund balances of \$3,213,805. Of this total, \$169,962 is nonspendable, \$2,653,937 is restricted, and the remainder of \$389,906 is unassigned.

The fund balance of the general fund increased \$211,507, due to assessments in excess of expenditures. The debt service fund balance increased by \$693,905 due to an increase in assessment revenue. There was no change in the capital projects fund balance.

General Fund Budgetary Highlights

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget to actual comparison for the general fund, including the original budget and final adopted budget, is shown on page 12. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control is at the fund level.

Capital Asset and Debt Administration

Capital Assets - At September 30, 2018, the District had \$32,669,445 invested in capital assets.

Capital Debt - At September 30, 2018, the District had \$30,525,000 in bonds outstanding. More detailed information about the District's capital debt is presented in the notes to financial statements.

Requests for Information

If you have questions about this report or need additional financial information, contact *Fiddler's Creek Community Development District #1's* Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

FINANCIAL STATEMENTS

FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #1

STATEMENT OF NET POSITION

September 30, 2018

	Governmental Activities
Assets:	
Cash	\$ 721,142
Assessments receivable	70,960
Due from other governments	89,782
Deposits	5,125
Restricted assets:	
Temporarily restricted investments	2,665,812
Capital Assets:	
Capital assets not being depreciated	25,872,371
Capital assets being depreciated, net	<u>6,797,074</u>
Total assets	<u>36,222,266</u>
Deferred Outflows of Resources:	
Deferred charge on refunding	<u>37,832</u>
Liabilities:	
Accounts payable and accrued expenses	334,074
Accrued interest payable	790,049
Retainage payable	4,942
Noncurrent liabilities:	
Due within one year	1,690,000
Due in more than one year	<u>28,802,049</u>
Total liabilities	<u>31,621,114</u>
Net Position:	
Net investment in capital assets	2,215,228
Restricted for debt service	1,863,888
Unrestricted	<u>559,868</u>
Total net position	<u>\$ 4,638,984</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #1

STATEMENT OF ACTIVITIES

Year Ended September 30, 2018

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental activities:				
General government	\$ 577,082	\$ 518,164	\$ -	\$ (58,918)
Maintenance and operations	3,218,906	2,890,267	-	(328,639)
Interest on long-term debt	2,012,537	5,549,800	23,644	3,560,907
Total governmental activities	<u>\$ 5,808,525</u>	<u>\$ 8,958,231</u>	<u>\$ 23,644</u>	<u>3,173,350</u>
		General Revenues:		
			Investment income	986
			Miscellaneous	24,599
			Total general revenues	<u>25,585</u>
			Change in net position	3,198,935
			Net Position - beginning	<u>1,440,049</u>
			Net Position - ending	<u>\$ 4,638,984</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #1

BALANCE SHEET
GOVERNMENTAL FUNDS

September 30, 2018

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Assets:				
Cash	\$ 721,142	\$ -	\$ -	\$ 721,142
Investments	-	2,665,812	-	2,665,812
Assessments receivable	50,075	20,885	-	70,960
Advance to other funds	164,837	-	-	164,837
Due from other governments	89,782	-	-	89,782
Deposits	5,125	-	-	5,125
Total assets	<u>\$ 1,030,961</u>	<u>\$ 2,686,697</u>	<u>\$ -</u>	<u>\$ 3,717,658</u>
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable and accrued expenses	\$ 334,074	\$ -	\$ -	\$ 334,074
Advance from other funds	-	32,760	132,077	164,837
Retainage payable	4,942	-	-	4,942
Total liabilities	<u>339,016</u>	<u>32,760</u>	<u>132,077</u>	<u>503,853</u>
Fund balances:				
Nonspendable	169,962	-	-	169,962
Restricted for:				
Debt service	-	2,653,937	-	2,653,937
Unassigned	521,983	-	(132,077)	389,906
Total fund balances	<u>691,945</u>	<u>2,653,937</u>	<u>(132,077)</u>	<u>3,213,805</u>
Total liabilities and fund balances	<u>\$ 1,030,961</u>	<u>\$ 2,686,697</u>	<u>\$ -</u>	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 32,669,445

Deferred charge on refunding, which are expenditures in the funds, are deferred and amortized over the life of the bond. 37,832

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.

Accrued interest payable	(790,049)	
Bonds payable	<u>(30,492,049)</u>	<u>(31,282,098)</u>

Net Position of Governmental Activities \$ 4,638,984

The accompanying Notes to Financial Statements are an integral part of this statement.

FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #1

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

Year Ended September 30, 2018

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Revenues:				
Assessment revenue	\$ 3,408,431	\$ 4,143,390	\$ -	\$ 7,551,821
Special assessments - prepayments	-	1,406,410	-	1,406,410
Investment and miscellaneous income	25,585	23,644	-	49,229
Total revenues	<u>3,434,016</u>	<u>5,573,444</u>	<u>-</u>	<u>9,007,460</u>
Expenditures:				
Current:				
General government	510,295	66,787	-	577,082
Maintenance and operations	2,643,382	-	-	2,643,382
Debt Service:				
Interest	-	2,027,752	-	2,027,752
Principal	-	2,785,000	-	2,785,000
Capital outlay	68,832	-	-	68,832
Total expenditures	<u>3,222,509</u>	<u>4,879,539</u>	<u>-</u>	<u>8,102,048</u>
Net change in fund balances	211,507	693,905	-	905,412
Fund Balances - beginning of year	<u>480,438</u>	<u>1,960,032</u>	<u>(132,077)</u>	<u>2,308,393</u>
Fund Balances - end of year	<u>\$ 691,945</u>	<u>\$ 2,653,937</u>	<u>\$ (132,077)</u>	<u>\$ 3,213,805</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #1

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES**

Year Ended September 30, 2018

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

Net Change in Fund Balances - total governmental funds (page 10) \$ 905,412

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources; however, in the statement of net position the cost of those assets is recorded as capital assets. Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.

Capital outlay	68,832	
Depreciation expense	<u>(575,524)</u>	(506,692)

Repayments of long-term liabilities are reported as expenditures in governmental funds, while repayments reduce long-term liabilities in the statement of net position.

Repayment of bonds payable	2,785,000
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued interest	61,872	
Amortization of deferred charge on refunding	(34,301)	
Amortization of bond discount	<u>(12,356)</u>	<u>15,215</u>

Change in Net Position of Governmental Activities (page 8)		<u><u>\$ 3,198,935</u></u>
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The accompanying Notes to Financial Statements are an integral part of this statement.

FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #1

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND

Year Ended September 30, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Assessment revenue	\$ 3,375,130	\$ 3,375,130	\$ 3,408,431	\$ 33,301
Investment and miscellaneous revenue	17,200	17,200	25,585	8,385
Total revenues	<u>3,392,330</u>	<u>3,392,330</u>	<u>3,434,016</u>	<u>41,686</u>
Expenditures:				
Current:				
General government	432,072	432,072	510,295	(78,223)
Maintenance and operations	2,949,134	2,949,134	2,643,382	305,752
Capital outlay	11,124	11,124	68,832	(57,708)
Total expenditures	<u>3,392,330</u>	<u>3,392,330</u>	<u>3,222,509</u>	<u>169,821</u>
Net change in fund balance	-	-	211,507	211,507
Fund Balance - beginning	<u>480,438</u>	<u>480,438</u>	<u>480,438</u>	<u>-</u>
Fund Balance - ending	<u>\$ 480,438</u>	<u>\$ 480,438</u>	<u>\$ 691,945</u>	<u>\$ 211,507</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2018

Note 1 - Summary of Significant Accounting Policies:

Reporting Entity

Fiddler's Creek Community Development District #1, (the "District") was established on August 13, 1996 under the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act") and Rule 42X 1.001-1.003 adopted by Florida Land and Water Adjudicatory Commission and amended on September 16, 2003, as further amended by boundary adjustments in 2016 and 2017, designated as Fiddler's Creek Community Development District #1. The Act provides, among other things, the power to manage basic services for community development, the power to borrow money and issue bonds, and the power to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure. The District was established for the purpose of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is in the Naples area of Collier County, Florida, within the Fiddler's Creek Development of Regional Impact ("DRI"), a master planned community that is comprised of the District and Fiddler's Creek Community Development District #2. The District consists of approximately 1,343 acres within the Fiddler's Creek DRI.

The District is governed by the Board of Supervisors (the "Board"), which is composed of five members. The Supervisors are elected by qualified electors within the District. The Board of Supervisors of the District exercises powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has final responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements 14, 39, and 61. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 1 - Summary of Significant Accounting Policies (Continued):

Government-Wide and Fund Financial Statements

The financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, 2) grants, contributions and investment earnings that are restricted to meeting the operational or capital requirements of a particular function or segment and 3) operating-type special assessments that are treated as charges for services (including assessments for maintenance and debt service). Other items not included among program revenues are reported instead as *general revenues*.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the modified *accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for Developer receivables for retainage, which are collected from the Developer when the amount is due to the contractor. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 1 - Summary of Significant Accounting Policies (Continued):

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Assessments, including debt service assessments and operation and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the District and benefited by the District's activities. Operation and maintenance special assessments are levied by the District prior to the start of the fiscal year which begins October 1st and ends on September 30th. These assessments are imposed upon all benefited lands located in the District. Debt service special assessments are imposed upon certain lots and lands as described in each resolution imposing the special assessment for each series of bonds issued by the District. Certain debt service assessments are collected upon the closing of those lots subject to short term debt and are used to prepay a portion of the bonds outstanding.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

General Fund - is the District's primary operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

Debt Service Fund - accounts for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Project Fund - accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 1 - Summary of Significant Accounting Policies (Continued):

Assets, Liabilities Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

Restricted Assets - These assets represent cash and investments set aside pursuant to bond covenants.

Investments - The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

Investments of the District are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The District's investments consist of investments authorized in accordance with Section 218.415, Florida Statutes.

Prepaid Costs - Prepaid costs are recorded as expenditures when consumed rather than when purchased in both government-wide and fund financial statements.

Capital Assets - Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, sidewalks and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	20 - 40
Buildings and Improvements	7 - 39
Equipment	5 - 10

Long Term Obligations - In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bond issuance costs are reported as expenses. Bonds payable are reported net of premiums or discounts.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 1 - Summary of Significant Accounting Policies (Continued):

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance (Continued):

Deferred Outflows/Inflows of Resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has one item, deferred amount on refunding, that qualifies for reporting in this category for the year ended September 30, 2018.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2018.

Net Position Flow Assumption - Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted-net position is applied.

Fund Balance Flow Assumptions - Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 1 - Summary of Significant Accounting Policies (Continued):

Assets, Liabilities Deferred Outflows/Inflows of Resources and Net Position/Fund Balance (Continued):

Fund Balance Policies - Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes fund balance amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board of Supervisors has authorized the District Manager to assign amounts for specific purposes. The Board of Supervisors may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above an additional action is essential to either remove or revise a commitment.

Other Disclosures

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 2 - Stewardship, Compliance and Accountability:

Budgetary Information

The District is required to establish a budgetary system and an approved annual budget for the General Fund. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at the fiscal year end. The legal level of budgetary control is at the fund level. Any budget amendments that increase the aggregate budgeted appropriations, at the fund level, must be approved by the Board of Supervisors. There were no budget amendments for the fiscal year ended September 30, 2018.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
2. A public hearing is conducted to obtain comments.
3. Prior to October 1, the budget is legally adopted by the District Board.
4. All budget changes must be approved by the District Board.
5. The budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

Deficit Fund Balance

The capital projects fund has a deficit fund balance at September 30, 2018.

Note 3 - Deposits and Investments:

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 3 - Deposits and Investments (Continued):

Investments

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

Under GASB 72, assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable, and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

The District has the following recurring fair value measurements as of September 30, 2018:

- Federated Treasury Obligation Funds of \$2,665,812 are valued using Level 2 inputs.

Instead of establishing a written investment policy, the District elected to limit investments to those approved by Florida Statutes and the District Trust Indenture. Authorized District investments include, but are not limited to:

1. The Local Government Surplus Funds Trust Fund (SBA);
2. Securities and Exchange Commission Registered Money Market Funds with the highest credit quality rating from a nationally recognized rating agency;
3. Interest-bearing time deposits or savings accounts in qualified public depositories;
4. Direct obligations of the U.S. Treasury.

Investments made by the District at September 30, 2018 are summarized below. In accordance with GASB 72, investments are reported at fair value.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Weighted Average Maturity</u>
Federated Treasury Obligation Fund	<u>\$ 2,665,812</u>	AAAm	21 Days

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 3 - Deposits and Investments (Continued):

Credit Risk:

For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. Investments in U.S. Government securities and agencies must be backed by the full faith and credit of the United States Government. Short term bond funds shall be rated by a nationally recognized ratings agency and shall maintain the highest credit quality rating. Investment ratings by investment type are included in the preceding summary of investments.

Custodial Credit Risk:

In the case of deposits, this is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2018, all of the District's bank deposits were in qualified public depositories.

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2018, none of the investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

Concentration of Credit Risk:

The District places no limit on the amount the District may invest in any one issuer.

Interest Rate Risk:

The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates. The District manages its exposure to declines in fair values by investing primarily in pooled investments that have a weighted average maturity of less than three months.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 4 - Interfund Receivables, Payables and Advances:

Interfund advances at September 30, 2018 were as follows:

Interfund Advances		
<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Capital projects	\$ 132,077
General	Debt Service	32,760
		<u>\$ 164,837</u>

Certain costs were paid by the general fund that related to the Series 2005 project. The District anticipates potentially collecting the amount at a future date based on the potential results of the on-going litigation as disclosed in Note 10. Additionally, the general fund advanced the debt service fund costs for debt service payments.

Note 5 - Capital Assets:

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land and improvements	\$ 23,293,924	\$ -	\$ -	\$ 23,293,924
Improvements under construction	2,578,447	-	-	2,578,447
Total capital assets not being depreciated	<u>25,872,371</u>	<u>-</u>	<u>-</u>	<u>25,872,371</u>
Capital Assets Being Depreciated:				
Infrastructure	15,109,489	-	-	15,109,489
Buildings and improvements	7,723,266	-	-	7,723,266
Equipment	468,480	68,832	-	537,312
Total Capital Assets Being Depreciated	<u>23,301,235</u>	<u>68,832</u>	<u>-</u>	<u>23,370,067</u>
Less Accumulated Depreciation for:				
Infrastructure	(8,228,562)	(512,659)	-	(8,741,221)
Buildings and improvements	(7,641,794)	(29,121)	-	(7,670,915)
Equipment	(127,113)	(33,744)	-	(160,857)
Total Accumulated Depreciation	<u>(15,997,469)</u>	<u>(575,524)</u>	<u>-</u>	<u>(16,572,993)</u>
Total Capital Assets Being Depreciated, net	<u>7,303,766</u>	<u>(506,692)</u>	<u>-</u>	<u>6,797,074</u>
Governmental Activities Capital Assets, net	<u>\$ 33,176,137</u>	<u>\$ (506,692)</u>	<u>\$ -</u>	<u>\$ 32,669,445</u>

Depreciation expense was charged to maintenance and operations.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 6 - Long-Term Liabilities:

Series 2013 Special Assessment Revenue Refunding Bonds

In May 2013, the District issued \$5,905,000 of Special Assessment Revenue Refunding Bonds, Series 2013 to refund the Special Assessment Revenue Bonds, Series 1999. The Series 2013 Bonds are due on May 1, 2021 with a fixed interest rate of 4.00%. Interest is paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2014 through May 1, 2021.

The Series 2013 Bonds are not subject to redemption at the option of the District prior to maturity. The Bonds are subject to mandatory sinking fund and extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirements as defined in the Indenture. The requirement has been met at September 30, 2018.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service. Payment of principal and interest on the 2013 Bonds is secured by a pledge of and a first lien upon the pledged special assessment revenue. The District is in compliance with the requirements of the Bond Indenture.

As of September 30, 2018, total principal and interest remaining on the Series 2013 Special Assessment Revenue Refunding Bonds was \$2,535,200. Interest and principal paid in the current year was \$888,900. Special assessment revenue pledged for the current year was \$942,917.

In June 2013, the District issued \$2,425,000 of Special Assessment Revenue Refunding Bonds, Series 2013A to refund the Special Assessment Revenue Bonds, Series 2006. The Series 2013A Bonds are due on May 1, 2018 with a fixed interest rate of 3.625%. Interest is paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2014 through May 1, 2018. These bonds were fully repaid during 2018.

The Series 2013A Bonds are not subject to redemption at the option of the District prior to maturity. The Bonds are subject to mandatory sinking fund and extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 6 - Long-Term Liabilities (Continued):

Series 2013 Special Assessment Revenue Refunding Bonds (Continued)

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service. Payment of principal and interest on the 2013A Bonds is secured by a pledge of and a first lien upon the pledged special assessment revenue. The District is in compliance with the requirements of the Bond Indenture.

As of September 30, 2018, total principal and interest on the Series 2013A Special Assessment Revenue Refunding Bonds was paid in full. Interest and principal paid in the current year was \$528,487. Special assessment revenue pledged for the current year was \$441,238.

Series 2014 Special Assessment Revenue Refunding Bonds

In June 2014, the District issued \$6,060,000 of Special Assessment Revenue Bonds, Series 2014-1 to refund the Special Assessment Revenue Bonds, Series 2002B. The Series 2014-1 Bonds are due on May 1, 2033 with a fixed interest rate of 6.625%. Interest is paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2014 through May 1, 2033.

The Series 2014-1 Bonds are not subject to redemption at the option of the District prior to maturity. The Bonds are subject to mandatory sinking fund and extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirements as defined in the Indenture. The requirement has been met at September 30, 2018.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service. Payment of principal and interest on the 2014-1 Bonds is secured by a pledge of and a first lien upon the pledged special assessment revenue. The District is in compliance with the requirements of the Bond Indenture.

As of September 30, 2018, total principal and interest remaining on the Series 2014-1 Special Assessment Revenue Bonds was \$7,835,320. Interest and principal paid in the current year was \$615,525. Special assessment revenue pledged for the current year was \$687,184.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 6 - Long-Term Liabilities (Continued):

Series 2014 Special Assessment Revenue Refunding Bonds (Continued)

In June 2014, the District issued \$11,620,000 of Special Assessment Revenue Bonds, Series 2014-2 to refund the Special Assessment Revenue Bonds, Series 2002A. The Series 2014-2 Bonds are due on May 1, 2033 with a fixed interest rate of 6.875%. Interest is paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2015 through May 1, 2033.

During 2017, the District bifurcated the Series 2014-2 Bonds into two separate Bond Series. As a result of the bifurcation, the outstanding Series 2014-2 Bonds with a principal balance of \$10,155,000 was exchanged for; \$3,475,000 in the principal amount of the District's Series 2014-2A and \$6,680,000 in the principal amount of the District's Series 2014-2B (collectively the "Series 2014-2 Bonds").

The Series 2014-2 Bonds are subject to redemption at the option of the District prior to maturity at a redemption price as set forth in the Bond Indenture. The Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirements as defined in the Indenture. The requirement has been met at September 30, 2018.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service. Payment of principal and interest on the 2014-2 Bonds is secured by a pledge of and a first lien upon the pledged special assessment revenue. The District is in compliance with the requirements of the Bond Indenture.

As of September 30, 2018, total principal and interest remaining on the Series 2014-2 Special Assessment Revenue Bonds was \$15,171,846. Interest and principal paid in the current year was \$1,566,140. Special assessment revenue pledged for the current year was \$2,264,905.

In June 2014, the District issued \$7,460,000 of Special Assessment Revenue Bonds, Series 2014-3 to refund the Special Assessment Revenue Bonds, Series 2005. The Series 2014-3 Bonds are due on May 1, 2038 with a fixed interest rate of 6.00%. Interest is paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2015 through May 1, 2038.

The Series 2014-3 Bonds are not subject to redemption at the option of the District prior to maturity. The Bonds are subject to mandatory sinking fund and extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 6 - Long-Term Liabilities (Continued):

Series 2014 Special Assessment Revenue Refunding Bonds (Continued)

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirements as defined in the Indenture. The requirement has been met at September 30, 2018.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service. Payment of principal and interest on the 2014-3 Bonds is secured by a pledge of and a first lien upon the pledged special assessment revenue. The District is in compliance with the requirements of the Bond Indenture.

As of September 30, 2018, total principal and interest remaining on the Series 2014-3 Special Assessment Revenue Bonds was \$11,932,100. Interest and principal paid in the current year was \$590,000. Special assessment revenue pledged for the current year was \$589,930.

In June 2014, the District issued \$7,875,000 of Special Assessment Revenue Bonds, Series 2014-4 to refund the Special Assessment Revenue Bonds, Series 2005. The Series 2014-4 Bonds are due on May 1, 2038 with a fixed interest rate of 6.00%. Interest is paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2015 through May 1, 2038.

The Series 2014-4 Bonds are not subject to redemption at the option of the District prior to maturity. The Bonds are subject to mandatory sinking fund and extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirements as defined in the Indenture. The requirement has been met at September 30, 2018.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service. Payment of principal and interest on the 2014-4 Bonds is secured by a pledge of and a first lien upon the pledged special assessment revenue. The District is in compliance with the requirements of the Bond Indenture.

As of September 30, 2018, total principal and interest remaining on the Series 2014-4 Special Assessment Revenue Bonds was \$12,601,500. Interest and principal paid in the current year was \$623,700. Special assessment revenue pledged for the current year was \$623,626.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 6 - Long-Term Liabilities (Continued):

Business Line-of-Credit

In October 2016, the District executed a Line-of-Credit ("LOC") for \$500,000 with Iberia Bank. The interest rate is 4.309%. There were no draws on the LOC during the fiscal year ended September 30, 2018 and there is no balance due at September 30, 2018. The LOC expires October 2019.

