



Rizzetta & Company

# **CFM Community Development District**

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## **Board of Supervisors' Meeting April 20, 2017**

**District Office:  
9530 Marketplace Road, Suite 206  
Fort Myers, Florida 33912  
(239) 936-0913**

[www.cfmccd.org](http://www.cfmccd.org)



**CFM COMMUNITY  
DEVELOPMENT DISTRICT AGENDA  
April 20, 2017 at 11:00 a.m.**

[www.cfmccd.org](http://www.cfmccd.org)

Rizzetta & Company, Inc., 9530 Marketplace Road, Suite 206, Fort Myers, FL 33912

|                                      |   |  |
|--------------------------------------|---|--|
| <b>District Board of Supervisors</b> | Mike Dady<br>Leah Popelka<br>Adam Lerner<br>Paul Mayotte<br>Robert Bishop | Chairman<br>Vice Chairman<br>Assistant Secretary<br>Assistant Secretary<br>Assistant Secretary |
| <b>District Manager</b>              | Belinda Blandon   | Rizzetta & Company, Inc.   |
| <b>District Counsel</b>              | Mike Eckert   | Hopping Green & Sams, P.A.   |
| <b>District Engineer</b>             | David K. Robson   | Johnson Engineering, Inc.  |

**All Cellular phones and pagers must be turned off while in the meeting room.**

**The District Agenda is comprised of five different sections:**

The meeting will begin promptly at **11:00 a.m.** with the first section which is called **Public Comment**. The Public Comment portion of the agenda is where individuals may comment on matters for which the Board may be taking action or that may otherwise concern the District. Each individual is limited to three **(3) minutes** for such comment. The Board of Supervisors or Staff is not obligated to provide a response until sufficient time for research or action is warranted. **IF THE COMMENT CONCERNS A MAINTENANCE RELATED ITEM, THE ITEM WILL NEED TO BE ADDRESSED BY THE DISTRICT MANAGER OUTSIDE THE CONTEXT OF THIS MEETING.** The second section is called **Business Administration**. The Business Administration section contains items that require the review and approval of the District Board of Supervisors as a normal course of business. The third section is called **Business Items**. The business items section contains items for approval by the District Board of Supervisors that may require discussion, motion and votes on an item-by-item basis. Occasionally, certain items for decision within this section are required by Florida Statute to be held as a Public Hearing. During the Public Hearing portion of the agenda item, each member of the public will be permitted to provide one comment on the issue, prior to the Board of Supervisors' discussion, motion and vote. The fourth section is called **Staff Reports**. This section allows the District Manager, Engineer, and Attorney to update the Board of Supervisors on any pending issues that are being researched for Board action. The final section is called **Supervisor Requests and Comments**. This is the section in which the Supervisors may request Staff to prepare certain items in an effort to meet residential needs. Agendas can be reviewed by contacting the Manager's office at (239) 936-0913 at least seven days in advance of the scheduled meeting. Requests to place items on the agenda must be submitted in writing with an explanation to the District Manager at least fourteen (14) days prior to the date of the meeting.

Public workshops sessions may be advertised and held in an effort to provide informational services. These sessions allow staff or consultants to discuss a policy or business matter in a more informal manner and allow for lengthy presentations prior to scheduling the item for approval. Typically no motions or votes are made during these sessions.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Office at (239) 936-0913, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770, who can aid you in contacting the District Office.

Any person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that this same 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 the appeal is to be based.



**CFM COMMUNITY DEVELOPMENT DISTRICT**  
**DISTRICT OFFICE • 9530 MARKETPLACE ROAD, SUITE 206, FORT MYERS, FLORIDA 33912**

[www.cfmccd.org](http://www.cfmccd.org)

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April 12, 2017

Board of Supervisors  
**CFM Community  
Development District**

**AGENDA**

Dear Board Members:

The regular meeting of the Board of Supervisors of the CFM Community Development District will be held on **Thursday, April 20, 2017 at 11:00 a.m.**, at the office of Rizzetta & Company, Inc., 9530 Marketplace Road, Suite 206, Fort Myers, Florida 33912. The following is the agenda for the meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENT**
- 3. BUSINESS ADMINISTRATION**
  - A. Consideration of the Minutes of the Board of Supervisors' Meeting held on February 16, 2017 ..... Tab 1
  - B. Consideration of the Operation and Maintenance Expenditures For the Months of January, February, and March 2017 ..... Tab 2
- 4. BUSINESS ITEMS**
  - A. Consideration of Audit for Fiscal Year End September 30, 2016 as Prepared by Carr, Riggs & Ingram..... Tab 3
  - B. Consideration of Johnson Engineering Proposal for Preparation of a Public Facilities Report..... Tab 4
- 5. STAFF REPORTS**
  - A. District Counsel
    1. Review of Letter Regarding District Counsel Fees ..... Tab 5
  - B. District Engineer
  - C. District Manager
- 6. SUPERVISOR REQUESTS AND COMMENTS**
- 7. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (239) 936-0913.

Very truly yours,

*Belinda Blandon*

Belinda Blandon  
District Manager

cc: Mike Eckert, Hopping Green & Sams, P.A.



# Tab 1





**MINUTES OF MEETING**

*Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that 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.*

**CFM COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the CFM Community Development District was held on **Thursday, February 16, 2017 at 11:00 a.m.** at the office of Rizzetta & Company, Inc., located at 9530 Marketplace Road, Suite 206, Fort Myers, FL 33912.

Present and constituting a quorum:

|              |  |
|--------------|--|
| Mike Dady    | <b>Board Supervisor, Chairman</b>                                    |
| Leah Popelka | <b>Board Supervisor, Vice Chairman</b>                               |
| Paul Mayotte | <b>Board Supervisor, Assistant Secretary</b>                         |
| Bob Bishop   | <b>Board Supervisor, Assistant Secretary<br/>(via speaker phone)</b> |

Also present were:

|                 |   |
|-----------------|---|
| Belinda Blandon | <b>District Manager, Rizzetta &amp; Company, Inc.</b>                           |
| Clark Gates     | <b>District Counsel, Hopping Green &amp; Sams, P.A.<br/>(via speaker phone)</b> |
| David Robson    | <b>District Engineer, Johnson Engineering</b>                                   |
| Audience        |   |

**FIRST ORDER OF BUSINESS**

**Call to Order**

Ms. Blandon called the meeting to order and read the roll call.

**SECOND ORDER OF BUSINESS**

**Public Comment**

Ms. Blandon opened the floor for public comment. There were no questions or comments from the public.

**THIRD ORDER OF BUSINESS**

**Consideration of the Minutes of the  
Board of Supervisors' Meeting held on  
December 15, 2016**

Ms. Blandon presented the Minutes of the Board of Supervisors' meeting held on December 15, 2016. She asked if there were any additions, deletions, or corrections to the minutes. There were none.

|  |
|--|
| On a Motion by Ms. Popelka, seconded by Mr. Mayotte, with all in favor, the Board approved the Minutes of the Board of Supervisors' Meeting held on December 15, 2016, for the CFM Community Development District. |
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**FOURTH ORDER OF BUSINESS**

**Consideration of the Operations and  
Maintenance Expenditures for the  
Months of November and December 2016**

Ms. Blandon provided an overview of the expenditures paid for the period of November 1-30, 2016 which totaled \$20,496.52 and the period of December 1-31, 2016 which totaled \$13,343.79. She asked if there were any questions related to any item of expenditure. Mr. Dady inquired regarding the October invoice for District Engineer. Mr. Robson advised the October invoice was submitted after the October O&M was completed.

On a Motion by Mr. Dady, seconded by Ms. Popelka, with all in favor, the Board approved the Operations and Maintenance Expenditures for the Month of November 2016 which totaled \$20,496.52 and the Month of December 2016 which totaled \$13,343.79, for the CFM Community Development District.

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2017-04,  
Redesignating Treasurer of the District**

Ms. Blandon provided an overview of the resolution and asked if there were any questions. There were none.

On a Motion by Mr. Dady, seconded by Mr. Mayotte, with all in favor, the Board adopted Resolution 2017-04, Redesignating Mr. Scott Brizendine as Treasurer of the District, for the CFM Community Development District.