Long-term liability activity for the year ended September 30, 2018 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds Payable:					
Series 2013	\$ 3,110,000	\$ -	\$ (765,000)	\$ 2,345,000	\$ 750,000
Series 2013A	510,000	-	(510,000)	-	-
Less: Discount	(45,307)	-	12,356	(32,951)	-
Series 2014-1	5,140,000	-	(275,000)	4,865,000	195,000
Series 2014-2	10,155,000	-	(885,000)	9,270,000	370,000
Series 2014-3	7,000,000	-	(170,000)	6,830,000	180,000
Series 2014-4	7,395,000	-	(180,000)	7,215,000	195,000
Governmental activity long-term liabilities	<u>\$ 33,264,693</u>	<u>\$ -</u>	<u>\$ (2,772,644)</u>	<u>\$ 30,492,049</u>	<u>\$ 1,690,000</u>

At September 30, 2018, the scheduled debt service requirements on the bonds payable were as follows:

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2019	\$ 1,690,000	\$ 1,896,119
2020	1,780,000	1,805,263
2021	1,880,000	1,709,337
2022	1,135,000	1,607,757
2023	1,210,000	1,534,263
2024-2028	7,395,000	6,383,163
2029-2033	10,225,000	3,640,364
2034-2038	5,210,000	974,700
	<u>\$ 30,525,000</u>	<u>\$ 19,550,966</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 7 - Related Party Transactions:

Developer

The Developer owns significant portions of land within the District, therefore, the District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

Assessment revenue from the Developer in the current year totaled approximately \$2,700,000, 30% of total special assessment revenue.

Related Entity

The District shares the same Developer as Fiddler's Creek Community Development District #2. The District has a receivable in the amount of \$89,782 from Fiddler's Creek Community Development District #2 for shared costs as of September 30, 2018.

Note 8 - Management Company:

The District has contracted with a management company to perform management advisory services, which include financial advisory and accounting services as well as clubhouse management services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreements, the District compensates the management company for management, accounting, financial reporting and other administrative costs.

Note 9 - Risk Management:

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance from independent third parties. The District has not filed any claims under this commercial coverage during the last three years.

Note 10 - Litigation and Claims:

In a prior fiscal year, the District notified U.S. Bank (the "Former" Trustee) under the District's 2005 Series Bonds that it seeks recourse as to replenishing the Series 2005 Bonds construction account and protection from overdraft charges. However, in response to the District's notice, the Former Trustee, made various assertions as to the District, including an assertion that the Former Trustee was entitled to payment/reimbursement of legal fees of approximately \$462,000. The District is currently contesting the assertion and claims of the Former Trustee. As of the report date, the outcome cannot be determined and, therefore, no amounts related to this matter have been recorded in the financial statements.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 10 - Litigation and Claims (Continued):

The District was an Intervenor in action styled *U.S. Bank National Association, as Trustee of the Fiddler's Creek Community Development District #2 Special Assessment Revenue Bonds, Series 2003A and Series 2003B, Series 2004 and Series 2005 vs. Fiddler's CDD Investor, LLC; Fiddler's CDD Investor II, LLC; Fiddler's Creek Community Development District #2; and Wilmington Trust, National Association*, Collier County Circuit Court Case No. 13-CA-1143 (hereafter referred to as the "Declaratory Action"). The Declaratory Action was recently resolved. Pursuant to its Settlement Agreement with US Bank, National Association, in its individual and former trustee capacities, CDD1 received payment from US Bank in the amount of \$172,500 and the parties exchanged mutual releases. On April 16, 2019, the Declaratory Action was dismissed with prejudice.

In the Declaratory Action, the Bondholders asserted numerous counterclaims against the Former Trustee for its misappropriation of funds from Revenue and Reserve Accounts, including those for the District and for CDD#2. In light of the Bondholders' counterclaims, the District sought to intervene in the Declaratory Action to assert claims against the Former Trustee for its misappropriation of funds from a trust account which was earmarked solely for infrastructure construction in violation of the parties' Trust Indenture and Florida law. On March 5, 2014, the Former Trustee turned over the trust estate to Wilmington by agreement. On October 18, 2017, the Bondholder and Former Trustee settled their dispute and stipulated to the dismissal of all claims and counterclaims between the two parties. Nevertheless, the remainder of Declaratory Action, including the District's claim against the Former Trustee, remains pending to date. The parties have represented to the Court that the Declaratory Action (together with the Contract Action) will be ready to be set for trial in February, 2019.

The District has been served with a notice of claim and a lawsuit was filed by an individual who asserted she tripped on a raised sidewalk slab, fell and was injured. This matter has been referred to the District's insurance carrier. As of the report date, the outcome cannot be determined and, therefore, no amounts related to this matter have been recorded in the financial statements.

The District was sued in Federal District Court asserting that the District's website was operated and maintained in violation of the Americans with Disabilities Act ("ADA"). The District referred the matter to their insurance carrier, and counsel negotiated a settlement agreement with the Plaintiff.

Note 11 - Contingencies:

The District has applied for federal grants from FEMA for emergency hurricane relief services for Hurricane Irma during the current and prior fiscal year for a total of \$583,790. Subsequent to year end, the District received notice from FEMA denying the reimbursement requests. The District is considering appealing FEMA's determination. The District is unable to estimate the amount that may be received from FEMA, therefore, no receivable or revenues have been recorded.

COMPLIANCE SECTION

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Fiddler's Creek Community Development District #1

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of *Fiddler's Creek Community Development District #1* (the "District") as of and for the year ended September 30, 2018 and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated June 13, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

See management comments in a separate letter dated June 13, 2019.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McDiernit Davis & Company, LLC

Orlando, Florida
June 13, 2019

MANAGEMENT COMMENTS

Board of Supervisors
Fiddler's Creek Community Development District #1

Report on the Financial Statements

We have audited the financial statements of *Fiddler's Creek Community Development District #1*, (the "District") as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated June 13, 2019.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 13, 2019, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i).1., Rules of the Auditor General, require that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i).4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information has been disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

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

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

McDiernit Davis & Company, LLC

Orlando, Florida
June 13, 2019

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH
THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
Fiddler's Creek Community Development District #1

We have examined *Fiddler's Creek Community Development District #1's* (the "District") compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2018. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants *and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States*, and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the requirements for the year ended September 30, 2018.

McDirmit Davis & Company, LLC

Orlando, Florida
June 13, 2019

FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT
#1

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RESOLUTION 2019-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #1 HEREBY ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

WHEREAS, the District's Auditor, McDirmit, Davis & Company, LLC, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2018;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #1;

1. The Audited Financial Report for Fiscal Year 2018, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2018, for the period ending September 30, 2018; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2018 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this ____ day of _____, 2019.

FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #1

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT
#1

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AMENDMENT TO LIMITED LICENSE AGREEMENT

This AMENDMENT TO LIMITED LICENSE AGREEMENT (the “**Amendment**”) is executed and delivered this ___ day of _____, 2019, by and between Fiddler’s Creek Community Development District #1, a community development district established pursuant to Chapter 190, Florida Statutes, with an address c/o Wrathell, Hunt and Associates, LLC, 9220 Bonita Beach Road, Suite 214, Bonita Springs, FL 34135 (“**Licensor**”) and Fiddler’s Creek Foundation, Inc., whose address is 8156 Fiddler’s Creek Parkway, Naples, FL 34114 (“**Licensee**”) and. The Licensor and the Licensee are sometimes referred to collectively as the “**Parties**” and each, a “**Party**.”

A. Pursuant to that certain Limited License Agreement dated March 28, 2019 (the “**License**”), Licensor granted to Licensee a limited license and easement to install, operate, maintain and remove the Traffic Hawk on the Pole.

B. Licensee has requested that the Traffic Hawk be moved to another light pole on the Licensor Property as shown on the attached Exhibit “**A-1**”) numbered CO-924, as shown on the attached Exhibits “**A-2**” and “**A-3**” (the “**Substitute Pole**”).

C. Licensor has agreed to allow the Licensee to relocate the Traffic Hawk to the Substitute Pole.

D. The Parties have agreed to amend the License, as set forth herein.

NOW, THEREFORE, in consideration of the premises, Ten Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Licensor and Licensee hereby agree as follows:

1. **RECITALS, DEFINITIONS.** The above stated recitals are true and correct and incorporated herein by this reference. All capitalized terms used but not otherwise defined herein shall have the meaning ascribed to such terms in the License.

2. **Amendment.** The License is hereby amended to substitute all references in the License to the Pole with the Substitute Pole.

3. **Continuing Validity.** Except as expressly modified herein, the License shall remain in full force and effect according to the terms and conditions contained therein, and said terms and conditions are applicable hereto except as expressly provided otherwise herein.

4. **Counterparts.** This Amendment may be executed in one or more counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same Amendment. To facilitate execution and delivery of this Amendment, the parties may execute and exchange executed counterparts by facsimile or e-mail in a PDF file to the other party or to

the other party's counsel. Facsimile or signatures in a PDF file shall have the same legal effect as original signatures.

IN WITNESS WHEREOF, the Parties have executed this Amendment as of the date specified above.

FIDDLER'S CREEK FOUNDATION, INC.

FIDDLER'S CREEK COMMUNITY
DEVELOPMENT DISTRICT 1

By: _____
Anthony DiNardo, as President
And not individually

By: _____
Phillip Brougham, as Chairman

Attest:

Secretary

Print Name

EXHIBIT “A-1”

The Licensor Property

Light post CO-924 located on Cherry Oaks Trail (Fiddler’s Creek Phase 3 Unit Two Tract R-2 - Parcel ID No. 32433031986), as it adjoins Fiddler’s Creek Phase 3 Unit Two Lot 14 shown below (9080 Cherry Oaks Trail - Parcel ID No. 32433032309).



EXHIBIT "A-2"

The Pole

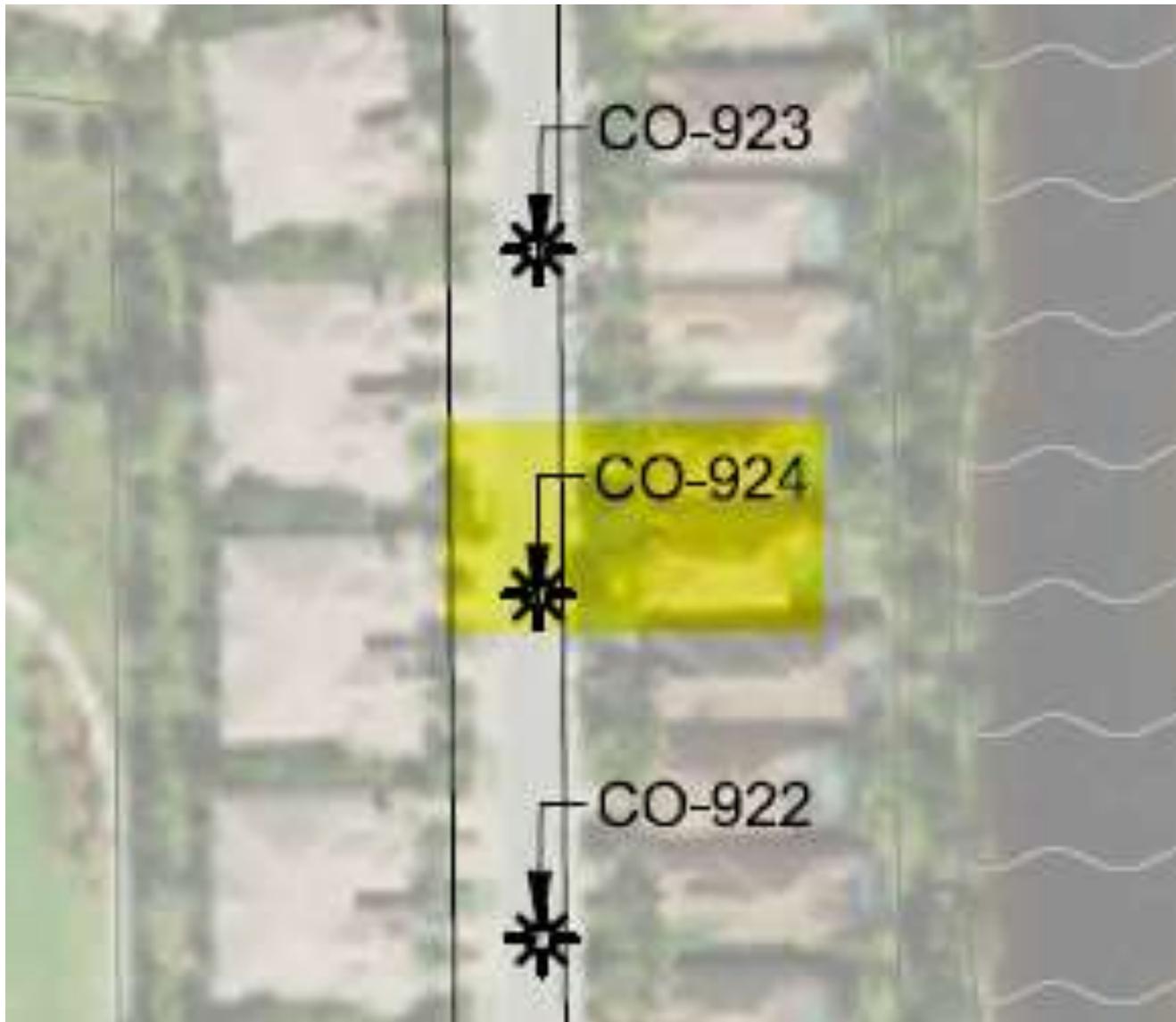


EXHIBIT "A-3"



**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT
#1**

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FEMA

May 23, 2019

Mr. Jared Moskowitz, Director
Florida Division of Emergency Management
2555 Shumard Oak Boulevard
Tallahassee, FL 32399-2100

Mr. Chesley Adams
Fiddler's Creek Community Development District
3470 Club Center Boulevard
Naples, FL 34114

Re: FEMA Public Assistance Eligibility Determination - Fiddler's Creek Community Development District, PA ID 021-U5EP9-00, FEMA-4337-DR-FL, 7089

Dear Mr. Moskowitz and Mr. Adams:

The Department of Homeland Security's Federal Emergency Management Agency (FEMA) has determined that the cost is ineligible for Public Assistance funding. Please see the enclosed FEMA Public Assistance Determination Memorandum for detailed information.

Under the Robert T. Stafford Disaster Relief and Emergency Assistance Act and applicable regulations, the Fiddler's Creek Community Development District (Applicant) is entitled to appeal this eligibility determination. The Applicant may appeal this determination to the FEMA Region 4 Regional Administrator pursuant to 44 CFR § 206.206. The appeal must: (1) contain documented justification supporting the Applicant's position, (2) specify the monetary figure in dispute, and (3) cite the provisions in federal law, regulation, or policy with which the Applicant believes the initial action was inconsistent. The Applicant should also include a current email address to receive electronic correspondence. An appeal must be submitted to the Florida Division of Emergency Management (Recipient) by the Applicant within 60 days of the Applicant's receipt of this letter. The Pass-Through Entity transmittal of that appeal, with a written recommendation, is required to be submitted to Region 4 within 60 days of receiving the Applicant's letter.

Lastly, as FEMA will not accept additional information after issuance of the Regional Administrator's first appeal decision, the Applicant must submit all relevant supporting information with its first appeal.

Mr. Moskowitz and Mr. Adams

May 23, 2019

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If you have any questions, please contact Allison McLeary, Florida Division of Emergency Management Appeals Officer, 850-815-4417 or email Allison.Mcleary@em.myflorida.com.

Sincerely,



Angela Gillman Green
Infrastructure Branch Director
Federal Emergency Management Agency
FEMA 4337-DR-FL

Enclosures:

FEMA PA Eligibility Determination Memorandum

**ELIGIBILITY DETERMINATION MEMORANDUM
Fiddlers Creek Community Development District**

FEMA-4337-DR-FL

PA ID: 021-USEP9-00

Applicant Type		<input type="checkbox"/> State Agency <input checked="" type="checkbox"/> Local Government <input type="checkbox"/> Tribe <input type="checkbox"/> Private Nonprofit	
Grants Manager: <i>Only fill out this section if the project is in Grants Manager.</i>		EMMIE: <i>Only fill out this section if the project worksheet is in EMMIE.</i>	
Project No.	7089	EMMIE Project Worksheet No.	
Version No.	0	Version No.	
Damage Inventory No.	align="center">22068	EMMIE Project Cost	-
		Total Amount Obligated	
Project Title		80% Cost share	
Project Size	<input type="checkbox"/> Large <input checked="" type="checkbox"/> Small (<i>Potentially subject to Net Small Project Overrun appeal</i>)	Category of Work	A
Issue(s): Procurement			
Amount at Issue	\$89,976.00	Eligibility Issue Type(s)	<input type="checkbox"/> Applicant Eligibility <input type="checkbox"/> Facility Eligibility <input type="checkbox"/> Work Eligibility <input checked="" type="checkbox"/> Cost Eligibility
Amount Denied	\$89,976.00		
Issue Keyword(s)	Procurement		

Project Description:

Hurricane Irma caused strong winds, torrential rain and tidal surge which resulted in extensive damage throughout Florida. The incident period is September 04, 2017, through October 18, 2017. The widespread damage resulted in a major disaster declaration (FEMA-4337-DR-FL) on September 10, 2017. This disaster declaration, as amended, authorized Public Assistance (PA) in all Florida counties

Fiddlers Creek Community Development District (Applicant) is an eligible applicant under the FEMA PA Program as a special district established by State statues, and is, as amended, a local unit of government.

High velocity winds and heavy rain from the event deposited woody and vegetative debris throughout the Community Development District, creating egress/ingress hazards for emergency responders and residents of the district. The Applicant used a vendor with a pre-existing landscaping contract (*LandCare-Project #7089 - DR4337 FL) - Contract Document.pdf*) to conduct the first push activities which consisted of clearing public property of downed vegetative debris, removing hazardous limbs (hangers), and depositing collected vegetative debris at roadway

right of ways (ROW). The Applicant supplemented the contract services provided by LandCare with daily rate crew labor and equipment vendors that included The Davey Tree Expert, Earthbalance, Collier Paving and Concrete, and Gulfscapes (*Recovery Invoices.zip*). The vendors invoices are based on time and material rates and without evidence of competitive procurement for the work performed on 09/10/2017 to 09/16/2017.

On December 4, 2017, an Essential Elements of Information (EEI) was sent to the Applicant requesting the debris monitoring documentation, debris quantities, and a justification as to why a non-competitive procurement was necessary. The Applicant did respond to the EEI but did not provide the requested information. In February 2018, a Request for Information (RFI) was forwarded to the Applicant, but again, the Applicant's response did not provide the necessary documentation.

Issue:

Did the Applicant follow Federal/State Procurement Standards when procuring vendors to complete emergency work?

Laws, Regulations, and Policies

The Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, Pub. L. No. 93-288 (Stafford Act)(2016):

§ 403 42 U.S.C. 5170b - *Essential Assistance*

In General - Federal agencies may on the direction of the President, provide assistance essential to meeting immediate threats to life and property resulting from a major disaster, as follows:

(3) Work and Services to Save Lives and Protect Property – Performing on public or private lands or waters any work or services essential to saving lives and protecting and preserving property or public health and safety, including –

(C) clearance of roads and construction of temporary bridges necessary to the performance of emergency tasks and essential community services; ...

(F) warning of further risks and hazards; ...

(I) reduction of immediate threats to life, property, and public health and safety; and

§ 407 (a)(2) 42 U.S.C. 5173 – *Debris Removal*

The President, whenever he determines it to be in the public interest, is authorized - to make grants to any State or local government or owner or operator of a private non-profit facility for the purpose of removing debris or wreckage resulting from a major disaster from publicly or privately owned lands and waters.

Title 44 of the Code of Federal Regulations (C.F.R.) (2016):

§ 206.224 (a) - *Debris Removal*

Public interest. Upon determination that debris removal is in the public interest, the Regional Administrator may provide assistance for the removal of debris and wreckage from publicly and privately-owned lands and waters. Such removal is in the public interest when it is necessary to: eliminate immediate threats to life, public health, and safety; Eliminate immediate threats of significant damage to improved public or private property, Ensure economic recovery of the affected community to the benefit of the community-at-large...

§206.225 - *Emergency Work*

(a) *General.* (1) Emergency protective measures to save lives, to protect public health and safety, and to protect improved property are eligible...

(3) In order to be eligible, emergency protective measures must: (i) Eliminate or lessen immediate threats to live, public health or safety; or (ii) Eliminate or lessen immediate threats of significant additional damage to improved public or private property through measures which are cost effective.

Other Federal Regulations:

Title 2 of the Code of Federal Regulations (C.F.R.) (2016):

§ 200.318 – *General Procurement Standards*

(a) The non-Federal entity must use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this part.

(b) Non-Federal entities must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

(i) The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.

(j)(1) The non-Federal entity may use a time and materials type contract only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk.

§ 200.320 – *Methods of Procurement to be Followed - Procurement by Noncompetitive Proposals.*

(b) Procurement by small purchase Procedures are those relatively simple and informal procurement methods for securing services that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of sources.

(f) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply: ...

(2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation; ...

§ 200.326 – *Contract Provisions*

The non-Federal entity's contracts must contain the applicable provisions described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

§ 200.338 Remedies for Noncompliance.

If a NFE fails to comply with Federal statutes, regulations or the terms and conditions of a Federal award, the Federal awarding agency or pass-through may impose additional conditions, as described in 2 C.F.R. § 200.207...

- (a) Disallow (that is, deny both the use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.

FEMA Policy:

FEMA Public Assistance Program and Policy Guide, (April 2017) (PAPPG)

CHAPTER 2: Public Assistance Policy

Section V. Cost Eligibility - Not all costs incurred as a result of the incident are eligible. To be eligible, costs must be: directly tied to the performance of eligible work; adequately documented, consistent with the Applicant's internal policies, and procedures that apply uniformly to both Federal awards and other activities of the Applicant and necessary and reasonable to accomplish the work properly and efficiently.

The Applicant is responsible for providing documentation to demonstrate its claimed costs are reasonable. If FEMA determines any of the costs to be unreasonable based on its evaluation, FEMA may disallow all or part of the costs by adjusting eligible funding to an amount it determines to be reasonable.

(G) Procurement and Contracting Requirements - FEMA provides PA funding for contract costs based on the terms of the contract if the Applicant meets Federal procurement and contracting requirements. This section provides information on Federal procurement and contracting requirements. FEMA's *Procurement Guidance for Recipients and Subrecipients Under 2 C.F.R. Part 200 (Uniform Rules)* provides additional details regarding Federal procurement and contracting requirements.

Section VI: *Emergency Work Eligibility*

(A) Debris Removal - Debris removal activities, such as clearance, removal, and disposal, are eligible as Category A if the removal is in the public interest based on whether the work: eliminates immediate threats to lives, public health, and safety; eliminates immediate threats of significant damage to improved public or private property; ensures economic recovery of the affected community to the benefit of the community at large property...

CHAPTER 3: Public Assistance Program Administration

Section II. Project Formulation

[I]t is the Applicant's responsibility to substantiate its claim as eligible. If the Applicant does not provide sufficient documentation to support its claim as eligible, FEMA cannot provide PA funding for the work.

FEMA Fact Sheet: PA Procurement Conducted under Exigent or Emergency Circumstances, January 19, 2018

For use when a non-state Applicant determines that immediate actions required to address the public exigency or emergency cannot be delayed by a competitive solicitation. This represents an exception to requirements for full and open competition. FEMA approval is not required for use of noncompetitive procurements under the emergency or exigency exception, however, the use of noncompetitive procurements does not relieve non-state applicants from complying with other procurement requirements or from ensuring that costs are reasonable.

Non-state applicants must comply with the following requirements, regardless of whether exigent or emergency circumstances exist: Contracts must include the required contract clauses; Contracts must include the Federal bonding requirements if the contract is for construction or facility improvement; Contracts must be awarded to a responsible contractor; The non-state applicant must complete a cost or price analysis to determine that the cost or price of the contract is fair and reasonable; The use of cost-plus-percentage-of-cost contracting is prohibited, Use of time and materials contracts must comply with 2 C.F.R. 200.318(j)

Analysis:

Cost Eligibility, Procurement: – *Did the Applicant follow Federal procurement standards as well as its own purchasing policies and procedures when soliciting for vendors to complete emergency work?*

FEMA, through delegated authority, may make contributions to a local government for the debris removal and performing work that reduces the immediate threats to life, property, and public health and safety that results from a declared disaster. *Stafford Act § 407(a)(2)*. Applicants must comply with Federal procurement standards as a condition of receiving PA funding for contract costs for eligible work. Applicants must also follow its own procurement procedures, provided those procedures conform to applicable Federal law and standards. *2 C.F.R. § 200.318(a) and PAPPG at p. 31*. Here, FEMA must analyze if the Applicant followed Federal procurement standards as well as the local purchasing policies and procedures.

Federal Procurement Standards

Emergency and Exigent Circumstances - Procurement regulations may be waived if a public emergency or exigency will not permit a delay and the Applicant is claiming this procurement exception. *2 C.F.R §200.320(f)(2) and PAPPG at p. 32*. The Applicant did not provide necessary elements of a noncompetitive procurement justification. *PAPPG at p.33 and FEMA Fact Sheet: PA Procurement Conducted under Exigent or Emergency Circumstances (Facts Sheet: PA Procurement)*. https://www.fema.gov/media-library-data/1537192764124-4c99f98f8cf5b63584ac80d252b0a9b5/EE_Procurement_PA_Fact_Sheet_1-18-2018_508_FINAL.pdf at pp. 2-3. (last viewed Jan. 14, 2019). This failure is contrary to Federal procurement regulations.

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Contract Clauses Contract Provision – Rather than enter into noncompetitive contracts with required provisions, the Applicant provided no executed contracts. *2 C.F.R. §200.326 and PAPPG at p. 31*. This failure is contrary to Federal procurement regulations

Cost Reasonableness Contract Provisions – The Applicant must substantiate that the cost of the debris work did not exceed an amount that would be incurred by a prudent person at the time the decision was made to incur the cost. *2 C.F.R. § 200.404 and PAPPG at p. 23* The Applicant must and did not perform a cost or price analysis in connection with the procurement actions that were more than the local, State and Federal small purchases/simplified acquisition thresholds. *PAPPG at p. 33*. This failure is contrary to Federal procurement regulations. This failure is contrary to Federal procurement regulations.

“Not to Exceed” Contract Provision – The Applicant may use a time and materials type contract only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. *2 C.F.R. § 200.320(j)(1)*. Here, FEMA determines that the Applicant entered into a time and materials (T&M) contract based on these factors:

- The vendor invoices list man hours and equipment use in a manner consistent with a time and materials contract.
- The Applicant did not set “not to exceed” price caps on the vendors work.
- The Applicant work’s orders and purchase orders are issued for the exact amount of the invoices after the work was performed and the vendor invoices and were received.

FEMA has not received a justification from the Applicant and is therefore unable to establish that Federal procurement regulations were followed.

Contractor Oversight - The Applicant, a non-Federal entity, must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. *2 C.F.R. § 200.318(b)*. FEMA determines that the Applicant did not maintain the appropriate oversight, and Federal procurement requirements were not followed.

Remedies for Noncompliance – The Applicant made discretionary procurement decisions. FEMA does not substitute its judgement for that of the Applicant. FEMA may impose additional conditions including disallowing all or part of the costs of an activity or action not in compliance *2 C.F.R. §200.338(a) and PAPPG at p.23*. That remedy is appropriate here. FEMA is disallowing all costs.

The Applicant used an impermissible T & M contract; failed to establish an emergency and exigency justification; failed to establish a “not to exceed” cap amount; and failed to maintain proper oversight of contractors as required by Federal procurement standards.

Eligibility Determination: Partially Approved Denied

FEMA is able to determine from the documentation provided that the Applicant did not follow Federal procurement procedures. As such, the \$89,976.00 in costs claimed by the Applicant for Project 7089 is denied.

Notice of Right to Appeal:

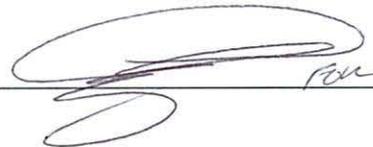
The Applicant may appeal this determination to the Regional Administrator, pursuant to Title 44 of the Code of Federal Regulations § 206.206, Appeals. If the Applicant elects to file an appeal, the appeal must:

- 1) Contain documented justification supporting the Applicant's position;
- 2) Specify the monetary figure in dispute; and
- 3) Cite the provisions in federal law, regulation, and/or policy with which the Applicant believes the initial action was inconsistent.

The appeal must be submitted to the State by the Applicant within 60 days of its receipt of this determination. The State's transmittal of that appeal, with the State's recommendation, is required to be submitted to The FEMA Regional Administrator's office within 60 days of the receipt of the Applicant's letter.

Preparation and Review:

Preparer: Franklin Fultz, PA Policy Advisor

Signature:  _____

Date: 5/14/2019

Office of Chief Counsel Reviewer: David Russo, Attorney Advisor

Signature:  _____

Date: 17 MAR/19

Approval:

PA Management: Angela Gillman, Infrastructure Branch Director

Signature:  _____

Date: 29 May 19



FEMA

May 23, 2019

Mr. Jared Moskowitz, Director
Florida Division of Emergency Management
2555 Shumard Oak Boulevard
Tallahassee, FL 32399-2100

Mr. Chesley Adams
Fiddler's Creek Community Development District
3470 Club Center Boulevard
Naples, FL 34114

Re: FEMA Public Assistance Eligibility Determination - Fiddler's Creek Community Development District, PA ID 021-U5EP9-00, FEMA-4337-DR-FL, 10165

Dear Mr. Moskowitz and Mr. Adams:

The Department of Homeland Security's Federal Emergency Management Agency (FEMA) has determined that the cost is ineligible for Public Assistance funding. Please see the enclosed FEMA Public Assistance Determination Memorandum for detailed information.

Under the Robert T. Stafford Disaster Relief and Emergency Assistance Act and applicable regulations, the Fiddler's Creek Community Development District (Applicant) is entitled to appeal this eligibility determination. The Applicant may appeal this determination to the FEMA Region 4 Regional Administrator pursuant to 44 CFR § 206.206. The appeal must: (1) contain documented justification supporting the Applicant's position, (2) specify the monetary figure in dispute, and (3) cite the provisions in federal law, regulation, or policy with which the Applicant believes the initial action was inconsistent. The Applicant should also include a current email address to receive electronic correspondence. An appeal must be submitted to the Florida Division of Emergency Management (Recipient) by the Applicant within 60 days of the Applicant's receipt of this letter. The Pass-Through Entity transmittal of that appeal, with a written recommendation, is required to be submitted to Region 4 within 60 days of receiving the Applicant's letter.

Lastly, as FEMA will not accept additional information after issuance of the Regional Administrator's first appeal decision, the Applicant must submit all relevant supporting information with its first appeal.

Mr. Moskowitz and Mr. Adams

May 23, 2019

Page 2

If you have any questions, please contact Allison McLeary, Florida Division of Emergency Management Appeals Officer, 850-815-4417 or email Allison.McLeary@em.myflorida.com.

Sincerely,



Angela Gillman Green
Infrastructure Branch Director
Federal Emergency Management Agency
FEMA 4337-DR-FL

Enclosures:

FEMA PA Eligibility Determination Memorandum

**ELIGIBILITY DETERMINATION MEMORANDUM
Fiddlers Creek Community Development District**

FEMA-4337-DR-FL

PA ID: 021-U5EP9-00

Applicant Type		<input type="checkbox"/> State Agency <input checked="" type="checkbox"/> Local Government <input type="checkbox"/> Tribe <input type="checkbox"/> Private Nonprofit	
Grants Manager: <i>Only fill out this section if the project is in Grants Manager.</i>		EMMIE: <i>Only fill out this section if the project worksheet is in EMMIE.</i>	
Project No.	10165	EMMIE Project Worksheet No.	
Version No.	0	Version No.	
Damage Inventory No.	align="center">47370	EMMIE Project Cost	-
		Total Amount Obligated	
Project Title		80% Cost share	
Project Size	<input type="checkbox"/> Large <input checked="" type="checkbox"/> Small (<i>Potentially subject to Net Small Project Overrun appeal</i>)		Category of Work
Issue(s):		Procurement	
Amount at Issue	\$14,040.00	Eligibility Issue Type(s)	<input type="checkbox"/> Applicant Eligibility <input type="checkbox"/> Facility Eligibility <input type="checkbox"/> Work Eligibility <input checked="" type="checkbox"/> Cost Eligibility
Amount Denied	\$14,040.00		
Issue Keyword(s)	Procurement		

Project Description:

Hurricane Irma caused strong winds, torrential rain and tidal surge which resulted in extensive damage throughout Florida. The incident period is September 04, 2017, through October 18, 2017. The widespread damage resulted in a major disaster declaration (FEMA-4337-DR-FL) on September 10, 2017. This disaster declaration, as amended, authorized Public Assistance (PA) in all Florida counties

Fiddlers Creek Community Development District (Applicant) is an eligible applicant under the FEMA PA Program as a special district established by State statutes, and is, as amended, a local unit of government.

High velocity winds and heavy rain from the event deposited woody and vegetative debris throughout the Community Development District, creating egress/ingress hazards for emergency responders and residents of the district. The Applicant's debris removal scope-of-work (SOW) consisted of tree and branch cutting/hauling, debris removal from roadway rights-of-way (ROW) and the transportation of the debris to disposal sites.

The Applicant procured the services of LandCare following competitive procurement of an annual landscaping agreement, dated February 1, 2017. This agreement is for a one-year (12 month) term, renewable for one additional 12-month term and is for time, equipment and materials (*Landcare Executed Contract, Fiddlers 1.pdf*). The Applicant supplemented the contract services provided by LandCare with daily rate crew labor and equipment with a vendor, The Davey Tree Expert company. The daily time and material rates and fees are identified by the submitted invoices from this vendor (*DR 4337 FL Contract document.pdf*). The Applicant requests \$14,040.00 as reimbursement for the cost of this scope-of-work.

On December 4, 2017, an Essential Elements of Information (EEI) was sent to the Applicant requesting the debris monitoring documentation, debris quantities, and a justification as to why a non-competitive procurement was necessary. The Applicant did respond to the EEI but did not provide the requested information. In February 2018, a Request for Information (RFI) was forwarded to the Applicant, but again, the Applicant's response did not provide the necessary documentation.

Issue:

Did the Applicant follow Federal/State Procurement Standards when procuring vendors to complete emergency work?

Laws, Regulations, and Policies

The Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, Pub. L. No. 93-288 (Stafford Act)(2016):

§ 403 42 U.S.C. 5170b - *Essential Assistance*

In General - Federal agencies may on the direction of the President, provide assistance essential to meeting immediate threats to life and property resulting from a major disaster, as follows:

(3) Work and Services to Save Lives and Protect Property – Performing on public or private lands or waters any work or services essential to saving lives and protecting and preserving property or public health and safety, including –

(C) clearance of roads and construction of temporary bridges necessary to the performance of emergency tasks and essential community services; ...

(F) warning of further risks and hazards; ...

(I) reduction of immediate threats to life, property, and public health and safety; and

§ 407 (a)(2) 42 U.S.C. 5173 – *Debris Removal*

The President, whenever he determines it to be in the public interest, is authorized - to make grants to any State or local government or owner or operator of a private non-profit facility for the purpose of removing debris or wreckage resulting from a major disaster from publicly or privately owned lands and waters.

Title 44 of the Code of Federal Regulations (C.F.R.) (2016):

§ 206.224 (a) - Debris Removal

Public interest. Upon determination that debris removal is in the public interest, the Regional Administrator may provide assistance for the removal of debris and wreckage from publicly and privately-owned lands and waters. Such removal is in the public interest when it is necessary to: eliminate immediate threats to life, public health, and safety; Eliminate immediate threats of significant damage to improved public or private property, Ensure economic recovery of the affected community to the benefit of the community-at-large...

§206.225 - Emergency Work

(a) *General.* (1) Emergency protective measures to save lives, to protect public health and safety, and to protect improved property are eligible...

(3) In order to be eligible, emergency protective measures must: (i) Eliminate or lessen immediate threats to live, public health or safety; or (ii) Eliminate or lessen immediate threats of significant additional damage to improved public or private property through measures which are cost effective.

Other Federal Regulations:

Title 2 of the Code of Federal Regulations (C.F.R.) (2016):

§ 200.318 – General Procurement Standards

(a) The non-Federal entity must use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this part.

(b) Non-Federal entities must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

(i) The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.

(j)(1) The non-Federal entity may use a time and materials type contract only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk.

§ 200.320 – Methods of Procurement to be Followed - Procurement by Noncompetitive Proposals.

(b) Procurement by small purchase Procedures are those relatively simple and informal procurement methods for securing services that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of sources.

(f) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply: ...

(2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation; ...

§ 200.326 – Contract Provisions

The non-Federal entity's contracts must contain the applicable provisions described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

§ 200.338 Remedies for Noncompliance.

If a NFE fails to comply with Federal statutes, regulations or the terms and conditions of a Federal award, the Federal awarding agency or pass-through may impose additional conditions, as described in 2 C.F.R. § 200.207...

- (a) Disallow (that is, deny both the use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.

FEMA Policy:

FEMA Public Assistance Program and Policy Guide, (April 2017) (PAPPG)

CHAPTER 2: Public Assistance Policy

Section V. Cost Eligibility - Not all costs incurred as a result of the incident are eligible. To be eligible, costs must be: directly tied to the performance of eligible work; adequately documented, consistent with the Applicant's internal policies, and procedures that apply uniformly to both Federal awards and other activities of the Applicant and necessary and reasonable to accomplish the work properly and efficiently.

The Applicant is responsible for providing documentation to demonstrate its claimed costs are reasonable. If FEMA determines any of the costs to be unreasonable based on its evaluation, FEMA may disallow all or part of the costs by adjusting eligible funding to an amount it determines to be reasonable.

(G) Procurement and Contracting Requirements - FEMA provides PA funding for contract costs based on the terms of the contract if the Applicant meets Federal procurement and contracting requirements. This section provides information on Federal procurement and contracting requirements. FEMA's *Procurement Guidance for Recipients and Subrecipients Under 2 C.F.R. Part 200 (Uniform Rules)* provides additional details regarding Federal procurement and contracting requirements.

Section VI: *Emergency Work Eligibility*

(A) Debris Removal - Debris removal activities, such as clearance, removal, and disposal, are eligible as Category A if the removal is in the public interest based on whether the work: eliminates immediate threats to lives, public health, and safety; eliminates immediate threats of significant damage to improved public or private property; ensures economic recovery of the affected community to the benefit of the community at large property...

CHAPTER 3: Public Assistance Program Administration

Section II. Project Formulation

[I]t is the Applicant's responsibility to substantiate its claim as eligible. If the Applicant does not provide sufficient documentation to support its claim as eligible, FEMA cannot provide PA funding for the work.

FEMA Fact Sheet: PA Procurement Conducted under Exigent or Emergency Circumstances, January 19, 2018

For use when a non-state Applicant determines that immediate actions required to address the public exigency or emergency cannot be delayed by a competitive solicitation. This represents an exception to requirements for full and open competition. FEMA approval is not required for use of noncompetitive procurements under the emergency or exigency exception, however, the use of noncompetitive procurements does not relieve non-state applicants from complying with other procurement requirements or from ensuring that costs are reasonable.

Non-state applicants must comply with the following requirements, regardless of whether exigent or emergency circumstances exist: Contracts must include the required contract clauses; Contracts must include the Federal bonding requirements if the contract is for construction or facility improvement; Contracts must be awarded to a responsible contractor; The non-state applicant must complete a cost or price analysis to determine that the cost or price of the contract is fair and reasonable; The use of cost-plus-percentage-of-cost contracting is prohibited, Use of time and materials contracts must comply with 2 C.F.R. 200.318(j)

Analysis:

Cost Eligibility, Procurement: – *Did the Applicant follow Federal procurement standards as well as its own purchasing policies and procedures when soliciting for vendors to complete emergency work?*

FEMA, through delegated authority, may make contributions to a local government for the debris removal and performing work that reduces the immediate threats to life, property, and public health and safety that results from a declared disaster. *Stafford Act § 407(a)(2)*. Applicants must comply with Federal procurement standards as a condition of receiving PA funding for contract costs for eligible work. The Applicant must follow its own procurement procedures, provided that the procurements conform to applicable Federal law and standards. *2 C.F.R. § 200.318(a) and PAPPG at p. 31*. Here, FEMA must analyze if the Applicant followed Federal procurement standards as well as the local purchasing policies and procedures.

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FEMA has not received a justification and is unable to determine that Federal procurement regulations were followed.

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Remedies for Noncompliance – The Applicant made discretionary procurement decisions. FEMA does not substitute its judgement for that of the Applicant. FEMA may impose additional conditions including disallowing all or part of the costs of an activity or action not in compliance *2 C.F.R. §200.338(a) and PAPPG at p.23*. That remedy is appropriate here. FEMA is disallowing all costs.

The Applicant used an impermissible T & M contract; failed to establish an emergency and exigency justification; failed to establish a “not to exceed” cap amount; and failed to maintain proper oversight of contractors as required by Federal procurement standards.

Eligibility Determination: Partially Approved Denied

FEMA is able to determine from the documentation provided that the Applicant did not follow Federal procurement procedures. As such, the \$14,040.00 in costs claimed by the Applicant for Project 10165 is denied.

Notice of Right to Appeal:

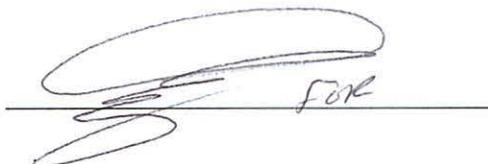
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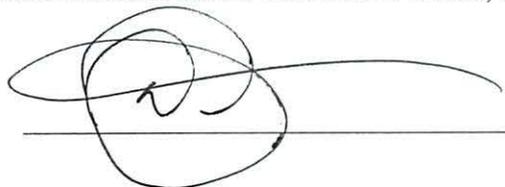
Preparation and Review:

Preparer: Franklin Fultz, PA Policy Advisor

Signature:  _____

Date: 5/14/2019

Office of Chief Counsel Reviewer: David Russo, Attorney Advisor

Signature:  _____

Date: 17 May 19

Approval:

PA Management: Angela Gillman, Infrastructure Branch Director

Signature:  _____

Date: 29 May 19



FEMA

May 23, 2019

Mr. Jared Moskowitz, Director
Florida Division of Emergency Management
2555 Shumard Oak Boulevard
Tallahassee, FL 32399-2100

Mr. Chesley Adams
Fiddler's Creek Community Development District
3470 Club Center Boulevard
Naples, FL 34114

Re: FEMA Public Assistance Eligibility Determination - Fiddler's Creek Community Development District, PA ID 021-U5EP9-00, FEMA-4337-DR-FL, 7033

Dear Mr. Moskowitz and Mr. Adams:

The Department of Homeland Security's Federal Emergency Management Agency (FEMA) has determined that the cost is ineligible for Public Assistance funding. Please see the enclosed FEMA Public Assistance Determination Memorandum for detailed information.

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Mr. Moskowitz and Mr. Adams
May 23, 2019
Page 2

If you have any questions, please contact Allison McLeary, Florida Division of Emergency Management Appeals Officer, 850-815-4417 or email Allison.Mcleary@em.myflorida.com.

Sincerely,



Angela Gillman Green
Infrastructure Branch Director
Federal Emergency Management Agency
FEMA 4337-DR-FL

Enclosures:
FEMA PA Eligibility Determination Memorandum

**ELIGIBILITY DETERMINATION MEMORANDUM
Fiddlers Creek Community Development District**

FEMA-4337-DR-FL

PA ID: 021-USEP9-00

Applicant Type		<input type="checkbox"/> State Agency <input checked="" type="checkbox"/> Local Government <input type="checkbox"/> Tribe <input type="checkbox"/> Private Nonprofit	
Grants Manager: <i>Only fill out this section if the project is in Grants Manager.</i>		EMMIE: <i>Only fill out this section if the project worksheet is in EMMIE.</i>	
Project No.	7033	EMMIE Project Worksheet No.	
Version No.	0	Version No.	
Damage Inventory No.	22069	EMMIE Project Cost	-
		Total Amount Obligated	
Project Title		80% Cost share	
Project Size	<input type="checkbox"/> Large	Category of Work	A
	<input checked="" type="checkbox"/> Small <i>(Potentially subject to Net Small Project Overrun appeal)</i>		
Issue(s):		Procurement	
Amount at Issue	\$479,773.70	Eligibility Issue Type(s)	<input type="checkbox"/> Applicant Eligibility <input type="checkbox"/> Facility Eligibility <input type="checkbox"/> Work Eligibility <input checked="" type="checkbox"/> Cost Eligibility
Amount Denied	\$479,773.70		
Issue Keyword(s)	Procurement		

Project Description:

Hurricane Irma caused strong winds, torrential rain and tidal surge which resulted in extensive damage throughout Florida. The incident period is September 04, 2017, through October 18, 2017. The widespread damage resulted in a major disaster declaration (FEMA-4337-DR-FL) on September 10, 2017. This disaster declaration, as amended, authorized Public Assistance (PA) in all Florida counties

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High velocity winds and heavy rain from the event deposited woody and vegetative debris throughout the Community Development District, creating egress/ingress hazards for emergency responders and residents of the district. The Applicant's debris removal scope-of-work (SOW) consisted of tree and branch cutting/hauling, debris removal from roadway rights-of-way (ROW) and the transportation of the debris to disposal sites.