Mr. Dady advised he would like to move forward with staff reports and then come back to item 4B.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

- A. District Counsel  
Mr. Gates advised he had no report and would take questions from the Board. There were none.
- B. District Engineer  
Mr. Robson reminded the Board that the NPDES Year Five Annual Report is due in March.
- C. District Manager  
Ms. Blandon advised the next meeting of the Board of Supervisors is scheduled for Thursday, March 16, 2017 at 11:00 a.m.

Ms. Blandon advised an alligator on lake #160 bit a man on February 8, 2017. She advised the man refused EMS treatment onsite but went to the hospital afterwards. Mr. Dady inquired as to the exact location of the incident. Ms. Blandon advised the man was playing golf on February 15, 2017 and the alligator has been harvested. Mr. Dady asked that Staff obtain a copy of the FWC report. Discussion ensued. Mr. Robson advised he has conducted lake bank inspection and has noted an increase in alligators. Mr. Mayotte advised mating season is up coming and this may become a bigger issue. Discussion ensued regarding alligator signage. Ms. Blandon advised of the cost for signage. Mr. Dady directed staff to install three signs; one at the front 9 of the golf course, one at the back 9 of the golf course, and one at the lake where the incident occurred. Discussion ensued.

**SEVENTH ORDER OF BUSINESS**

**Consideration of Proposals Received for Mitigation Services**

Mr. Dady advised of the up coming work on the District conservation areas which require substantial removal of melaleuca and Brazilian pepper. He requested that Mr. Robson provide an overview of the proposals received. Mr. Robson advised of the cost per acre for mechanical removal. Mr. Robson stated that Mr. Church Roberts, Ecologist from Johnson Engineering, advised the proposals were high. Discussion ensued regarding allowable procedures for removal of the exotics. Mr. Robson suggested revising the exhibits and rebidding the project with better detail on the limited areas for removal. Discussion ensued regarding timing the project outside of rainy season.

On a Motion by Ms. Popelka, seconded by Mr. Mayotte, with all in favor, the Board Designated Mr. Dady as the Board representative to Meet with the Vendors and Review the Scope of Work, for the CFM Community Development District.

Discussion ensued regarding the scope of work and the pricing related to mechanical harvesting and exotics removal. Mr. Dady advised the proposals should be revised to be separated. Discussion ensued regarding spreading the work over a period of time. Mr. Gates advised the threshold is \$195,000.00 for maintenance services or \$325,000.00 for landscape architectural. Mr. Robson advised it is not landscape architectural. Discussion ensued regarding breaking the project up so that the annual cost is under \$90,000.00. Mr. Dady advised he will report back to the Board with two options. Discussion ensued. Mr. Robson advised that once this project is complete, ongoing maintenance will be required. Mr. Dady requested that Staff set up a conference with proposing firms and the Mr. Roberts to further discuss the project.

**EIGHTH ORDER OF BUSINESS**

**Supervisor Requests and Comments**

Ms. Blandon opened the floor for Supervisor requests and comments. There were none.

Ms. Blandon opened the floor to Audience Comments. There were none.

**NINTH ORDER OF BUSINESS**

**Adjournment**

On a Motion by Mr. Dady, seconded by Ms. Popelka, with all in favor, the Board adjourned the meeting at 11:38 a.m., for the CFM Community Development District.

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairman/Vice Chairman

DRAFT

# Tab 2



# CFM COMMUNITY DEVELOPMENT DISTRICT

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DISTRICT OFFICE · 9530 MARKETPLACE ROAD · SUITE 206 · FT. MYERS, FLORIDA 33912

## Operation and Maintenance Expenditures January 2017 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from January 1, 2017 through January 31, 2017. This does not include expenditures previously approved by the Board.

The total items being presented:     **\$14,473.21**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary