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(C) clearance of roads and construction of temporary bridges necessary to the performance of emergency tasks and essential community services; ...

(F) warning of further risks and hazards; ...

(I) reduction of immediate threats to life, property, and public health and safety; and

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Public interest. Upon determination that debris removal is in the public interest, the Regional Administrator may provide assistance for the removal of debris and wreckage from publicly and privately-owned lands and waters. Such removal is in the public interest when it is necessary to: eliminate immediate threats to life, public health, and safety; Eliminate immediate threats of significant damage to improved public or private property, Ensure economic recovery of the affected community to the benefit of the community-at-large...

§206.225 - Emergency Work

(a) *General.* (1) Emergency protective measures to save lives, to protect public health and safety, and to protect improved property are eligible...

(3) In order to be eligible, emergency protective measures must: (i) Eliminate or lessen immediate threats to live, public health or safety; or (ii) Eliminate or lessen immediate threats of significant additional damage to improved public or private property through measures which are cost effective.

Other Federal Regulations:

Title 2 of the Code of Federal Regulations (C.F.R.) (2016):

§ 200.318 – General Procurement Standards

(a) The non-Federal entity must use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this part.

(b) Non-Federal entities must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

(i) The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.

(j)(1) The non-Federal entity may use a time and materials type contract only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk.

§ 200.320 – Methods of Procurement to be Followed - Procurement by Noncompetitive Proposals.

(b) Procurement by small purchase Procedures are those relatively simple and informal procurement methods for securing services that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of sources.

(f) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply: ...

(2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation; ...

§ 200.326 – Contract Provisions

The non-Federal entity's contracts must contain the applicable provisions described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

§ 200.338 Remedies for Noncompliance.

If a NFE fails to comply with Federal statutes, regulations or the terms and conditions of a Federal award, the Federal awarding agency or pass-through may impose additional conditions, as described in 2 C.F.R. § 200.207...

- (a) Disallow (that is, deny both the use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.

FEMA Policy:

FEMA Public Assistance Program and Policy Guide, (April 2017) (PAPPG)

CHAPTER 2: Public Assistance Policy

Section V. Cost Eligibility - Not all costs incurred as a result of the incident are eligible. To be eligible, costs must be: directly tied to the performance of eligible work; adequately documented, consistent with the Applicant's internal policies, and procedures that apply uniformly to both Federal awards and other activities of the Applicant and necessary and reasonable to accomplish the work properly and efficiently.

The Applicant is responsible for providing documentation to demonstrate its claimed costs are reasonable. If FEMA determines any of the costs to be unreasonable based on its evaluation, FEMA may disallow all or part of the costs by adjusting eligible funding to an amount it determines to be reasonable.

(G) Procurement and Contracting Requirements - FEMA provides PA funding for contract costs based on the terms of the contract if the Applicant meets Federal procurement and contracting requirements. This section provides information on Federal procurement and contracting requirements. FEMA's *Procurement Guidance for Recipients and Subrecipients Under 2 C.F.R. Part 200 (Uniform Rules)* provides additional details regarding Federal procurement and contracting requirements.

Section VI: Emergency Work Eligibility

(A) Debris Removal - Debris removal activities, such as clearance, removal, and disposal, are eligible as Category A if the removal is in the public interest based on whether the work: eliminates immediate threats to lives, public health, and safety; eliminates immediate threats of significant damage to improved public or private property; ensures economic recovery of the affected community to the benefit of the community at large property...

CHAPTER 3: Public Assistance Program Administration

Section II. Project Formulation

[I]t is the Applicant's responsibility to substantiate its claim as eligible. If the Applicant does not provide sufficient documentation to support its claim as eligible, FEMA cannot provide PA funding for the work.

FEMA Fact Sheet: PA Procurement Conducted under Exigent or Emergency Circumstances, January 19, 2018

For use when a non-state Applicant determines that immediate actions required to address the public exigency or emergency cannot be delayed by a competitive solicitation. This represents an exception to requirements for full and open competition. FEMA approval is not required for use of noncompetitive procurements under the emergency or exigency exception, however, the use of noncompetitive procurements does not relieve non-state applicants from complying with other procurement requirements or from ensuring that costs are reasonable.

Non-state applicants must comply with the following requirements, regardless of whether exigent or emergency circumstances exist: Contracts must include the required contract clauses; Contracts must include the Federal bonding requirements if the contract is for construction or facility improvement; Contracts must be awarded to a responsible contractor; The non-state applicant must complete a cost or price analysis to determine that the cost or price of the contract is fair and reasonable; The use of cost-plus-percentage-of-cost contracting is prohibited, Use of time and materials contracts must comply with 2 C.F.R. 200.318(j)

Analysis:

Cost Eligibility, Procurement: – *Did the Applicant follow Federal procurement standards as well as its own purchasing policies and procedures when soliciting for vendors to complete emergency work?*

FEMA, through delegated authority, may make contributions to a local government for the debris removal and performing work that reduces the immediate threats to life, property, and public health and safety that results from a declared disaster. *Stafford Act § 407(a)(2)*. Applicants must comply with Federal procurement standards as a condition of receiving PA funding for contract costs for eligible work. The Applicant must follow its own procurement procedures, provided that the procurements conform to applicable Federal law and standards. *2 C.F.R. § 200.318(a) and PAPPG at p. 31*. Here, FEMA must analyze if the Applicant followed Federal procurement standards as well as the local purchasing policies and procedures.

Federal Procurement Standards

Emergency and Exigent Circumstances - Procurement regulations may be waived if a public emergency or exigency will not permit a delay and the Applicant is claiming this procurement exception. *2 C.F.R §200.320(f)(2) and PAPPG at p. 32*. The Applicant did not provide necessary elements of a noncompetitive procurement justification. *PAPPG at p.33 and FEMA Fact Sheet: PA Procurement Conducted under Exigent or Emergency Circumstances (Facts Sheet: PA Procurement)*. https://www.fema.gov/media-library-data/1537192764124-4c99f98f8cf5b63584ac80d252b0a9b5/EE_Procurement_PA_Fact_Sheet_1-18-2018_508_FINAL.pdf at pp. 2-3. (last viewed Jan. 14, 2019). This failure is contrary to Federal procurement regulations

FEMA Fact Sheet: PA Procurement Conducted under Exigent or Emergency Circumstances (Facts Sheet: PA Procurement). https://www.fema.gov/media-library-data/1537192764124-4c99f98f8cf5b63584ac80d252b0a9b5/EE_Procurement_PA_Fact_Sheet_1-18-2018_508_FINAL.pdf (last viewed Jan. 14, 2019).

Contract Clauses Contract Provision – Rather than enter into noncompetitive contracts with required provisions, the Applicant provided no executed contracts. *2 C.F.R. §200.326 and PAPPG at p. 31*. This failure is contrary to Federal procurement regulations

Cost Reasonableness Contract Provisions – The Applicant must substantiate that the cost of the debris work did not exceed an amount that would be incurred by a prudent person at the time the decision was made to incur the cost. *2 C.F.R. § 200.404 and PAPPG at p. 23* The Applicant must and did not perform a cost or price analysis in connection with the procurement actions that were more than the local, State and Federal small purchases/simplified acquisition thresholds. *PAPPG at p. 33*. This failure is contrary to Federal procurement regulations. This failure is contrary to Federal procurement regulations.

“Not to Exceed” Contract Provision – The Applicant may use a time and materials type contract only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. *2 C.F.R. § 200.320(j)(1)*. Here, FEMA determines that the Applicant entered into a time and materials (T&M) contract based on these factors:

- The vendor invoices list man hours and equipment use in a manner consistent with a time and materials contract.
- The Applicant did not set “not to exceed” price caps on the vendors work.
- The Applicant work’s orders and purchase orders are issued for the exact amount of the invoices after the work was performed and the vendor invoices and were received.

FEMA has not received a justification and is unable to determine that Federal procurement regulations were followed.

Contractor Oversight - The Applicant, a non-Federal entity, must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. *2 C.F.R. § 200.318(b)*. FEMA determines that the Applicant did not maintain the appropriate oversight, and Federal procurement requirements were not followed.

Remedies for Noncompliance – The Applicant made discretionary procurement decisions. FEMA does not substitute its judgement for that of the Applicant. FEMA may impose additional conditions including disallowing all or part of the costs of an activity or action not in compliance *2 C.F.R. §200.338(a) and PAPPG at p.23*. That remedy is appropriate here. FEMA is disallowing all costs.

The Applicant used an impermissible T & M contract; failed to establish an emergency and exigency justification; failed to establish a “not to exceed” cap amount; and failed to maintain proper oversight of contractors as required by Federal procurement standards.

Eligibility Determination: Partially Approved Denied

FEMA is able to determine from the documentation provided that the Applicant did not follow Federal procurement procedures. As such, the \$479,773.70 in costs claimed by the Applicant for Project 7033 is denied.

Notice of Right to Appeal:

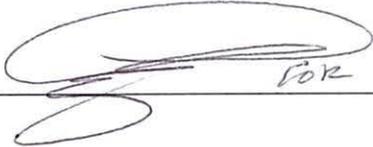
The Applicant may appeal this determination to the Regional Administrator, pursuant to Title 44 of the Code of Federal Regulations § 206.206, Appeals. If the Applicant elects to file an appeal, the appeal must:

- 1) Contain documented justification supporting the Applicant's position;
- 2) Specify the monetary figure in dispute; and
- 3) Cite the provisions in federal law, regulation, and/or policy with which the Applicant believes the initial action was inconsistent.

The appeal must be submitted to the State by the Applicant within 60 days of its receipt of this determination. The State's transmittal of that appeal, with the State's recommendation, is required to be submitted to The FEMA Regional Administrator's office within 60 days of the receipt of the Applicant's letter.

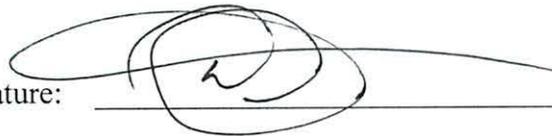
Preparation and Review:

Preparer: Franklin Fultz, PA Policy Advisor

Signature:  _____

Date: 5/14/2019

Office of Chief Counsel Reviewer: David Russo, Attorney Advisor

Signature:  _____

Date: 17 MAY 19

Approval:

PA Management: Angela Gillman, Infrastructure Branch Director

Signature:  _____

Date: 29 May 19

FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT
#1

10

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
PROPOSED BUDGET
FISCAL YEAR 2020
UPDATED JUNE 30, 2019**

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
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**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
GENERAL FUND 001 BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019				Proposed Budget FY 2020
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19	Total Actual & Projected Revenues & Expenditures	
REVENUES					
Assessment levy: on-roll - gross	3,046,931				2,715,574
Allowable discounts (4%)	(121,877)				(108,623)
Assessment levy: on-roll - net	2,925,054	2,573,809	351,245	2,925,054	2,606,951
Assessment levy: off-roll	450,056	225,028	225,028	450,056	401,112
Interest	2,200	925	1,275	2,200	2,200
Miscellaneous	15,000	7,359	180,141	187,500	15,000
Total revenues	<u>3,392,310</u>	<u>2,807,121</u>	<u>757,689</u>	<u>3,564,810</u>	<u>3,025,262</u>
EXPENDITURES					
Professional and administrative					
Supervisors	12,918	6,244	6,674	12,918	12,918
Management	60,525	30,263	30,262	60,525	60,525
Assessment roll preparation	25,490	25,490	-	25,490	25,490
Accounting services	19,764	9,882	9,882	19,764	19,764
Audit	15,400	-	15,400	15,400	15,400
Legal	25,000	10,404	14,596	25,000	25,000
Legal - litigation	35,000	85,151	20,000	105,151	-
Engineering	30,000	25,944	20,000	45,944	30,000
Telephone	731	366	365	731	757
Postage	2,300	1,274	1,026	2,300	2,300
Insurance	17,692	16,670	-	16,670	17,170
Printing and binding	659	329	330	659	659
Legal advertising	2,000	676	1,324	2,000	2,000
Office supplies and expenses	750	116	634	750	750
Annual district filing fee	175	175	-	175	175
Trustee	15,500	-	15,500	15,500	15,500
Arbitrage rebate calculation	4,000	-	4,000	4,000	4,000
Contingencies	5,000	1,818	3,182	5,000	5,000
ADA website	-	139	-	139	-
Dissemination agent	11,828	5,914	5,914	11,828	11,828
Total professional and administrative	<u>284,732</u>	<u>220,855</u>	<u>149,089</u>	<u>369,944</u>	<u>249,236</u>
Field management					
Field management services	26,237	13,118	13,119	26,237	26,237
Total field management	<u>26,237</u>	<u>13,118</u>	<u>13,119</u>	<u>26,237</u>	<u>26,237</u>
Water management					
Other contractual	407,506	96,270	311,236	407,506	407,506
Fountains	60,000	35,659	24,341	60,000	60,000
Total water management	<u>467,506</u>	<u>131,929</u>	<u>335,577</u>	<u>467,506</u>	<u>467,506</u>

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
GENERAL FUND 001 BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019				Proposed Budget FY 2020
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19	Total Actual & Projected Revenues & Expenditures	
Street lighting					
Contractual services	15,000	5,392	9,608	15,000	15,000
Electricity	38,000	17,338	20,662	38,000	38,000
Holiday lighting program	15,000	14,900	-	14,900	15,000
Miscellaneous	1,500	-	1,500	1,500	1,500
Total street lighting	<u>69,500</u>	<u>37,630</u>	<u>31,770</u>	<u>69,400</u>	<u>69,500</u>
Landscaping					
Other contractual - landscape maint.	1,060,000	423,346	636,654	1,060,000	1,060,000
Other contractual - flowers	42,000	19,924	22,076	42,000	42,000
Other Contractual-Mosquito Control					24,000
Improvements and renovations	125,000	120,875	4,125	125,000	125,000
Contingencies	15,000	-	7,500	7,500	15,000
Hurricane Clean-Up	-	13,513	-	13,513	-
Total landscaping services	<u>1,242,000</u>	<u>577,658</u>	<u>670,355</u>	<u>1,248,013</u>	<u>1,266,000</u>
Access control					
Contractual services	380,274	106,263	274,011	380,274	97,921
Rentals and leases	33,419	-	33,419	33,419	8,355
Fuel	8,802	3,166	5,636	8,802	2,200
Repairs and maintenance - parts	4,126	-	4,126	4,126	1,031
Repairs and maintenance - gatehouse	13,753	4,979	8,774	13,753	3,438
Insurance	4,951	4,630	321	4,951	1,238
Operating supplies	16,503	8,901	7,602	16,503	4,126
Utilities	4,951	-	4,951	4,951	1,238
Clickers	6,601	-	6,601	6,601	1,650
Capital Outlay	11,002	5,184	40,468	45,652	2,751
Total access control	<u>484,382</u>	<u>133,123</u>	<u>385,909</u>	<u>519,032</u>	<u>123,948</u>
Roadway services					
Roadway maintenance	75,000	112,239	-	112,239	75,000
Capital outlay	499,310	-	420,000	420,000	462,290
Total roadway services	<u>574,310</u>	<u>112,239</u>	<u>420,000</u>	<u>532,239</u>	<u>537,290</u>
Irrigation supply					
Electricity	750	149	601	750	750
Repairs and maintenance	1,500	13,910	1,500	15,410	5,000
Other Contractual- Water Manager			12,500		50,000
Supply system	134,750	70,817	63,933	134,750	134,750
Total irrigation supply services	<u>137,000</u>	<u>84,876</u>	<u>78,534</u>	<u>150,910</u>	<u>190,500</u>

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
GENERAL FUND 001 BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019				Proposed Budget FY 2020
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19	Total Actual & Projected Revenues & Expenditures	
Other fees and charges					
Property appraiser	45,704	49,990	-	49,990	40,734
Tax collector	60,939	50,581	10,358	60,939	54,311
Total fees and charges	<u>106,643</u>	<u>100,571</u>	<u>10,358</u>	<u>110,929</u>	<u>95,045</u>
Total expenditures	<u>3,392,310</u>	<u>1,411,999</u>	<u>2,094,711</u>	<u>3,494,210</u>	<u>3,025,262</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	1,395,122	(1,337,022)	70,600	-
OTHER FINANCING SOURCES/(USES)					
Transfers in*	-	32,189	28,023	60,212	-
Transfers out*	-	(132,078)	-	(132,078)	-
Total other financing sources/(uses)	<u>-</u>	<u>(99,889)</u>	<u>28,023</u>	<u>(71,866)</u>	<u>-</u>
Net change in fund balances	-	1,295,233	(1,308,999)	(1,266)	-
Fund balance - beginning (unaudited)	<u>729,062</u>	<u>691,967</u>	<u>1,987,200</u>	<u>691,967</u>	<u>690,701</u>
Fund balance - ending (projected)	<u>729,062</u>	<u>1,987,200</u>	<u>678,201</u>	<u>690,701</u>	<u>690,701</u>

*This is the residual fund balance from the series 2013-2 bonds (refunded series 2006).

	Assessment Summary			
	ERU's	FY 2019 Assessment	FY 2020 Assessment	Total Revenue
On-roll: other	1,622	1,849.99	1,648.80	2,674,354
On-roll: Developer	25	1,849.99	1,648.80	41,220
Off-roll	<u>263</u>	<u>1,711.24</u>	<u>1,525.14</u>	<u>401,112</u>
	1,910			

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
DEFINITIONS OF GENERAL FUND 001 EXPENDITURES**

EXPENDITURES

Professional and administrative

Supervisors	\$ 12,918
Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. The District anticipates meeting 12 times during the fiscal year.	
Management	60,525
Wrathell, Hunt and Associates, LLC , specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experiences of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bond financings, and finally operate and maintain the assets of the community.	
Assessment roll preparation	25,490
Includes preparing, maintaining and transmitting the annual lien roll with annual special assessment amounts for capital and operating and maintenance assessments. Pursuant to an agreement with the District, AJC Associates, Inc., currently provides this service.	
Accounting services	19,764
Consists of budget preparation and reporting, cash management, revenue reporting and accounts payable functions.	
Audit	15,400
The District is required to annually undertake an independent examination of its books, records and accounting procedures. This audit is conducted pursuant to Florida State Law and the Rules of the Auditor General.	
Legal	25,000
Woodward, Pires & Lombardo, P.A., provides on-going general counsel and legal representation. These lawyers are confronted with issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications and conveyance and contracts. In this capacity, we provide service as "Local government lawyers," realizing that this type of local government is very limited in its scope - providing infrastructure and services to development.	
Engineering	30,000
Hole Montes, Inc., provides a broad array of engineering, consulting and construction services to the District, which assists in crafting solutions with sustainability for the long term interests of the Community - recognizing the needs of government, the environment and maintenance of the District's facilities.	
Telephone	757
Telephone and fax machine.	
Postage	2,300
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Insurance	17,170
The District carries public officials liability and general liability insurance. The limit of liability for this coverage is set at \$1,000,000 for general liability (\$5,000,000 general aggregate) and \$5,000,000 for public officials liability limit.	

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
DEFINITIONS OF GENERAL FUND 001 EXPENDITURES**

EXPENDITURES (continued)

Printing and binding		659	
	Letterhead, envelopes, copies, etc.		
Legal advertising		2,000	
	The District advertises in a local newspaper for monthly meetings, special meetings, public hearings, bidding, etc. Based on prior year's experience.		
Office supplies and expenses		750	
	Accounting and administrative supplies.		
Annual district filing fee		175	
	Annual fee paid to the Florida Department of Community Affairs.		
Trustee		15,500	
	Annual fee paid to Wilmington Trust for the services provided as trustee, paying agent and registrar.		
Arbitrage rebate calculation		4,000	
	To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.		
Dissemination agent		11,828	
	Wrathell, Hunt and Associates, LLC , currently provides Dissemination Agent services, which are a requirement of the Securities & Exchange Act of 1934, pursuant to Rule 15c2-12.		
Contingencies		5,000	
	Miscellaneous, unforeseen costs incurred throughout the year.		
Field management			
Field management services		26,237	
	The field manager is responsible for the day-to-day field operations. These responsibilities include preparing and bidding of services and commodities, contract administration, hiring and maintaining qualified personnel, preparation and implementation of operating schedules and policies, ensuring compliance with operating permits, preparing field budgets, being a resource regarding District programs and attending board meetings.		
Water management			
Other contractual		407,506	
	The District has a contract with Lakemasters Aquatic Weed Control, Inc., for monthly service within the lake and wetland areas. For fiscal year 2019, it is anticipated that the District will continue with it's priority phase lake bank erosion repair project and has budgeted \$200K for the eight phase. Also the District will continue to maintain the 310 acre Belle Meade Preserve in a cooperative effort with CDD #2, this expense will continue to be shared with CDD #2 at the same cost sharing ratio as used for "access control" and "irrigation supply services".		
		<u>CDD #1</u>	<u>CDD #2</u>
	Lake Maintenance Contract	175,000	
	Lake Bank Erosion	200,000	
	Aquatic Plant Maintenance	5,000	
	Belle Meade Pres.	27,506	22,494
	Total	407,506	
Fountains			60,000
	These expenditures relate to the decorative and floating fountains located at the main entrance.		
	Utilities (Electric)	32,500	
	Maintenance	25,000	
	Insurance	2,500	

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
DEFINITIONS OF GENERAL FUND 001 EXPENDITURES**

EXPENDITURES (continued)

Street lighting

Contractual services	15,000
The District utilizes a licensed electrician for street light, signage and landscape lighting repairs.	
Electricity	38,000
The District is charged on a monthly basis per street light for electric service.	
Holiday lighting program	15,000
The District subcontracts to install and maintain holiday lighting at the 951 entrance and the gatehouse.	
Miscellaneous	1,500
Covers unforeseen costs.	

Landscaping

Other contractual - landscape maint.	1,060,000
This District contracts with an outside company to maintain the landscaping on District common area and right-of-way. The contract provides for equipment, labor and materials. Costs also include mulching and on-call services.	
Maintenance Contract	900,000
Tree Trimming	125,000
Mulch	<u>35,000</u>
	1,060,000
Other contractual - flowers	42,000
Anticipates 4 flower change outs per year at the main entrance and gatehouse.	
Other Contractual-Mosquito Control	24,000
The District engages a licensed and qualified contractor for mosquito spraying each summer. The program calls for every other week spraying typically starting in early May and ending in mid to late September	
Improvements and renovations	125,000
Provides for the replacement and renovation of landscape material and irrigation systems.	
Contingencies	15,000
Covers any unforeseen costs.	

Access control

Contractual services	97,921
The District maintains a security contract with Fiddler's Creek Foundation, which provides labor and certain equipment for the access control services of the District at the Foundation's actual costs. Beginning January 1, 2020, the Foundation will be taking over the access control program therefore the projected scheduled hours are 6,576 annually for 24/7 service at the main gate, to include an extra guard 4 hours a day, 5 days a week from October 1 thru Dec 31, 2019, a 24/7 roving patrol and 12/6 service at the Championship and Sandpiper Drive Gate. This category also covers the cost of hiring an off-duty sheriff's deputy or FHP Trooper twice a week during season and twice a month outside of season for traffic enforcement and patrolling. This program cost will be shared with Fiddler's Creek Community Development District #1 based upon the number of units.	

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
DEFINITIONS OF GENERAL FUND 001 EXPENDITURES**

EXPENDITURES (continued)

Rentals and leases		8,355
	Includes the lease of a trailer to serve as a temporary guardhouse at Sandpiper/US 41. Also includes the annual maintenance agreement covering various access control equipment including keypad, access base, mega-arm etc.	
	System upgrade	1,135
	Temp. guardhouse	619
	Maintenance agreement	2,751
	Patrol Vehicle	3,851
Fuel		2,200
	This category covers the fuel costs for the vehicles utilized by the Department.	
Repairs and maintenance - parts		1,031
	This category covers the maintenance costs for the vehicles utilized by the department.	
Repairs and maintenance - gatehouse		3,438
	This category covers the maintenance costs for the gatehouses.	
Insurance		1,238
	This expenditure is for automobile guardhouse insurance.	
Operating supplies		4,126
	Costs associated with miscellaneous supplies used during daily activities of the	
Utilities		1,238
	Costs associated with Sprint, Verizon, FPL, Comcast and Collier County Utilities.	
Clickers		1,650
	Costs of "New Issue" gate remotes. Costs for "replacements" are charged at cost to the resident and revenue is reflected in Miscellaneous income.	
Capital Outlay		2,751
	Districts installed an enhanced camera system at each of the community entry gates in Fiscal Year 2015 and further supplemented in Fiscal Year 2016. For Fiscal Year 2020 it is anticipated that there may be further supplementation required.	

Summary of Expenditures for Access Control			
Units			
Fiddler's Creek #1	1,910	55%	
Fiddler's Creek #2	1,562	45%	
Total	3,472	100%	
	Fiddler's #1	Fiddler's #2	Total
Contractual services	97,921	80,079	178,000
Rentals and leases	8,355	6,833	15,188
Fuel	2,200	1,800	4,000
Repairs and maintenance - parts	1,031	844	1,875
Repairs and maintenance - gatehouse	3,438	2,812	6,250
Insurance	1,238	1,012	2,250
Operating supplies	4,126	3,374	7,500
Utilities	1,238	1,012	2,250
Clickers	1,650	1,350	3,000
Capital Outlay	2,751	2,249	5,000
Total	123,948	101,365	225,313

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
DEFINITIONS OF GENERAL FUND 001 EXPENDITURES**

EXPENDITURES (continued)

Roadway services

Roadway maintenance 75,000

This category covers the costs associated with minor repairs of the road, roadway signage and sidewalks as well as pressure washing all sidewalks, curbs and gutters via an agreement with the Foundation.

Capital outlay 462,290

In fiscal year 2019 The District began a multi-phased roadway resurfacing project which will include the District's portion of Fiddler's Creek Parkway from 951 entrance to Championship Drive. It is anticipated that the District will continue with an additional phase in 2020.

Irrigation supply

Electricity 750

The category covers the cost of electricity to the community's computerized irrigation controller.

Repairs and maintenance 5,000

The category covers the costs of repairs and maintenance to the community's computerized irrigation controller.

Other Contractual- Water Manager 50,000

The District has entered into an agreement with the Foundation for irrigation management services which will include but not be limited to managing and monitoring the District's irrigation central controller system, satellites and transmission lines as well as monitoring and reporting sprinkler system leaks and other observable deficiencies.

Supply system 134,750

The District will maintain the community's irrigation pumping facility. This includes the well pumps, irrigation supply pumps and providing for secondary potable water supply in the event of an emergency. These costs are shared with Fiddler's Creek CDD #2 based upon units.

Summary of Expenditures for Supply System			
Units			
Fiddler's Creek #1	1,910	55%	
Fiddler's Creek #2	1,562	45%	
Total	3,472	100%	
	Fiddler's #1	Fiddler's #2	Total
Electricity	44,000	36,000	80,000
Repairs and maintenance	49,500	40,500	90,000
Contractual service	38,500	31,500	70,000
Insurance	2,750	2,250	5,000
Total	134,750	110,250	245,000

Other fees and charges

Property appraiser 40,734

The property appraiser charges 1.5% of the assessments collected.

Tax collector 54,311

The tax collector charges 2% of the assessments collected.

Total expenditures \$ 3,025,262

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
DEBT SERVICE FUND BUDGET - SERIES 2013 - 1 BONDS (REFUNDED SERIES 1999 A/B)
FISCAL YEAR 2020**

	Fiscal Year 2019				Proposed Budget FY 2020
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19	Total Actual & Projected Revenues & Expenditures	
REVENUES					
Assessment levy: on-roll - gross	\$ 912,216				\$ 900,325
Allowable discounts (4%)	(36,489)				(36,013)
Assessment levy: on-roll - net	875,727	\$ 760,992	\$ 114,735	\$ 875,727	864,312
Interest	-	6,331	-	6,331	-
Total revenues	875,727	767,323	114,735	882,058	864,312
EXPENDITURES					
Debt service					
Principal	750,000	-	740,000	740,000	770,000
Principal prepayment	-	35,000	-	35,000	-
Interest	93,800	46,900	46,200	93,100	62,800
Total debt service	843,800	81,900	786,200	868,100	832,800
Other fees & charges					
Property appraiser	13,683	14,966	-	14,966	13,505
Tax collector	18,244	14,955	3,289	18,244	18,007
Total other fees & charges	31,927	29,921	3,289	33,210	31,512
Total expenditures	875,727	111,821	789,489	901,310	864,312
Excess/(deficiency) of revenues over/(under) expenditures	-	655,502	(674,754)	(19,252)	-
Beginning fund balance (unaudited)	678,979	732,412	1,387,914	732,412	713,160
Ending fund balance (projected)	\$ 678,979	\$ 1,387,914	\$ 713,160	\$ 713,160	713,160
Use of fund balance:					
Debt service reserve account balance (required)					(433,450)
Interest expense - November 1, 2020					(16,000)
Projected fund balance surplus/(deficit) as of September 30, 2020					\$ 263,710

Fiddler's Creek # 1

Community Development District

Series 2013-1

\$5,905,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2019	-	-	31,400.00	31,400.00
05/01/2020	770,000.00	4.000%	31,400.00	801,400.00
11/01/2020	-	-	16,000.00	16,000.00
05/01/2021	800,000.00	4.000%	16,000.00	816,000.00
Total	\$1,570,000.00		\$94,800.00	\$1,664,800.00

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
DEBT SERVICE FUND BUDGET - SERIES 2014 - 1 (REFUNDED SERIES 2002B)
FISCAL YEAR 2020**

	Fiscal Year 2019				Proposed Budget FY 2020
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19	Total Actual & Projected Revenues & Expenditures	
REVENUES					
Assessment levy: on-roll - gross	\$ 561,000				\$ 550,800
Allowable discounts (4%)	(22,440)				(22,032)
Assessment levy: on-roll - net	538,560	\$ 469,581	\$ 68,979	\$ 538,560	528,768
Assessment prepayments	-	44,196	-	44,196	-
Interest	-	1,481	1,000	2,481	-
Total revenues & proceeds	538,560	515,258	69,979	585,237	528,768
EXPENDITURES					
Debt service					
Principal	195,000	-	195,000	195,000	205,000
Principal prepayment	-	45,000	45,000	90,000	-
Interest	322,306	161,153	159,663	320,816	303,425
Total debt service & cost of issuance	517,306	206,153	399,663	605,816	508,425
Other fees & charges					
Property appraiser	8,415	9,204	(789)	8,415	8,262
Tax collector	11,220	9,228	1,992	11,220	11,016
Total other fees & charges	19,635	18,432	1,203	19,635	19,278
Total expenditures	536,941	224,585	400,866	625,451	527,703
Excess/(deficiency) of revenues over/(under) expenditures	1,619	290,673	(330,887)	(40,214)	1,065
Beginning fund balance (unaudited)	244,139	301,506	592,179	301,506	261,292
Ending fund balance (projected)	\$ 245,758	\$ 592,179	\$ 261,292	\$ 261,292	262,357
Use of fund balance:					
Debt service reserve account balance					-
Interest expense - November 1, 2020					(144,922)
Projected fund balance surplus/(deficit) as of September 30, 2020					\$ 117,435

Fiddler's Creek # 1

Community Development District

Series 2014-1

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2019	-	-	151,712.50	151,712.50
05/01/2020	205,000.00	6.625%	151,712.50	356,712.50
11/01/2020	-	-	144,921.88	144,921.88
05/01/2021	220,000.00	6.625%	144,921.88	364,921.88
11/01/2021	-	-	137,634.38	137,634.38
05/01/2022	235,000.00	6.625%	137,634.38	372,634.38
11/01/2022	-	-	129,850.00	129,850.00
05/01/2023	250,000.00	6.625%	129,850.00	379,850.00
11/01/2023	-	-	121,568.75	121,568.75
05/01/2024	265,000.00	6.625%	121,568.75	386,568.75
11/01/2024	-	-	112,790.63	112,790.63
05/01/2025	285,000.00	6.625%	112,790.63	397,790.63
11/01/2025	-	-	103,350.00	103,350.00
05/01/2026	305,000.00	6.625%	103,350.00	408,350.00
11/01/2026	-	-	93,246.88	93,246.88
05/01/2027	325,000.00	6.625%	93,246.88	418,246.88
11/01/2027	-	-	82,481.25	82,481.25
05/01/2028	350,000.00	6.625%	82,481.25	432,481.25
11/01/2028	-	-	70,887.50	70,887.50
05/01/2029	375,000.00	6.625%	70,887.50	445,887.50
11/01/2029	-	-	58,465.63	58,465.63
05/01/2030	400,000.00	6.625%	58,465.63	458,465.63
11/01/2030	-	-	45,215.63	45,215.63
05/01/2031	425,000.00	6.625%	45,215.63	470,215.63
11/01/2031	-	-	31,137.50	31,137.50
05/01/2032	455,000.00	6.625%	31,137.50	486,137.50
11/01/2032	-	-	16,065.63	16,065.63
05/01/2033	485,000.00	6.625%	16,065.63	501,065.63
Total	\$4,580,000.00	-	\$2,598,656.25	\$7,178,656.25

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
DEBT SERVICE FUND BUDGET - SERIES 2014 - 2A (REFUNDED SERIES 2002A)
FISCAL YEAR 2020**

	Fiscal Year 2019				Proposed Budget FY 2020
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19	Total Actual & Projected Revenues & Expenditures	
REVENUES					
Assessment levy: off-roll	\$ 365,313	\$ 114,849	\$ 250,464	\$ 365,313	\$ 361,031
Interest	-	637	-	637	-
Total revenues	<u>365,313</u>	<u>115,486</u>	<u>250,464</u>	<u>365,950</u>	<u>361,031</u>
EXPENDITURES					
Debt service					
Principal	135,000	-	135,000	135,000	140,000
Interest	230,313	115,156	115,157	230,313	221,031
Total expenditures	<u>365,313</u>	<u>115,156</u>	<u>250,157</u>	<u>365,313</u>	<u>361,031</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	330	307	637	-
Beginning fund balance (unaudited)	631	365	695	1,002	1,639
Ending fund balance (projected)	<u>\$ 631</u>	<u>\$ 695</u>	<u>\$ 1,002</u>	<u>\$ 1,639</u>	<u>1,639</u>
Use of fund balance:					
Debt service reserve account balance					-
Interest expense - November 1, 2020					(105,703)
Projected fund balance surplus/(deficit) as of September 30, 2020					<u>\$ (104,064)</u>

Fiddler's Creek # 1

Community Development District

Series 2014-2A (Bonds Bifurcated 5/2017)

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2019	-	-	110,515.63	110,515.63
05/01/2020	140,000.00	6.875%	110,515.63	250,515.63
11/01/2020	-	-	105,703.13	105,703.13
05/01/2021	150,000.00	6.875%	105,703.13	255,703.13
11/01/2021	-	-	100,546.88	100,546.88
05/01/2022	160,000.00	6.875%	100,546.88	260,546.88
11/01/2022	-	-	95,046.88	95,046.88
05/01/2023	175,000.00	6.875%	95,046.88	270,046.88
11/01/2023	-	-	89,031.25	89,031.25
05/01/2024	185,000.00	6.875%	89,031.25	274,031.25
11/01/2024	-	-	82,671.88	82,671.88
05/01/2025	200,000.00	6.875%	82,671.88	282,671.88
11/01/2025	-	-	75,796.88	75,796.88
05/01/2026	215,000.00	6.875%	75,796.88	290,796.88
11/01/2026	-	-	68,406.25	68,406.25
05/01/2027	230,000.00	6.875%	68,406.25	298,406.25
11/01/2027	-	-	60,500.00	60,500.00
05/01/2028	245,000.00	6.875%	60,500.00	305,500.00
11/01/2028	-	-	52,078.13	52,078.13
05/01/2029	265,000.00	6.875%	52,078.13	317,078.13
11/01/2029	-	-	42,968.75	42,968.75
05/01/2030	280,000.00	6.875%	42,968.75	322,968.75
11/01/2030	-	-	33,343.75	33,343.75
05/01/2031	300,000.00	6.875%	33,343.75	333,343.75
11/01/2031	-	-	23,031.25	23,031.25
05/01/2032	325,000.00	6.875%	23,031.25	348,031.25
11/01/2032	-	-	11,859.38	11,859.38
05/01/2033	345,000.00	6.875%	11,859.38	356,859.38
Total	\$3,215,000.00	-	\$1,903,000.00	\$5,118,000.00

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
DEBT SERVICE FUND BUDGET SERIES - 2014-2B (REFUNDED SERIES 2002A)
FISCAL YEAR 2020**

	Fiscal Year 2019				Proposed Budget FY 2020
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19	Total Actual & Projected Revenues & Expenditures	
REVENUES					
Assessment levy: on-roll - gross	\$ 680,850				\$ 530,400
Allowable discounts (4%)	(27,234)				(21,216)
Assessment levy: on-roll - net	653,616	\$ 472,115	\$ 181,501	\$ 653,616	509,184
Assessment prepayments	-	231,507	-	231,507	-
Interest	-	6,654	-	6,654	-
Total revenues	653,616	710,276	181,501	891,777	509,184
EXPENDITURES					
Debt service					
Principal	235,000	-	195,000	195,000	190,000
Principal prepayment	-	1,040,000	380,000	1,420,000	-
Interest	407,000	203,500	167,750	371,250	295,969
Total debt service	642,000	1,243,500	742,750	1,986,250	485,969
Other fees & charges					
Property appraiser	10,213	11,171	-	11,171	7,956
Tax collector	13,617	9,278	4,339	13,617	10,608
Total other fees & charges	23,830	20,449	4,339	24,788	18,564
Total expenditures	665,830	1,263,949	747,089	2,011,038	504,533
Excess/(deficiency) of revenues over/(under) expenditures	(12,214)	(553,673)	(565,588)	(1,119,261)	4,651
Beginning fund balance (unaudited)	490,866	1,586,900	1,033,227	1,586,900	467,639
Ending fund balance (projected)	\$ 478,652	\$ 1,033,227	\$ 467,639	\$ 467,639	472,290
Use of fund balance:					
Debt service reserve account balance					(100,000)
Interest expense - November 1, 2020					(141,453)
Projected fund balance surplus/(deficit) as of September 30, 2020					\$ 230,837

Fiddler's Creek # 1

Community Development District

Series 2014-2B (Bonds Bifurcated 5/2017)

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2019	-	-	147,984.38	147,984.38
05/01/2020	190,000.00	6.875%	147,984.38	337,984.38
11/01/2020	-	-	141,453.13	141,453.13
05/01/2021	205,000.00	6.875%	141,453.13	346,453.13
11/01/2021	-	-	134,406.25	134,406.25
05/01/2022	215,000.00	6.875%	134,406.25	349,406.25
11/01/2022	-	-	127,015.63	127,015.63
05/01/2023	235,000.00	6.875%	127,015.63	362,015.63
11/01/2023	-	-	118,937.50	118,937.50
05/01/2024	250,000.00	6.875%	118,937.50	368,937.50
11/01/2024	-	-	110,343.75	110,343.75
05/01/2025	265,000.00	6.875%	110,343.75	375,343.75
11/01/2025	-	-	101,234.38	101,234.38
05/01/2026	285,000.00	6.875%	101,234.38	386,234.38
11/01/2026	-	-	91,437.50	91,437.50
05/01/2027	305,000.00	6.875%	91,437.50	396,437.50
11/01/2027	-	-	80,953.13	80,953.13
05/01/2028	330,000.00	6.875%	80,953.13	410,953.13
11/01/2028	-	-	69,609.38	69,609.38
05/01/2029	350,000.00	6.875%	69,609.38	419,609.38
11/01/2029	-	-	57,578.13	57,578.13
05/01/2030	375,000.00	6.875%	57,578.13	432,578.13
11/01/2030	-	-	44,687.50	44,687.50
05/01/2031	405,000.00	6.875%	44,687.50	449,687.50
11/01/2031	-	-	30,765.63	30,765.63
05/01/2032	430,000.00	6.875%	30,765.63	460,765.63
11/01/2032	-	-	15,984.38	15,984.38
05/01/2033	465,000.00	6.875%	15,984.38	480,984.38
Total	\$4,305,000.00	-	\$2,544,781.25	\$6,849,781.25

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
DEBT SERVICE FUND BUDGET - SERIES 2014 - 3 (REFUNDED SERIES 2005)
FISCAL YEAR 2020**

	Fiscal Year 2019				Proposed Budget FY 2020
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19	Total Actual & Projected Revenues & Expenditures	
REVENUES					
Assessment levy: off-roll	\$ 589,800	\$ 204,453	\$ 385,347	\$ 589,800	\$ 594,000
Interest	-	103	-	103	-
Total revenues	<u>589,800</u>	<u>204,556</u>	<u>385,347</u>	<u>589,903</u>	<u>594,000</u>
EXPENDITURES					
Debt service					
Principal	180,000	-	180,000	180,000	195,000
Interest	409,800	204,900	204,900	409,800	399,000
Total expenditures	<u>589,800</u>	<u>204,900</u>	<u>384,900</u>	<u>589,800</u>	<u>594,000</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	(344)	447	103	-
Beginning fund balance (unaudited)	174	447	103	550	653
Ending fund balance (projected)	<u>\$ 174</u>	<u>\$ 103</u>	<u>\$ 550</u>	<u>\$ 653</u>	<u>653</u>
Use of fund balance:					
Debt service reserve account balance					-
Interest expense - November 1, 2020					(193,650)
Projected fund balance surplus/(deficit) as of September 30, 2020					<u>\$ (192,997)</u>

Fiddler's Creek # 1

Community Development District

Series 2014-3

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2019	-	-	199,500.00	199,500.00
05/01/2020	195,000.00	6.000%	199,500.00	394,500.00
11/01/2020	-	-	193,650.00	193,650.00
05/01/2021	205,000.00	6.000%	193,650.00	398,650.00
11/01/2021	-	-	187,500.00	187,500.00
05/01/2022	220,000.00	6.000%	187,500.00	407,500.00
11/01/2022	-	-	180,900.00	180,900.00
05/01/2023	230,000.00	6.000%	180,900.00	410,900.00
11/01/2023	-	-	174,000.00	174,000.00
05/01/2024	245,000.00	6.000%	174,000.00	419,000.00
11/01/2024	-	-	166,650.00	166,650.00
05/01/2025	260,000.00	6.000%	166,650.00	426,650.00
11/01/2025	-	-	158,850.00	158,850.00
05/01/2026	275,000.00	6.000%	158,850.00	433,850.00
11/01/2026	-	-	150,600.00	150,600.00
05/01/2027	295,000.00	6.000%	150,600.00	445,600.00
11/01/2027	-	-	141,750.00	141,750.00
05/01/2028	315,000.00	6.000%	141,750.00	456,750.00
11/01/2028	-	-	132,300.00	132,300.00
05/01/2029	330,000.00	6.000%	132,300.00	462,300.00
11/01/2029	-	-	122,400.00	122,400.00
05/01/2030	355,000.00	6.000%	122,400.00	477,400.00
11/01/2030	-	-	111,750.00	111,750.00
05/01/2031	375,000.00	6.000%	111,750.00	486,750.00
11/01/2031	-	-	100,500.00	100,500.00
05/01/2032	395,000.00	6.000%	100,500.00	495,500.00
11/01/2032	-	-	88,650.00	88,650.00
05/01/2033	420,000.00	6.000%	88,650.00	508,650.00
11/01/2033	-	-	76,050.00	76,050.00
05/01/2034	450,000.00	6.000%	76,050.00	526,050.00
11/01/2034	-	-	62,550.00	62,550.00
05/01/2035	475,000.00	6.000%	62,550.00	537,550.00
11/01/2035	-	-	48,300.00	48,300.00
05/01/2036	505,000.00	6.000%	48,300.00	553,300.00
11/01/2036	-	-	33,150.00	33,150.00
05/01/2037	535,000.00	6.000%	33,150.00	568,150.00
11/01/2037	-	-	17,100.00	17,100.00
05/01/2038	570,000.00	6.000%	17,100.00	587,100.00
Total	6,650,000.00		4,692,300.00	11,342,300.00