# CFM Community Development District

## Paid Operation & Maintenance Expenditures

January 1, 2017 Through January 31, 2017

| <u>Vendor Name</u>                      | <u>Check Number</u> | <u>Invoice Number</u> | <u>Invoice Description</u>                   | <u>Invoice Amount</u>      |
|---|---------------------|-----------------------|--|----------------------------|
| Adam Blake Lerner                       | 002086              | AL121516              | Board of Supervisors Meeting 12/15/16        | \$ 200.00                  |
| Carr Riggs & Ingram LLC                 | 002097              | 16225192              | Audit Services FY 15/16 - First Billing      | \$ 1,500.00                |
| Hopping Green & Sams                    | 002089              | 91283                 | General/Monthly Legal Services 11/16         | \$ 1,999.67                |
| Johnson Engineering Inc                 | 002090              | 20044888-001 Inv 109  | General Engineering Services thru 12/11/16   | \$ 1,252.75                |
| Lake Masters Aquatic Weed Control, Inc. | 002091              | 16-09474              | Lake Maintenance 12/16                       | \$ 1,753.00                |
| LCEC                                    | 002096              | 6571809552 12/16      | Street Lights 3000 Magnolia Landing Ln 12/16 | \$ 1,673.45                |
| Leah Popelka                            | 002093              | LP121516              | Board of Supervisors Meeting 12/15/16        | \$ 200.00                  |
| Magnolia Landing Golf, LLC              | 002092              | 732                   | Aerator/ Utility Cost 12/16                  | \$ 500.00                  |
| Magnolia Landing Golf, LLC              | 002092              | 735                   | Aerator 12/16                                | \$ 625.00                  |
| Magnolia Landing Golf, LLC              | 002092              | 752                   | Repaint Center Yellow Stripe 1600'           | \$ 800.00                  |
| Michael Dady                            | 002088              | MD121516              | Board of Supervisors Meeting 12/15/16        | \$ 200.00                  |
| Rizzetta & Company, Inc.                | 002094              | 4079                  | District Management Fees 1/17                | \$ 3,394.34                |
| Rizzetta Technology Services, LLC       | 002095              | INV0000001993         | Website Hosting & Email Services 1/17        | \$ 175.00                  |
| Robert Bishop                           | 002087              | BB121516              | Board of Supervisors Meeting 12/15/16        | \$ <u>200.00</u>           |
| <b>Report Total</b>                     |                     |                       |  | <b>\$ <u>14,473.21</u></b> |



**CFM CDD  
SUPERVISOR PAY REQUEST**

Meeting Date: December 15, 2016

| Name of Board Supervisor | Check if present | Check if paid |             |
|--------------------------|------------------|---------------|-------------|
| Mike Dady                | X                | X             | MD 12/15/16 |
| Bob Bishop               | X                | X             | BB 12/15/16 |
| <del>John Blakley</del>  | <del>X</del>     | <del>X</del>  |             |
| Leah Popelka             | X                | X             | LP 12/15/16 |
| Adam Lerner              | X                | X             | AL 12/15/16 |
| Paul Mayhew              | X                | X             | PM 12/15/16 |

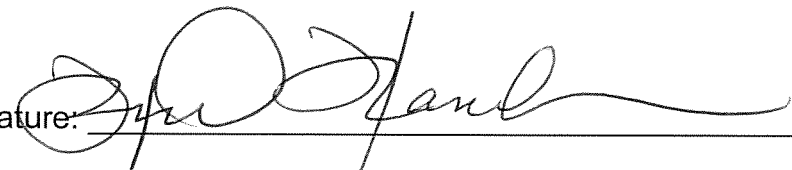
**EXTENDED MEETING TIMECARD**

|                     |            |
|---------------------|------------|
| Meeting Start Time: | 11:45 am   |
| Meeting End Time:   | 12:06 PM   |
| Total Meeting Time: | 24 minutes |

|                           |  |  |
|---------------------------|--|--|
| Time Over _____ () Hours: |  |  |
|---------------------------|--|--|

|                          |  |  |
|--------------------------|--|--|
| Total at \$175 per Hour: |  |  |
|--------------------------|--|--|

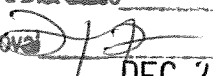
|                                |  |     |
|--------------------------------|--|-----|
| Bill Client for above?         |  | yes |
| Accumulate for future billing? |  | yes |

DM Signature: 

**Please forward completed timecard to Marcia Eannetta and copy Susan Garcia.**

DEC 20 2016 DEC 20 2016

Date Rec'd Dist Office \_\_\_\_\_

DM Approval  Date 12-22-16

Enter Entered DEC 22 2016

File 001 0251100 001161

Checked \_\_\_\_\_



**CRI** CARR  
RIGGS &  
INGRAM

CPAs and Advisors

500 Grand Boulevard, Suite 210  
Miramar Beach, FL 32550  
850-837-3141  
Federal ID 72-1396621

CFM Community Development District  
c/o Rezzetti & Co  
9530 Marketplace Road #206  
Fort Myers, FL 33912