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
DEBT SERVICE FUND BUDGET - SERIES 2014 - 4 (REFUNDED SERIES 2005)
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Actual & Projected Revenues & Expenditures	Proposed Budget FY 2020
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19		
REVENUES					
Assessment levy: off-roll	\$ 627,900	\$ 215,977	\$ 411,923	\$ 627,900	\$ 626,200
Interest	-	109	-	109	-
Total revenues & proceeds	<u>627,900</u>	<u>216,086</u>	<u>411,923</u>	<u>628,009</u>	<u>626,200</u>
EXPENDITURES					
Debt service					
Principal	195,000	-	195,000	195,000	205,000
Interest	432,900	216,450	216,450	432,900	421,200
Total expenditures	<u>627,900</u>	<u>216,450</u>	<u>411,450</u>	<u>627,900</u>	<u>626,200</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	(364)	473	109	-
Beginning fund balance (unaudited)	2,444	473	109	2,444	2,553
Ending fund balance (projected)	<u>\$ 2,444</u>	<u>\$ 109</u>	<u>\$ 582</u>	<u>\$ 2,553</u>	<u>2,553</u>
Use of fund balance:					
Debt service reserve account balance					-
Interest expense - November 1, 2020					(204,450)
Projected fund balance surplus/(deficit) as of September 30, 2020					<u><u>\$(201,897)</u></u>

Fiddler's Creek # 1

Community Development District

Series 2014-4

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2019	-	-	210,600.00	210,600.00
05/01/2020	205,000.00	6.000%	210,600.00	415,600.00
11/01/2020	-	-	204,450.00	204,450.00
05/01/2021	215,000.00	6.000%	204,450.00	419,450.00
11/01/2021	-	-	198,000.00	198,000.00
05/01/2022	230,000.00	6.000%	198,000.00	428,000.00
11/01/2022	-	-	191,100.00	191,100.00
05/01/2023	245,000.00	6.000%	191,100.00	436,100.00
11/01/2023	-	-	183,750.00	183,750.00
05/01/2024	260,000.00	6.000%	183,750.00	443,750.00
11/01/2024	-	-	175,950.00	175,950.00
05/01/2025	275,000.00	6.000%	175,950.00	450,950.00
11/01/2025	-	-	167,700.00	167,700.00
05/01/2026	295,000.00	6.000%	167,700.00	462,700.00
11/01/2026	-	-	158,850.00	158,850.00
05/01/2027	310,000.00	6.000%	158,850.00	468,850.00
11/01/2027	-	-	149,550.00	149,550.00
05/01/2028	330,000.00	6.000%	149,550.00	479,550.00
11/01/2028	-	-	139,650.00	139,650.00
05/01/2029	350,000.00	6.000%	139,650.00	489,650.00
11/01/2029	-	-	129,150.00	129,150.00
05/01/2030	370,000.00	6.000%	129,150.00	499,150.00
11/01/2030	-	-	118,050.00	118,050.00
05/01/2031	395,000.00	6.000%	118,050.00	513,050.00
11/01/2031	-	-	106,200.00	106,200.00
05/01/2032	420,000.00	6.000%	106,200.00	526,200.00
11/01/2032	-	-	93,600.00	93,600.00
05/01/2033	445,000.00	6.000%	93,600.00	538,600.00
11/01/2033	-	-	80,250.00	80,250.00
05/01/2034	475,000.00	6.000%	80,250.00	555,250.00
11/01/2034	-	-	66,000.00	66,000.00
05/01/2035	500,000.00	6.000%	66,000.00	566,000.00
11/01/2035	-	-	51,000.00	51,000.00
05/01/2036	535,000.00	6.000%	51,000.00	586,000.00
11/01/2036	-	-	34,950.00	34,950.00
05/01/2037	565,000.00	6.000%	34,950.00	599,950.00
11/01/2037	-	-	18,000.00	18,000.00
05/01/2038	600,000.00	6.000%	18,000.00	618,000.00
Total	7,020,000.00		4,953,600.00	11,973,600.00

**Fiddler's Creek
Community Development District
2019 - 2020 Preliminary Assessments**

***** PRELIMINARY*****

**Collier County
PAID IN FULL
5/1/2018**

2013-2 Series Bond Issue (REFINANCED 2006)					Outstanding Principal after 2019-2020 tax payment
Residential Neighborhoods (per unit)	Bond Designation	Debt Service Assessment	General Fund#1 O & M Assessment	Total Assessment	
Isla Del Sol	ESTATE SF	\$ -	\$ 1,648.80	\$ 1,648.80	PAID IN FULL
Isla Del Sol II	ESTATE SF 2	\$ -	1,648.80	1,648.80	PAID IN FULL
Mulberry Row I	SF	\$ -	1,648.80	1,648.80	PAID IN FULL
Mulberry Row II	SF 1	\$ -	1,648.80	1,648.80	PAID IN FULL
Mallard Landing	SF 2	\$ -	1,648.80	1,648.80	PAID IN FULL
Bellagio	PATIO 2	\$ -	1,648.80	1,648.80	PAID IN FULL
Bellagio II	PATIO 3	\$ -	1,648.80	1,648.80	PAID IN FULL
Pepper Tree	PATIO	\$ -	1,648.80	1,648.80	PAID IN FULL
Cotton Green	PATIO	\$ -	1,648.80	1,648.80	PAID IN FULL
Cotton Green II	PATIO 4	\$ -	1,648.80	1,648.80	PAID IN FULL
Cascada	VILLA 2	\$ -	1,648.80	1,648.80	PAID IN FULL
Bent Creek	VILLA	\$ -	1,648.80	1,648.80	PAID IN FULL
Cardinal Cove	VILLA	\$ -	1,648.80	1,648.80	PAID IN FULL
Deer Crossing II	MF 2	\$ -	1,648.80	1,648.80	PAID IN FULL
Deer Crossing I	MF	\$ -	1,648.80	1,648.80	PAID IN FULL
Whisper Trace	MF	\$ -	1,648.80	1,648.80	PAID IN FULL
Hawks Nest	MF	\$ -	1,648.80	1,648.80	PAID IN FULL

Fiscal year 2018 - 2019 Assessments:	ESTATE SF	\$ -	\$ 1,849.99	\$ 1,849.99	PAID IN FULL
	ESTATE SF 2	\$ -	1,849.99	1,849.99	PAID IN FULL
	SF	\$ -	1,849.99	1,849.99	PAID IN FULL
	SF 1	\$ -	1,849.99	1,849.99	PAID IN FULL
	SF 2	\$ -	1,849.99	1,849.99	PAID IN FULL
	PATIO 4	\$ -	1,849.99	1,849.99	PAID IN FULL
	PATIO 3	\$ -	1,849.99	1,849.99	PAID IN FULL
	PATIO 2	\$ -	1,849.99	1,849.99	PAID IN FULL
	PATIO	\$ -	1,849.99	1,849.99	PAID IN FULL
	VILLA 2	\$ -	1,849.99	1,849.99	PAID IN FULL
	VILLA	\$ -	1,849.99	1,849.99	PAID IN FULL
	MF 2	\$ -	1,849.99	1,849.99	PAID IN FULL
	MF	\$ -	1,849.99	1,849.99	PAID IN FULL

**Fiddler's Creek
Community Development District
2019 - 2020 Preliminary Assessments**

***** PRELIMINARY*****

**Collier County
1 year remaining**

2013-1 Series Bond Issue (REFINANCED 1999)					Outstanding Principal after 2019-2020 tax payment
Residential Neighborhoods (per unit)	Bond Designation	Debt Service Assessment	General Fund#1 O & M Assessment	Total Assessment	
Sauvignon II	SF IV	\$ 4,253.14	\$ 1,648.80	\$ 5,901.94	\$ 3,875.58
Sauvignon	SF III	\$ 2,550.68	1,648.80	4,199.48	\$ 2,314.28
Mahogany Bend	SF II	\$ 1,700.44	1,648.80	3,349.24	\$ 1,434.17
Mahogany Bend II (unsold)	SF IV	\$ 4,253.14	1,648.80	5,901.94	\$ 3,875.57
Cranberry Crossing	SF I	\$ 1,530.41	1,648.80	3,179.21	\$ 1,260.39
Cranberry Crossing III	SF IV	\$ 4,253.14	1,648.80	5,901.94	\$ 3,875.57
Runaway Bay	SF V	\$ 2,126.56	1,648.80	3,775.36	\$ 1,937.79
Majorca	PATIO I	\$ 1,530.41	1,648.80	3,179.21	\$ 1,394.56
Majorca II (unsold)	PATIO II	\$ 4,253.14	1,648.80	5,901.94	\$ 3,875.57
Montreux	QUAD I	\$ 1,275.33	1,648.80	2,924.13	\$ 1,162.12
Cherry Oaks	QUAD II	\$ 1,530.41	1,648.80	3,179.21	\$ 1,394.56
Foundation Club/Spa	Amenity	\$ 128,159.74	82,440.00	210,599.74	\$ 105,315.28
Fiscal year 2018 - 2019 Assessments:					
	SF V	\$ 2,131.30	\$ 1,849.99	\$ 3,981.29	\$ 3,821.17
	SF IV	\$ 4,262.61	1,849.99	6,112.60	\$ 7,642.34
	SF III	\$ 2,556.36	1,849.99	4,406.35	\$ 4,563.59
	SF II	\$ 1,704.23	1,849.99	3,554.22	\$ 2,828.08
	SF I	\$ 1,533.82	1,849.99	3,383.81	\$ 2,485.39
	PATIO I	\$ 1,533.82	1,849.99	3,383.81	\$ 2,485.39
	PATIO II	\$ 4,262.61	1,849.99	6,112.60	\$ 7,642.34
	QUAD I	\$ 1,278.17	1,849.99	3,128.16	\$ 2,291.62
	QUAD II	\$ 1,533.82	1,849.99	3,383.81	\$ 2,749.96
	Amenity	\$ 128,445.19	92,499.50	220,944.69	\$ 207,673.70

**Fiddler's Creek
Community Development District
2019 - 2020 Preliminary Assessments**

***** PRELIMINARY*****

**Collier County
13 years remaining**

RESTRUCTURED Series 2014-1 Bond Issue Marsh Cove Phase 1	Bond Designation	Debt Service Assessment	General Fund#1 O & M Assessment	Total Assessment	Outstanding Principal after 2019-2020 tax payment
Residential Neighborhoods (per unit)					
Block A	SF	\$ 5,100.00	\$ 1,648.80	\$ 6,748.80	\$ 40,525.55
Block B	SF	\$ 5,100.00	1,648.80	6,748.80	\$ 40,525.55
Block C	SF	\$ 5,100.00	1,648.80	6,748.80	\$ 40,525.55
Block D	SF	\$ 5,100.00	1,648.80	6,748.80	\$ 40,525.55
Fiscal year 2018 - 2019 Assessments:					
	SF sold	\$ 5,100.00	\$ 1,849.99	\$ 6,949.99	\$ 42,423.70

**Fiddler's Creek
Community Development District
2019 - 2020 Preliminary Assessments**

***** PRELIMINARY*****

**Collier County
13 years remaining**

RESTRUCTURED Series 2014-2B Bond Issue Marsh Cove Phase 2	Bond Designation	Debt Service Assessment	General Fund#1 O & M Assessment	Total Assessment	Outstanding Principal after 2019-2020 tax payment
Residential Neighborhoods (per unit)					
Block A	SF	\$ 5,100.00	\$ 1,648.80	\$ 6,748.80	\$ 39,661.16
Block B	SF	\$ 5,100.00	\$ 1,648.80	\$ 6,748.80	\$ 39,661.16
Block C	SF	\$ 5,100.00	\$ 1,648.80	\$ 6,748.80	\$ 39,661.16
Block D	SF	\$ 5,100.00	\$ 1,648.80	\$ 6,748.80	\$ 39,661.16
Fiscal year 2018 - 2019 Assessments:					
	SF	\$ 5,100.00	\$ 1,849.99	\$ 6,949.99	\$ 41,488.08

FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT
#1

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**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
FINANCIAL STATEMENTS
UNAUDITED
MAY 31, 2019**

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
BALANCE SHEET
GOVERNMENTAL FUNDS
MAY 31, 2019**

	General 001	Debt Service Series 2013 Refunded 1999	Debt Service Series 2013 Refunded 2006	Debt Service Series 2014-1 Refunded 2002B	Debt Service Series 2014-2A Refunded 2002A	Debt Service Series 2014-2B Refunded 2002A	Debt Service Series 2014-3 Refunded 2005	Debt Service Series 2014-4 Refunded 2005	Capital Projects Series 2005	Total Governmental Funds
ASSETS										
Operating accounts										
SunTrust	\$ 719,582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 719,582
Assessment account-Iberia	300,482	-	-	-	-	-	-	-	-	300,482
Centennial Bank - MMA	77,102	-	-	-	-	-	-	-	-	77,102
Finemark - MMA	249,127	-	-	-	-	-	-	-	-	249,127
Finemark - ICS	871,403	-	-	-	-	-	-	-	-	871,403
Investments										
Revenue	-	268,585	-	259,352	227	257,450	349	374	-	786,337
Reserve - series A	-	445,041	-	-	-	102,562	-	-	-	547,603
Prepayment	-	2,329	-	-	963	84,586	-	-	-	87,878
Prepayment - 2002B exchange	-	-	-	45,123	-	-	-	-	-	45,123
Undeposited funds	-	-	-	-	-	41,488	-	-	-	41,488
Due from Fiddler's Creek CDD #2	26,796	-	-	-	-	-	-	-	-	26,796
Due from general fund	-	5,297	-	3,269	-	3,287	-	-	-	11,853
Deposits	5,125	-	-	-	-	-	-	-	-	5,125
Total Assets	<u>\$ 2,249,617</u>	<u>\$ 721,252</u>	<u>\$ -</u>	<u>\$ 307,744</u>	<u>\$ 1,190</u>	<u>\$ 489,373</u>	<u>\$ 349</u>	<u>\$ 374</u>	<u>\$ -</u>	<u>\$ 3,769,899</u>
LIABILITIES & FUND BALANCES										
Liabilities:										
Due to other funds										
Debt service 2013 - refunded 1999	\$ 5,297	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,297
Debt service 2014-1	3,269	-	-	-	-	-	-	-	-	3,269
Debt service 2014-2	3,287	-	-	-	-	-	-	-	-	3,287
C&C tree svc retainage	4,942	-	-	-	-	-	-	-	-	4,942
Total liabilities	<u>16,795</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,795</u>
Fund balances:										
Restricted for										
Debt service	-	721,252	-	307,744	1,190	489,373	349	374	-	1,520,282
Unassigned	2,232,822	-	-	-	-	-	-	-	-	2,232,822
Total fund balances	<u>2,232,822</u>	<u>721,252</u>	<u>-</u>	<u>307,744</u>	<u>1,190</u>	<u>489,373</u>	<u>349</u>	<u>374</u>	<u>-</u>	<u>3,753,104</u>
Total liabilities and fund balance	<u>\$ 2,249,617</u>	<u>\$ 721,252</u>	<u>\$ -</u>	<u>\$ 307,744</u>	<u>\$ 1,190</u>	<u>\$ 489,373</u>	<u>\$ 349</u>	<u>\$ 374</u>	<u>\$ -</u>	<u>\$ 3,769,899</u>

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 001
FOR THE PERIOD ENDED MAY 31, 2019**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 18,283	\$ 2,970,231	\$ 2,925,054	102%
Assessment levy: off-roll	37,505	300,038	450,056	67%
Interest	578	2,047	2,200	93%
Miscellaneous	-	7,775	15,000	52%
Settlements	-	172,500	-	N/A
Total revenues	<u>56,366</u>	<u>3,452,591</u>	<u>3,392,310</u>	102%
EXPENDITURES				
Administrative				
Supervisors	861	7,966	12,918	62%
Management	5,044	40,350	60,525	67%
Assessment roll preparation	-	25,490	25,490	100%
Accounting services	1,647	13,176	19,764	67%
Audit	-	-	15,400	0%
Legal	9,305	19,709	25,000	79%
Legal - litigation	4,096	94,521	35,000	270%
Engineering	1,599	27,543	30,000	92%
Telephone	60	487	731	67%
Postage	138	1,571	2,300	68%
Insurance	-	16,670	17,692	94%
Printing and binding	55	439	659	67%
Legal advertising	-	676	2,000	34%
Office supplies	-	296	750	39%
Annual district filing fee	-	175	175	100%
Trustee	-	3,500	15,500	23%
Arbitrage rebate calculation	-	-	4,000	0%
Contingencies	72	1,960	5,000	39%
ADA website comppliance	-	139	-	N/A
Dissemination agent	985	7,885	11,828	67%
Total administrative	<u>23,862</u>	<u>262,553</u>	<u>284,732</u>	92%
Field management				
Field management services	2,187	17,492	26,237	67%
Total field management	<u>2,187</u>	<u>17,492</u>	<u>26,237</u>	67%
Water management maintenance				
Other contractual	55,754	153,974	407,506	38%
Fountains	6,211	52,481	60,000	87%
Total water management maintenance	<u>61,965</u>	<u>206,455</u>	<u>467,506</u>	44%
Street lighting				
Contractual services	-	5,392	15,000	36%
Electricity	2,945	23,597	38,000	62%
Holiday lighting program	-	14,900	15,000	99%
Miscellaneous	-	-	1,500	0%
Total street lighting	<u>2,945</u>	<u>43,889</u>	<u>69,500</u>	63%

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 001
FOR THE PERIOD ENDED MAY 31, 2019**

	Current Month	Year To Date	Budget	% of Budget
Landscaping				
Other contractual - landscape maintenance	52,200	541,646	1,060,000	51%
Other contractual - flowers	-	20,811	42,000	50%
Improvements and renovations	5,105	127,580	125,000	102%
Contingencies	-	275	15,000	2%
Hurricane clean-up	467	13,980	-	N/A
Total landscaping	<u>57,772</u>	<u>704,292</u>	<u>1,242,000</u>	57%
Access control				
Contractual services	43,274	189,274	380,274	50%
Rentals and leases	-	686	33,419	2%
Fuel	811	4,557	8,802	52%
Repairs and maintenance - parts	-	-	4,126	0%
Repairs and maintenance - gatehouse	165	5,168	13,753	38%
Insurance	-	4,630	4,951	94%
Operating supplies	4,500	7,722	16,503	47%
Utilities	665	7,464	4,951	151%
Clickers	-	-	6,601	0%
Capital outlay	16,706	21,890	11,002	199%
Total access control	<u>66,121</u>	<u>241,391</u>	<u>484,382</u>	50%
Roadway				
Roadway maintenance	435	117,063	75,000	156%
Capital outlay	-	-	499,310	0%
Total roadway	<u>435</u>	<u>117,063</u>	<u>574,310</u>	20%
Irrigation supply				
Electricity	30	209	750	28%
Repairs and maintenance	136	14,181	1,500	945%
Supply system	6,767	95,829	134,750	71%
Total irrigation supply	<u>6,933</u>	<u>110,219</u>	<u>137,000</u>	80%
Other fees & charges				
Property appraiser	-	49,990	45,704	109%
Tax collector	366	58,503	60,939	96%
Total other fees & charges	<u>366</u>	<u>108,493</u>	<u>106,643</u>	102%
Total expenditures	<u>222,586</u>	<u>1,811,847</u>	<u>3,392,310</u>	53%
Excess/(deficiency) of revenues over/(under) expenditures	(166,220)	1,640,744	-	
OTHER FINANCING SOURCES/(USES)				
Transfers in	-	32,189	-	N/A
Transfers out	-	(132,078)	-	N/A
Total other financing sources/(uses)	<u>-</u>	<u>(99,889)</u>	<u>-</u>	N/A
Net change in fund balances	(166,220)	1,540,855	-	
Fund balances - beginning	2,399,042	691,967	729,062	
Fund balances - ending	<u>\$ 2,232,822</u>	<u>\$ 2,232,822</u>	<u>\$ 729,062</u>	

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2013 (REFUNDED SERIES 1999)
FOR THE PERIOD ENDED MAY 31, 2019**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll net	\$ 5,406	\$ 878,202	\$ 875,727	100%
Interest	2,329	11,001	-	N/A
Total revenues	<u>7,735</u>	<u>889,203</u>	<u>875,727</u>	102%
EXPENDITURES				
Debt service				
Principal	740,000	740,000	750,000	99%
Principal prepayment	-	35,000	-	N/A
Interest	46,200	93,100	93,800	99%
Total debt service	<u>786,200</u>	<u>868,100</u>	<u>843,800</u>	103%
Other fees & charges				
Property appraiser	-	14,966	13,683	109%
Tax collector	108	17,297	18,244	95%
Total other fees & charges	<u>108</u>	<u>32,263</u>	<u>31,927</u>	101%
Total expenditures	<u>786,308</u>	<u>900,363</u>	<u>875,727</u>	103%
Excess/(deficiency) of revenues over/(under) expenditures	(778,573)	(11,160)	-	
Fund balances - beginning	1,499,825	732,412	678,979	
Fund balances - ending	<u>\$ 721,252</u>	<u>\$ 721,252</u>	<u>\$ 678,979</u>	

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2013 (REFUNDED SERIES 2006)
FOR THE PERIOD ENDED MAY 31, 2019**

	Current Month	Year To Date
REVENUES		
Interest	\$ -	\$ 357
Total revenues	-	357
EXPENDITURES		
Debt service	-	-
Total debt service	-	-
Excess/(deficiency) of revenues over/(under) expenditures	-	357
OTHER FINANCING SOURCES/(USES)		
Transfers out	-	(32,189)
Total other financing sources/(uses)	-	(32,189)
Net change in fund balances	-	(31,832)
Fund balances - beginning	-	31,832
Fund balances - ending	\$ -	\$ -

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2014-1 (REFUNDED SERIES 2002B)
FOR THE PERIOD ENDED MAY 31, 2019**

	<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Assessment levy: on-roll - net	\$ 3,336	\$ 541,907	\$ 538,560	101%
Assessment prepayment	42,424	86,620	-	N/A
Interest	990	3,404	-	N/A
Total revenues	<u>46,750</u>	<u>631,931</u>	<u>538,560</u>	117%
EXPENDITURES				
Debt service				
Principal	195,000	195,000	195,000	100%
Principal prepayment	45,000	90,000	-	N/A
Interest	159,663	320,816	322,306	100%
Total debt service	<u>399,663</u>	<u>605,816</u>	<u>517,306</u>	117%
Other fees & charges				
Property appraiser	-	9,204	8,415	109%
Tax collector	67	10,673	11,220	95%
Total other fees & charges	<u>67</u>	<u>19,877</u>	<u>19,635</u>	101%
Total expenditures	<u>399,730</u>	<u>625,693</u>	<u>536,941</u>	117%
Excess/(deficiency) of revenues over/(under) expenditures	(352,980)	6,238	1,619	
Fund balances - beginning	<u>660,724</u>	<u>301,506</u>	<u>244,139</u>	
Fund balances - ending	<u><u>\$307,744</u></u>	<u><u>\$ 307,744</u></u>	<u><u>\$ 245,758</u></u>	

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2014-2A (REFUNDED SERIES 2002A)
FOR THE PERIOD ENDED MAY 31, 2019**

	<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Assessment levy: off-roll	\$ -	\$ 364,947	\$ 365,313	100%
Interest	228	1,191	-	N/A
Total revenues	<u>228</u>	<u>366,138</u>	<u>365,313</u>	100%
EXPENDITURES				
Debt service				
Principal	135,000	135,000	135,000	100%
Interest	115,156	230,313	230,313	100%
Total debt service	<u>250,156</u>	<u>365,313</u>	<u>365,313</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	(249,928)	825	-	
Fund balances - beginning	251,118	365	631	
Fund balances - ending	<u>\$ 1,190</u>	<u>\$ 1,190</u>	<u>\$ 631</u>	

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2014-2B (REFUNDED SERIES 2002A)
FOR THE PERIOD ENDED MAY 31, 2019**

	<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Assessment levy: on-roll	\$ 3,354	\$ 544,831	\$ 653,616	83%
Assessment prepayments	124,464	355,971	-	N/A
Interest	1,737	9,823	-	N/A
Total revenues	<u>129,555</u>	<u>910,625</u>	<u>653,616</u>	139%
EXPENDITURES				
Debt service				
Principal	195,000	195,000	235,000	83%
Principal prepayment	380,000	1,420,000	-	N/A
Interest	167,750	371,250	407,000	91%
Total debt service	<u>742,750</u>	<u>1,986,250</u>	<u>642,000</u>	309%
Other fees & charges				
Property appraiser	-	11,171	10,213	109%
Tax collector	67	10,731	13,617	79%
Total other fees & charges	<u>67</u>	<u>21,902</u>	<u>23,830</u>	92%
Total expenditures	<u>742,817</u>	<u>2,008,152</u>	<u>665,830</u>	302%
Excess/(deficiency) of revenues over/(under) expenditures	(613,262)	(1,097,527)	(12,214)	
Net change in fund balances	(613,262)	(1,097,527)	(12,214)	
Fund balances - beginning	1,102,635	1,586,900	490,866	
Fund balances - ending	<u>\$ 489,373</u>	<u>\$ 489,373</u>	<u>\$ 478,652</u>	

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2014-3 (REFUNDED SERIES 2005)
FOR THE PERIOD ENDED MAY 31, 2019**

	<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Assessment levy: off-roll	\$ -	\$ 589,249	\$ 589,800	100%
Interest	349	453	-	N/A
Total revenues	<u>349</u>	<u>589,702</u>	<u>589,800</u>	100%
EXPENDITURES				
Debt service				
Principal	180,000	180,000	180,000	100%
Interest	204,900	409,800	409,800	100%
Total debt service	<u>384,900</u>	<u>589,800</u>	<u>589,800</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	(384,551)	(98)	-	
Fund balances - beginning	384,900	447	174	
Fund balances - ending	<u>\$ 349</u>	<u>\$ 349</u>	<u>\$ 174</u>	

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2014-4 (REFUNDED SERIES 2005)
FOR THE PERIOD ENDED MAY 31, 2019**

	<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Assessment levy: off-roll	\$ -	\$ 627,318	\$ 627,900	100%
Interest	374	483	-	N/A
Total revenues	<u>374</u>	<u>627,801</u>	<u>627,900</u>	100%
EXPENDITURES				
Debt service				
Principal	195,000	195,000	195,000	100%
Interest	216,450	432,900	432,900	100%
Total debt service	<u>411,450</u>	<u>627,900</u>	<u>627,900</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	(411,076)	(99)	-	
Fund balances - beginning	411,450	473	2,444	
Fund balances - ending	<u>\$ 374</u>	<u>\$ 374</u>	<u>\$ 2,444</u>	

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT #1
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2005
FOR THE PERIOD ENDED MAY 31, 2019**

	Current Month	Year To Date
REVENUES	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u>-</u>	<u>-</u>
EXPENDITURES	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	-
OTHER FINANCING SOURCES/(USES)		
Transfers in	-	132,078
Total other financing sources/(uses)	<u>-</u>	<u>132,078</u>
Net change in fund balances	-	132,078
Fund balances - beginning	-	(132,078)
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>

FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT
#1

12

DRAFT

MINUTES OF MEETING

FIDDLER’S CREEK COMMUNITY DEVELOPMENT DISTRICT #1

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The Board of Supervisors of the Fiddler’s Creek Community Development District #1 held a Regular Meeting on May 22, 2019 at 8:00 a.m., at the Fiddler’s Creek Club and Spa, 3470 Club Center Boulevard, Naples, Florida 34114.

Present at the meeting were:

Robert Slater	Vice Chair
Joseph Badessa	Assistant Secretary
Torben Christensen	Assistant Secretary
Joseph Schmitt	Assistant Secretary

Also present were:

Chuck Adams	District Manager
Cleo Adams	Assistant Regional Manager
Jason Olson	Assistant Regional Manager
Tony Pires	District Counsel
Terry Cole	District Engineer
Ron Albeit	General Manager – The Foundation
Shane Willis	Director of Safety, Health and Environment
Dan DeMont	Juniper Landscaping – Vice President
Justin Lucas	Juniper Landscaping, Branch Manager
Michelle Cady	Juniper Landscaping, Client Relations Manager
Jacob Long	Juniper Landscaping, Construction Manager
Mike Owens	Arborist - Juniper Landscaping
Frank Weinberg	Resident

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mrs. Adams called the meeting to order at 8:00 a.m.

Mr. Slater called roll call. Supervisors Slater, Schmitt, Badessa and Christensen were present, in person. Supervisor Brougham was not present.

SECOND ORDER OF BUSINESS

Public Comments: Non-Agenda Items (3 minutes per speaker)

There being no public comments, the next item followed.

THIRD ORDER OF BUSINESS

Special Counsel Update

44 This item would be removed from all future agendas.

45

46 **FOURTH ORDER OF BUSINESS** **Health, Safety and Environment Report**

47

48 This item would be removed, as it is listed under Staff Reports.

49

50 **FIFTH ORDER OF BUSINESS** **Developer's Report**

51

52 There being no Developer's report the next item followed.

53

54 **SIXTH ORDER OF BUSINESS** **Engineer's Report: *Hole Montes, Inc.***

55

56 Mr. Cole reported the following:

57 ➤ Paving Project: Asphalt portion should be completed today and striping would follow.

58 ✓ The District Engineer's Inspector was coordinating with LandCare about watering
59 the recently planted annuals.

60 Mrs. Adams stated the County was conducting semi-annual fire hydrant flushing and
61 flooded one of the streets where paving was scheduled today.

62 ✓ Striping: Certain locations had temporary paint applied.

63 ✓ Thermal plastic stop bars would be installed.

64 ✓ The contractor would complete punch list items before the project is deemed
65 complete. Sand placed on the pavers to avoid tracking asphalt would be removed and hauled
66 way. Maintenance striping would be added to crosswalks by Sandpiper and where needed.

67 ➤ Valley gutter and sidewalk repairs continue. Areas completed were Runaway Lane and
68 Club Center Boulevard.

69 ➤ Catch Basin Repairs: Replaced 12 tops. Proposals to repair catch basin on Mulberry and
70 the catch basin apron on Championship Drive were being obtained.

71

72 **SEVENTH ORDER OF BUSINESS** **Presentation: Juniper Landscaping, Urban
73 Forest Hurricane Recovery Program**

74

75 • **Discussion/Consideration of Arbor Care Maintenance Proposal**

76 Mr. Dan DeMont, Vice President of Juniper Landscaping (Juniper), introduced himself
77 and his team. He gave a presentation of the Urban Forest Hurricane Recovery Program

78 prepared by Dr. Gilman, from the University of Florida (UF), and presented to The Foundation.

79 He highlighted the following:

80 ➤ The Program's objective is to minimize exposure and risk of damage in a hurricane.

81 ➤ Determine Pruning Cycle: Annual pruning is preferred over pruning every two years
82 because less stress is put on the trees.

83 ➤ Execute Pruning Plan: Choose the appropriate pruning method to maintain tree health.
84 Different types of pruning were included in the proposals to the CDDs and various HOAs.

85 Mr. Slater recalled the prior decision to only maintain existing ficus trees and to replace
86 trees with something other than ficus trees; therefore, Juniper's proposal must be revised,
87 since it referenced ficus trees. Mr. DeMont suggested the possibility of using the big oaks in the
88 on-site nursery, if the Board ever considered replacing a mature ficus canopy.

89 Mr. Slater stated the Request for Proposals (RFP) must be sent to the contractors so the
90 proposals can be compared against the specifications in the RFP. Mrs. Adams recalled that the
91 Board approved the Arborist's/Architect's detailed specifications for proper tree pruning
92 services several months ago, which Juniper's proposal did not have. The District's annual
93 pruning specifications also included specs for crown reducing, thinning, etc., which would be
94 outlined in the RFP and sent to Davey Tree, Juniper and a few other contractors.

95 Mr. Pires clarified that Juniper's specs were being presented for consideration, not the
96 proposal. He felt that the use of the term "bid" was confusing; the proposal was part of The
97 Foundation's package. Mr. DeMont understood the reason for the clarification and noted that
98 Mr. Owens spent two months on site collecting data, to be able to provide these specs and a
99 schedule, before finding out the CDD was working on revising the specs. He stated he expects
100 the RFP would require contractors to bid a unit price bid.

101 Mr. Albeit stated The Foundation was working towards providing a community-wide
102 tree trimming program, so the contractor would do the job properly, thereby saving everyone
103 money. The golf course and 11 of the villages already signed with Juniper, who committed to
104 Mr. DiNardo to have a crew in the community trimming trees daily. The benefit of this was the
105 vendor would leave their equipment on site so that, in case of a hurricane, the crew would be
106 able to immediately assist the Districts in clearing roads.

107 Mr. DeMont stated the goal for Juniper, or any other qualified contractor, was to have
108 sufficient work to justify assigning a full-time crew to be on site daily and store equipment;
109 they were working towards this by enrolling HOAs but were not quite there yet.

110 Mr. Slater stated, in order to implement a community-wide program, the RFP must go
 111 out; otherwise, if the Board decided to do a sole source, they must justify that action, which
 112 most likely would end in a protest. Mr. Pires would review the Rules to Sole Source the
 113 contract. Mr. Adams stated a full inventory of CDD areas would be needed so it can be priced
 114 against unit costs. Discussion ensued regarding Juniper’s presentation and about the proposal
 115 not including anything associated with CDD areas. Comparing bids with just the counts and
 116 without other necessary knowledge, requirements or criteria needed in RFP responses and
 117 additional services that are provided are taken into consideration, were discussed. Mr. Pires
 118 clarified that the criteria and specs are always outlined in the RFP, which gives the Board the
 119 ability to evaluate bids and make a direct comparison; how bidders choose to respond would be
 120 up to the vendor. Mrs. Adams would send the RFP out next week. Mr. Adams stated each
 121 vendor would be required to provide their own counts and per unit cost and, if there are
 122 changes to the count, the vendor should then focus on their per unit costs. Mrs. Adams stated
 123 that LandCare would remove the stakes from the trees that were planted last summer.

124

EIGHTH ORDER OF BUSINESS

**Consideration of Resolution 2019-02,
 Approving a Proposed Budget for Fiscal
 Year 2019/2020 and Setting a Public
 Hearing Thereon Pursuant to Florida Law;
 Addressing Transmittal, Posting and
 Publication Requirements; Addressing
 Severability; and Providing an Effective
 Date**

134 Mr. Slater presented Resolution 2019-02. Mr. Adams stated that some adjustments
 135 were already reflected in the proposed Fiscal Year 2020 budget and it would be thoroughly
 136 reviewed in June.

137

**On MOTION by Mr. Badessa and seconded by Mr. Slater, with all in favor,
 Resolution 2019-02, Approving a Proposed Budget for Fiscal Year 2019/2020
 and Setting a Public Hearing Thereon Pursuant to Florida Law for August 28,
 2019 at 8:00 a.m., at Fiddler’s Creek Club and Spa, 3470 Club Center Boulevard,
 Naples, Florida 34114; Addressing Transmittal, Posting and Publication
 Requirements; Addressing Severability; and Providing an Effective Date, was
 adopted.**

145

146

147 Mr. Cole stated about \$45,000 was saved on the roadway project when they did not
148 have to reconstruct the lime rock and those funds were spent on curb repairs instead. Budget
149 costs on future roadway projects would be much lower.

150

151 **NINTH ORDER OF BUSINESS**

**Continued Discussion: District Counsel
Memorandum Regarding Marsh
Cove/Ashton Woods/Drainage Easement
Encroachment**

152

153

154

155

156 Mr. Slater stated Ashton Woods submitted two requests. Mr. Pires presented his
157 Memorandum and stated it was the same one that was discussed before. The Board's
158 consensus was to take no action on any issues that were found and, if a request is received,
159 those would be considered on an ad hoc, case-by-case basis. The County was becoming more
160 proactive in catching these, with regard to building and development permits.

161 Mr. Adams distributed another Ashton Woods request that was omitted from the
162 agenda package. The request involved a 1' roof overhang, on the right side of the property, and
163 a 4x4 travertine paver door pad on the left side. Mr. Cole confirmed that granting this would
164 not impose any maintenance issues for any District facilities. Mr. Pires was directed to prepare
165 the standard form of Agreement; attorney and recording fees are to be paid by the applicant.

166 In response to Mr. Badessa's perception that the Board did not approve tabling this
167 matter of notifying homeowners, Mr. Pires clarified that the motion failed; meaning there
168 would be no action taken. Mr. Badessa asked what the objective was to expend funds to
169 perform an action if the Board was not going to inform those residents with encroachment
170 issues. Mr. Pires explained the reason it was done was to give the Board a better understanding
171 of the scope of the encroachment issues. Mr. Slater agreed with Mr. Badessa that the intent
172 was to document and ensure there was no financial burden on the CDD and to notify the
173 homeowner that, if the District needs to perform work in the area, any costs to return the
174 property to its original condition would be at the expense of the homeowner.

175 Mr. Schmitt motioned and Mr. Badessa seconded the motion to advise homeowners of
176 the potential encroachment and the legal violation and, if the homeowner decides to take
177 action, they must present the request for relief to the Board for approval. Discussion ensued
178 and Mr. Schmitt withdrew his motion.

179 Mr. Cole provided the following timeline of events:

180 ➤ To date, about \$5,000 was spent to identify encroachment issues in the Ashton Woods
181 and Marsh Cove areas a few months ago.

182 ➤ The District Engineer's Inspector toured Mahogany Bend and part of Mulberry;
183 however, he was unable to review notes and provide a field report before they were told to
184 stop the process.

185 ➤ It would cost another \$10,000 to \$12,000 to identify all areas and prepare a report for
186 all of CDD #1 related specifically to drainage structures only; some require surveys and the
187 primary issues were pool equipment and half privacy walls. How to notify the residents must
188 be determined.

189 Mr. Pires stated, if the Board wishes to individually notify and place the residents on
190 notice, the resident may ask to enter into an agreement; this information is already disclosed in
191 the minutes as public record. Mrs. Adams stated the Board could decide to individually notify
192 residents, on a case-by-case basis, when an issue presents itself.

193 Mr. Cole asked whether he should finish preparing the field report for Mahogany Bend
194 and parts of Mulberry.

195

196 **On MOTION by Mr. Badessa and seconded by Slater, with Mr. Badessa, Mr.**
197 **Slater and Mr. Schmitt in favor and Mr. Christensen dissenting, directing Mr.**
198 **Cole to stop identifying areas of encroachment and authorizing Mr. Pires to**
199 **prepare and send notification letters to homeowners that were identified as**
200 **having encroachment issues or those with potential encroachment issues, and,**
201 **if no response, to send a follow up letter, and authorizing Mr. Cole to complete**
202 **a field report for Mahogany Bend and parts of Mulberry, was approved.**
203 **[Motion passed 3-1]**

204

205

206 Mr. Pires presented the Ashton Woods request involving the overhang and the door
207 pad, distributed by Mr. Adams earlier in the meeting.

208

209 **On MOTION by Mr. Schmitt and seconded by Mr. Slater, with all in favor, the**
210 **request from the Developer for a Non-Encroachment Disturbance Agreement,**
211 **was approved.**

212

213

214 Mr. Pires stated that he, Mr. Cole and Mrs. Adams always confirm that all required fees
215 and costs are paid before presenting it for consideration. Mr. Cole stated, going forward, the

216 District should no longer have these types of issues since the County's Permitting Department
217 has a system in place to notify Developers of easement issues.

218
219 **TENTH ORDER OF BUSINESS** **Discussion/Consideration: International**
220 **Security Networks, Inc., (ISN) PO and**
221 **Invoices**
222

223 Mrs. Adams presented The Foundation's request for reimbursement of \$1,602
224 associated with the ISN Traffic Hawk and cloud-based services. The ongoing expense would be
225 \$519 per month. This expense would be included in the Fiscal Year 2020 budget.

226

On MOTION by Mr. Slater and seconded by Mr. Badessa, with all in favor, authorizing reimbursement to The Foundation the \$1,602 expense associated with the International Security Networks, Inc., (ISN) Traffic Hawk and web cloud-based systems services and for the District to pay the ongoing \$519 per month expense, was approved.

232
233

234 **ELEVENTH ORDER OF BUSINESS** **Continued Discussion: Collier County**
235 **Proposed Water Pollution Control and**
236 **Prevention Ordinance**
237

238 Mr. Pires stated Collier County and its Water Control Department were proposing
239 revisions to the County's Water Pollution Control and Prevention Ordinance, which, if enacted,
240 would require Districts to structurally retrofit any stormwater system identified as the source of
241 pollution. This matter was placed on the County Commission's June 25th agenda. He would
242 attend the meeting since County Staff opposed the Development Services Advisory
243 Committee's (DSAC's) recommendation to include verbiage to exempt existing permitted
244 stormwater management systems that were previously approved and constructed. The
245 recommendation and his letter to the County requesting the notice to include verbiage were
246 not acted upon. Mr. Schmitt stated Mr. Pires' letter of objection should be reverted back to the
247 Planning Commission for consideration, since it was sent after the Planning Commission's
248 meeting and he believed the exemption could be eliminated since it was already required, as
249 part of the Clean Water Act.

250 The Board authorized Mr. Pires to work with Mr. Schmitt on a letter to the County
251 Commission, in preparation for the June 25th meeting, requesting that Mr. Pires' Letter of
252 Objection be sent to the Planning Commission and for it to reevaluate its position.

253 TWELFTH ORDER OF BUSINESS

Continued Discussion/Update: Hurricane
Irma Recovery

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255
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Mr. Adams stated there was nothing to report; he continues to monitor the progress.

258 THIRTEENTH ORDER OF BUSINESS

Acceptance of Unaudited Financial
Statements as of April 30, 2019

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Mr. Slater presented the Unaudited Financial Statements as of April 30, 2019.

263 FOURTEENTH ORDER OF BUSINESS

Consideration of April 24, 2019 Regular
Meeting Minutes

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Mr. Slater presented the April 24, 2019 Regular Meeting Minutes.

**On MOTION by Mr. Slater and seconded by Mr. Schmitt, with all in favor, the
April 24, 2019 Regular Meeting Minutes, as presented, were approved.**

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272 FIFTEENTH ORDER OF BUSINESS

Action Items

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274
275

Items 10, 11, 23 and 17 were completed.

Item 6: Mr. Schmitt asked when The Foundation intends to schedule the workshop to discuss potentially transferring Security over to The Foundation. Mr. Albeit stated The Foundation intends bring Security in-house, effective January 1, 2020; he would send budget figures to Mr. Adams. Mr. Pires and Ms. Lord would commence work on legal documents.

279

280 SIXTEENTH ORDER OF BUSINESS

Staff Reports

281

282 A. District Counsel: *Woodward, Pires and Lombardo, P.A.*

283 Mr. Pires reported the following:

284 ➤ The Irrigation Maintenance Services Agreement with The Foundation was presented in
285 final form and executed by the Board.

286 ➤ The First Amendment to the Cross Access Easement Agreement at the Antilles
287 development was executed and recorded.

288 ➤ The County approved the proposed Land Development Code language related to
289 placement of items, such as generators on easements, to require a site plan showing all
290 easements and agreement from all easement holders.

291 **B. District Manager: *Wrathell, Hunt and Associates, LLC***

292 • **NEXT MEETING DATE: June 26, 2019 at 8:00 A.M.**

293 The next meeting will be held on June 26, 2019 at 8:00 a.m.

294 **C. Operations Manager: *Wrathell, Hunt and Associates, LLC***

295 Mrs. Adams and Mr. Olson presented the Operation's Report, noting the following:

296 ➤ Tree and Palm Pruning: Mr. Christensen asked why palm pruning was scheduled for
297 later in the year rather than having the coconuts removed before hurricane season. Mrs.
298 Adams stated the District's contract does not include removing seed pods; however, she was
299 obtaining a Work Order from LandCare to remove them this summer. She reviewed the
300 schedule; all palm pruning is performed before the holidays, with the exception of coconut and
301 royal palms, which are pruned throughout the year.

302 ➤ Construction Entrance Ramp: Walk ramp repairs were completed.

303 ➤ LED Streetlight Conversion: The Mulberry Lane and Championship Drive street lights
304 were being charged a flat rate tariff; therefore, there was no savings for converting those so 78
305 additional lights on Fiddler's Creek Parkway were converted instead.

306 **D. Director of Safety, Health and Environment: *Shane Willis***

307 Mr. Willis highlighted the following:

308 ➤ Gate access options for residents include the phone app, website and automated
309 telephone system. Email is the preferred method because it contains a lot of information,
310 which is sent to all Supervisors in the Department to input into the system. Samples of the E-
311 blasts sent in April were presented.

312 ➤ Gatehouse access totaled 16,000 in March. Traffic in the community decreased to
313 12,000 in April, as snowbirds left.

314 ➤ The Traffic Hawk data supports the opinion that speed is not an issue, as 85% of the
315 vehicles travel below 30 miles per hour (mph). This month's report was distorted, with 38,000
316 photographs taken, because it was relocated to an area with a stop sign and captured all
317 movements.

318 ➤ Patrol vehicle average 200 miles per day and mileage totaled 22,000, year-to-date.

- 319 ➤ There were 296 incidents in March and 206 in April; mostly parking and open garage
320 doors. An e-blast reminding residents to close garage doors was being prepared.
- 321 ➤ Pressure Cleaning: 21,000' of sidewalk and 56,000' of curb were cleaned in April. The
322 crew was currently working on the monuments and the Club and golf course paths would
323 follow. Mrs. Adams asked to include the Aviamar pump station to the schedule. Veneta
324 residents complimented favorably on the monuments that were just cleaned.
- 325 ➤ Irrigation Program: An example of the Report was provided, along with an overview of
326 what is contained in the Report. The Irrigation Manager completed 80% of the 30-day
327 Assessment Report. After Mr. Albeit and Mr. DiNardo's review, it would be forwarded to the
328 District next week. Most of the complaints were due to shoddy work and negligence, when old
329 wires were not removed. Areas with insect issues were treated to prevent future issues inside
330 the boxes. Mr. Olson would have the District's landscaping company unlock the boxes so that
331 they could be assessed. The Irrigation Manager's evaluation indicated only three satellites
332 within the entire community were fully functioning and 27 were not communicating and 31
333 were in stand-alone mode. Since they are not communicating with the central computer, it is in
334 noncompliance with water regulations. The work performed over the last few weeks resulted
335 in four more being fully functional, of the 27 not communicating, 11 were repaired during the
336 initial assessment, 42 in stand-alone mode. The next follow-up step was to identify what it
337 would take to get each satellite box fully functional and the cost. He suggested adding this
338 expense to the Fiscal Year 2020 budget. Mr. Albeit recommended, once the systems are fully
339 functional, for their staff to keep the key with instruction of the landscaping company to
340 contact the Irrigation Manager for access. Mr. Willis was obtaining a lower cost to purchase
341 locks and preparing the Standard Operating Procedure (SOP).
- 342 ➤ Upcoming Programs: Cane toads were removed and traps would be set next week.
- 343 ➤ At Mr. DiNardo's direction, Ferguson Waterworks' contractor would assess all drains in
344 the community next week. The intent was to purchase equipment that protects the storm
345 drains from sediment and debris to and prevent flooding during a storm event. Equipment
346 would be installed before a potential hurricane event and removed afterwards. Mr. Olson
347 would obtain the map containing the drain locations for both Districts and email it to Mr. Willis.
- 348 ➤ Naples Fire Department was scheduled to train staff on crowd control next week and
349 again prior to the season.

350 ➤ Ms. Viegas, a CDD #2 Board Member, was compiling a “What to Do List” of information
351 advising new residents and renters of who to call with an issue. Once reviewed it would be
352 published and e-blasted to residents.

353

SEVENTEENTH ORDER OF BUSINESS

Supervisors’ Requests

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356 Mr. Schmitt stated he, as a Supervisor, and Mr. Christensen, as a property owner,
357 attended the County’s public meeting regarding the proposal to create a plan to rehydrate the
358 Picayune Strand State Forest, which requires installing a pump system to move water that could
359 potentially go through CDD #2 and then CDD #1’s canal systems. Since the CDD maintains the
360 canal and shoreline, he was perturbed that the CDD was not informed of the public meeting.
361 Although this would not come to fruition for another two years, he recommended District
362 Counsel prepare a letter to Mr. McAlpin, the Coastal Zone Manager responsible for the project,
363 requesting that the CDD be notified of all activities associated with the project and that the
364 County present the proposed project to both CDDs and the Developer, as he is concerned about
365 its impact, the permits that already exist, etc. He wondered if the District would be
366 compensated for any costs incurred from the County moving water through the CDD’s canal
367 system. Mr. Christensen stated the County’s presentation lacked specific information, such as
368 how much water would flow into the District, and given the District’s current lake bank erosion
369 issues, the District has a legitimate right to be informed. Discussion ensued regarding the
370 “Collier County Comprehensive Water Shed Improvement Plan, Rehydration of the Picayune
371 Strand”, which complements the current project nearby. Mr. Pires would send a letter asking
372 the County to schedule a presentation to the CDDs in the next couple of months.

373

EIGHTEENTH ORDER OF BUSINESS

Public Comments

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376 There being no public comments, the next item followed.

377

NINTEENTH ORDER OF BUSINESS

Adjournment

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380 There being nothing further to discuss, the meeting adjourned.

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**On MOTION by Mr. Slater and seconded by Mr. Christensen, with all in favor,
the meeting adjourned at 10:10 a.m.**

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Secretary/Assistant Secretary

Chair/Vice Chair

FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT
#1

13

ACTIVE ACTION ITEMS

From May 22, 2019 Meeting for June 26, 2019 Meeting

Action Item status updates to be provided prior to or at the meeting.

- | DATE
ADDED | |
|---------------|--|
| 1. 11.19.14 | Per Mr. Brougham, Staff will communicate anything of major importance to residents, via The Foundation, such as tree removal to keep residents informed. ONGOING |
| 2. 03.27.18 | Per Mr. Brougham, for Mrs. Lord to request that the District receives a status report on its boundary legal bills. As of 10.24.18 , Mr. Pires is working with Ms. Lord to resolve a few items. ONGOING |
| 3. 01.23.18 | Mr. Cole to prepare a timeline for the grading and paving of the roads as well as the sidewalk repair project and plans to redirect traffic. As of 3.27.19 Mr. Jones indicated that this project will be schedule during the month of May. As of 4.24.19 Mr. Cole to engage Collier Paving and Concrete for road project and coordinate traffic schedule with Security, etc.; project to commence in May. A change order to repair the sidewalk trip hazards on Mulberry Lane would be added to the contract. ONGOING |
| 4. 02.27.19 | Include call in number for future now that litigation has settled. ONGOING |
| 5. 10.24.18 | The Foundation to schedule workshops with the District to discuss study of Security being transferred over to the Foundation, drones, refurbishing gate houses, etc. As of 05.22.19 Mr. Albeit to send "Security" budget figures to Mr. Adams as transfer is in effect 01.01.2020. Mr. Pires and Ms. Lord to work on legal documents. ONGOING |
| 6. 01.23.19 | Mr. Cole to implement Sunshine 811 contract and prepare a Standard Operating Procedure (SOP) to be utilized by the Gatehouse. As of 02.27.19 : Schedule Meeting with Mr. Willis to discuss and prepare SOP. ONGOING |
| 7. 03.27.19 | Mr. Willis preparing District's Hurricane Emergency Response SOP. ONGOING |
| 8. 01.23.19 | Mr. Cole to identify addresses of all lots within Marsh Cove and forward areas identified to Mr. Pires to send formal letter to Ashton Woods requesting clearing areas of encroachment's, stating the Board intends to have Collier County Code Enforcement intervene on this matter. As of 02.27.19 : Mr. Pires to request the County and their Staff, to require the resident obtain approval from the easement holder before receiving their permit. As of 03.27.19 : Mr. Pires to send follow up letter. The Planning Commission would hear their request at a future date. ONGOING |
| 9. 03.27.19 | Mr. Willis will implement the roving patrol accidents and policy reports to Mrs. Adams. ONGOING |
| 10. 03.27.19 | ONGOING AGENDA ITEM : Mr. Cole to continue to identify areas of encroachment throughout the community, specifically those with smaller side yards first. ONGOING |

ACTIVE ACTION ITEMS

From May 22, 2019 Meeting for June 26, 2019 Meeting

Action Item status updates to be provided prior to or at the meeting.

DATE ADDED

11. **03.27.19** **AGENDA ITEM:** Request from Lot D1 in Marsh Cove for an encroachment agreement. **ONGOING. Completed at May meeting.**
12. **03.27.19** Discussion to develop criteria and standard response letters, consent to use agreements, for future incoming encroachment requests from residents. **ONGOING**
13. **03.27.19** Mrs. Adams to contact LandCare to address line of sight issues of shrubbery at second turn to Pepper Tree Way off Fiddler's Creek Parkway; and, at median turning left into Cascada Way. Landcare to monitor and address repeated complaints, informing Management, who may decide to replace type of shrubbery. **ONGOING. Completed subsequent to 05.22.19 meeting.**
14. **04.24.19** Mr. Pires to provide Mr. Adams Order of Dismissal regarding District #1 case. **ONGOING**
15. **04.24.19** **AGENDA ITEM:** Mr. Cole to provide progress report to Mr. Pires regarding encroachments at Mahogany Bend and Mulberry. This item to remain on the agenda. Mr. Cole, regarding encroachment issues, to provide costs expended to date as well as expected costs to complete inspections in CDD #1. **ONGOING**
16. **05.22.19** Mr. Cole to obtain proposal to repair catch basin "Apron" on Championship Drive. **ONGOING**
17. **05.22.19** Mrs. Adams to send out RFP along with the District's pruning specifications next week to Davey Tree, Juniper and a few Contractors, RFP would focus on per unit costs. Mr. Pires to review Rules to Sole Source contract. **ONGOING**
18. **05.22.19** Mr. Pires to prepare Standard Form of Agreement to Ashton Wood's easement request. Mr. Cole to complete field report for Mahogany Bend and parts of Mulberry. Mr. Pires to prepare and send notification letter to homeowners identified with encroachment issues and follow up letters as necessary. Mr. Pires to prepare Non-Encroachment Disturbance Agreement to Ashton Woods. **ONGOING**
19. **05.22.19** Mrs. Adams to budget funds to reimburse The Foundation for ISN services related to the use of the traffic hawk and web cloud based system. **ONGOING**
20. **05.22.19** Mr. Pires to attend County Commission Meeting on June 25th regarding revision to Proposed Water Pollution Control and Prevention Ordinance. Mr. Pires and Mr. Schmitt to work together in preparing letter to the Commission requesting Mr. Pires Letter of Objection is sent to the Planning Commission for re-evaluate position. **ONGOING**

ACTIVE ACTION ITEMS

From May 22, 2019 Meeting for June 26, 2019 Meeting

Action Item status updates to be provided prior to or at the meeting.

DATE ADDED

- 21. 05.22.19** Mr. Olson to have LandCare unlock the irrigation boxes so they can be assessed. Mr. Willis will have new keys made; going forward, he and his Staff will unlock boxes for LandCare. Mr. Adams to add irrigation expenses to the new budget. **ONGOING Completed subsequent to 05.22.19 meeting.**
- 22. 05.22.19** Mr. Olson to email Mr. Willis, GIS Map for both District's, containing the location of the storm drains, control structures and interconnecting pipes, for the Ferguson Waterworks' Contractor to use. **ONGOING Completed subsequent to 05.22.19 meeting.**
- 23. 05.22.19** Mr. Pires to send Mr. McAlpin, Collier County, letter requesting scheduling for both Districts a presentation of their Comprehensive Water Shed Improvement Plan in the next few months, and request the District is notified of all activities associated with the project. **ONGOING**

COMPLETED ACTION ITEMS

From May 22, 2019 Meeting for June 26, 2019 Meeting

DATE MOVED TO COMPLETED

1. **03.27.19 Revised as of 01.23.19:** Mr. Schmitt will continue to monitor and attend Committee meetings relating to Collier County Storm water fee. **COMPLETED**
2. **03.27.19** Mr. Adams to coordinate Passarella & Associates, GIS programming presentation for the February meeting. **COMPLETED**
3. **03.27.19** Mr. Cole to coordinate repairs needed to close up the 8” gap between the two fences on Mulberry Lane. **As of 01.23.19:** This project was added to the required fence repair project on Mulberry Court and is expected to be completed within the next month. **As of 02.27.19:** Both repairs will be completed by next month. **COMPLETED**
4. **03.27.19** Mr. Adams to prepare an agenda and schedule a Joint Workshop between CDD #1 and CDD #2 to discuss the irrigation system. Inviting certain participants as discussed. **As Of 01/23/19** Joint Workshop is scheduled for February 27, 2019 at 1:30 p.m. Mr. Adams to forward a copy of the Workshop Powerpoint presentation to Mr. Albeit. **As of 02.27.19:** Joint Workshop rescheduled to March 27th. **COMPLETED**
5. **03.27.19** Mr. Willis to identify owner of container sitting at the end of Club Center Boulevard and Cherry Oaks Trail and have them move it or have it towed. Mr. Pires to prepare draft Resolution to adopt a tow policy. Mrs. Adams to include as an agenda item for the next meeting. **COMPLETED**
6. **03.27.19** Ms. Robinson to advise U.S. Bank to move forward with settlement payment to the District. **COMPLETED**
7. **03.27.19** Mr. Cole to forward Mrs. Adams a proposal for additional sidewalk repairs resulting from the first phase being completed. **COMPLETED**
8. **03.27.19** Mr. Cole obtaining proposals to repair catch basins, and will include repairs to the one outside the Championship Drive gate. **COMPLETED**
9. **03.27.19** Mr. Adams to direct Trustee to closeout the fund balance in the Debt Service Series 2014-3 and 2014-4 account and transmit funds back to the CDD. Mrs. Adams to research the reason why there is \$29,167 in the Series 2013 account, 2006 column. Mr. Adams to write off \$132,078 under the Capital Projects Series 2005 line item “Liabilities”, “Due to other funds” “General Fund 001” balance sheet. **COMPLETED**

COMPLETED ACTION ITEMS

From May 22, 2019 Meeting for June 26, 2019 Meeting

DATE MOVED TO COMPLETED

10. **03.27.19** Mr. Cole preparing Phase 1 bids for repaving projects at Fiddler's Creek Parkway at entrance of 951; and additional bids for Peppertree, the Club and Bent Creek. **As of 10.24.18**, Project delayed until late spring 2019. Mr. Cole to plan and calendar project, and coordinate with Security to announce within the community the Championship project. Mr. Cole to contact GradyMinor to discuss estimate and include the District's project in with Isla Del Sol's, requesting a separate invoice to the District for that and other neighborhood association projects scheduled in the future. Additional bid to include repair markings identified along Fiddler's Creek Parkway. **As of 12.12.18** Mr. Cole to obtain written estimate to install double yellow stripe from 951 Championship Drive to entrance of CDD#1. Mr. Pires to forward estimate to Pelican Lakes' Counsel to split costs. **As of 01.23.19**: Mr. Cole to send bids out for the repaving project within the next month. Mr. Cole to forward Mr. Pires the \$2,700 proposal to restripe Championship Drive, and Mr. Pires to forward to Pelican Lakes' Counsel to split costs. **COMPLETED**
11. **04.24.19** LandCare to resolve the defective work notice and replace the dead bougainvillea plant beds by this Friday. Staff was directed to stay on top of situation. Mrs. Adams to confirm replacement included the area at the end of Championship Drive and Mulberry Lane, a CDD maintained property. **COMPLETED**
12. **04.24.19** Mrs. Adams to determine whether the Royal Poinciana tree in the median island going into Mulberry Lane, off of Fiddler's Creek Parkway, is in shock or needs replacing **COMPLETED**
13. **04.24.19** Mrs. Adams to provide Mr. Fritz with rust removal product information. **COMPLETED**
14. **04.24.19** Second pre-bid meeting for repaving project scheduled for March 29, 2019, with bids due April 16, 2019 for the project to commence in May. Mrs. Adams to notify Mallards Landing and Ballagio HOA's of the project, for interest in hiring their Contractor to perform work in their community. Provide Schedule to Mr. Albeit to post project information, including bicyclist information, to HOA websites. **COMPLETED**
15. **04.24.19** Mr. Pires to present memorandum on alligator awareness, potential liability and the likely need to post additional signs. **COMPLETED**
16. **04.24.19** Mrs. Adams to reclassify the monument expansion flower program expense to the correct budget line item. **COMPLETED**
17. **04.24.19** The Foundation to commence pressure cleaning in CDD #1 within next two weeks. **COMPLETED**
18. **05.22.19** Ms. Lord to have the Developer investigate and address any issues of debris at the Isla Del Sol Park, formerly used as a storage area. **COMPLETED**

COMPLETED ACTION ITEMS

From May 22, 2019 Meeting for June 26, 2019 Meeting

DATE MOVED TO COMPLETED

19. **05.22.19** Mr. Olson to coordinate straightening of the sign leaning in the median as you exit to Championship Drive. **As of 03.27.19:** Sign being repaired and reinstalled within the week. **COMPLETED (Completed subsequent to 04.24.19 meeting)**
20. **05.22.19** Mrs. Adams coordinating replacing one Oak at Mulberry Buffer. **COMPLETED (Completed subsequent to 04.24.19 meeting)**
21. **05.22.19** #18 Mr. Adams to follow up on the status of the settlement funds. **COMPLETED**
22. **05.22.19** The Chair to execute revised Irrigation Maintenance Services Agreement with The Foundation. Mr. Adams to clarify commencement date of May 6, 2019. Mr. Pires to provide new exhibit depicting the District's systems. **COMPLETED**
23. **05.22.19** Staff to research where the trailer rental expenses were allocated to and reclassify to the correct line item, "Rentals and leases". **(Completed subsequent to 04.24.19 meeting)**
24. **05.22.19** Discussion of Collier County's Pollution and Prevention Ordinance proposed amendments to be placed on next month's agenda. Mr. Cole to continue to monitor, and provide Board's view that existing residential permitted properties should be exempt. **COMPLETED**
25. **05.22.19** Mr. Olson to address safety concerns and move forward with repairs of loose handrail at entrance ramp leading to guardhouse trailer on US 41, once proposal is obtained. **COMPLETED**
26. **05.22.19** Add to next month's agenda consideration of Tree Trimming and Irrigation Management Proposals from Fiddler's Creek Foundation, Inc. Mrs. Adams to send Mr. Albeit, for Juniper to review, the District's Board approved detailed specifications for proper tree pruning within the CDD. Mr. Albeit to resend notifications to the Villages. **COMPLETED**
27. **05.22.19** Before the next meeting Mr. Willis to obtain quotes to replace the gate arm towers. **As of 03.27.19** Waiting for third proposal before submitting to Mrs. Adams. **As of 4.24.19** AV Tech awarded contract. **COMPLETED**

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT
#1**

14B

FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #1
NOTICE OF FISCAL YEAR 2019 MEETINGS

The Board of Supervisors ("Board") of the Fiddler's Creek Community Development District #1 ("District") will hold Regular Meetings for Fiscal Year 2019 on the fourth Wednesday of each month (unless otherwise indicated) at 8:00 a.m., at the Fiddler's Creek Club and Spa, 3470 Club Center Boulevard, Naples, Florida 34114, on the following dates:

October 24, 2018
November 14, 2018
December 12, 2018
December 14, 2018 [Continued Meeting]
January 23, 2019
January 30, 2019 [Continued Meeting]
February 27, 2019
March 27, 2019
April 24, 2019
May 22, 2019
June 26, 2019
July 24, 2019
August 28, 2019
September 25, 2019

The purpose of these meetings is for the Board to consider any business which may properly come before it. The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 or by calling (561) 571-0010.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (561) 571-0010 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager
Fiddler's Creek Community Development District #1

**FIDDLER'S CREEK
COMMUNITY DEVELOPMENT DISTRICT
#1**

14C



Wrathell, Hunt and Associates, LLC

TO: Fiddlers Creek CDD #1 Board of Supervisors

FROM: Jason Olson – Assistant Regional Manager

DATE: June 26, 2019

SUBJECT: Monthly Status Report – Field Operations

Landscape: Staff continues to tour/review the property to ensure project completions as well as day to day activities are being met. I continue to tour with Landcare twice a month, during our tour Wednesday, June 12th observations included sod replacement on Club Center at Cranberry Crossing, weeds at the concrete barrier, tree stake removal at Sandpiper and Fiddlers Creek Parkway, weeds along the bridge at Cascada, Sea grape to be cutback off the sidewalk at Majorca and Duranta fill-ins needed across from Whisper Trace on Fiddlers Creek Parkway.

Championship Drive Buffer: Installation of Arboricola, Sea grape and Clusia fill-ins along the lake buffer on Championship drive has been completed.

Front Entry Median: Bougainvillea replacement necessary as a result of vehicle damage is scheduled for the week of June 17th.

Whisper Trace: Flow meter buffer replacement of green Arboricola as a result of damage by Collier County during meter replacement has been completed.

Mulberry Lane: Installation of a root barrier on the CDD buffer adjacent to Mulberry Lane to prevent damage from Fichus tree roots has been completed.

Hard cutbacks: Items completed to date include Mexican Petunia, Ornamental Grasses, Firebush, Copperleaf, Cocoplum, Jasmine and Viburnum. Bougainvillea and Oleander scheduled to be completed by June 30th.

Street Signs: Work order has been placed to repair a leaning “Road Ends Ahead” street sign located on Club Center Drive identified during landscape review.