Invoice No. 16225192 (include on check)  
Date 12/29/2016  
Client No. 20-03862.000

Professional services rendered as follows:

Initial progress billing on audit of financial statements  
as of September 30, 2016

\$ 1,500.00

Date Rec'd Dist Office JAN 03 2017  
DM Approval [Signature] Date 1-10-17  
Date Entered JAN 06 2017  
Fund 001 GL 51300 00 3202  
Check # \_\_\_\_\_

| 0 - 30   | 31 - 60 | 61 - 90 | 91 - 120 | Over 120 | Balance  |
|----------|---------|---------|----------|----------|----------|
| 1,500.00 | 0.00    | 0.00    | 0.00     | 0.00     | 1,500.00 |

We accept most major credit cards. Please complete the following information or contact our office to submit your payment over the phone.

Invoice Date: 12/29/2016 Client No: 20-03862  
Invoice Number: 16225192 Total Amount Due: \$ 1,500.00 CFM Community Development District

Name as it appears on card: \_\_\_\_\_

Billing Address: \_\_\_\_\_

Card # \_\_\_\_\_ Exp Date: \_\_\_\_\_ Security # \_\_\_\_\_

Payment Amount: \_\_\_\_\_ Signature: \_\_\_\_\_

Carr, Riggs & Ingram, LLC reserves the right to assess finance charges on past due balances up to the maximum amount allowed under State law.

# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500

===== STATEMENT =====

December 22, 2016

CFM Community Development District  
c/o Rizzetta & Company  
9428 Camden Pkwy  
Riverview, FL 33578

Bill Number 91283  
Filed through 11/30/2016

Date Rec'd Rizzetta & Co., Inc. DEC 27 2016  
D/M approval [Signature]  
Date entered DEC 29 2016  
Fund 001 GL 51400 OC 3107  
Check# \_\_\_\_\_

**General Counsel/Monthly Meeting**  
**CFMCCD 00001 MCE**

**FOR PROFESSIONAL SERVICES RENDERED**

|          |     |  |          |
|----------|-----|--|----------|
| 11/02/16 | JEM | Confer with Dady regarding conveyances from Windham/Magnolia.  | 0.10 hrs |
| 11/03/16 | JEM | Confer with Dady.  | 0.10 hrs |
| 11/07/16 | JEM | Prepare correspondence to Boss; review correspondence from Lawson; review correspondence from Dady; prepare Lakeville Connector access easement agreement. | 1.30 hrs |
| 11/08/16 | JEM | Prepare correspondence to Dady; review correspondence from Boss regarding release of Taylor Morrison judgment lien.  | 0.10 hrs |
| 11/09/16 | JEM | Review correspondence from Dady; review correspondence from Boss; reply to same.   | 0.10 hrs |
| 11/10/16 | JEM | Review correspondence from Boss regarding release of judgment.   | 0.10 hrs |
| 11/16/16 | JEM | Prepare Crosswater transfers; prepare correspondence to Dady regarding same.   | 0.40 hrs |
| 11/16/16 | CNG | Confer with Blandon regarding public facilities report.  | 0.40 hrs |
| 11/17/16 | MCE | Prepare for, travel to and attend landowner election; follow-up; return travel.  | 2.50 hrs |
| 11/17/16 | JEM | Review Crosswater conveyance issues.   | 0.10 hrs |
| 11/18/16 | JEM | Review correspondence from Dady; reply to same.  | 0.10 hrs |
| 11/21/16 | JEM | Prepare correspondence to Huber regarding Crosswater transfers.  | 0.20 hrs |
| 11/22/16 | JLK | Review, edit and prepare various district management related agreements.   | 0.10 hrs |
| 11/22/16 | JEM | Review correspondence from Dady.   | 0.10 hrs |
| 11/23/16 | JEM | Review correspondence from Carezza regarding access easement agreement; reply to same; review revisions to access easement.                                | 0.20 hrs |
| 11/23/16 | KEM | Research results of landowner election.  | 0.10 hrs |
| 11/28/16 | JEM | Review correspondence from Carezza; reply to same.   | 0.20 hrs |

|                            |     |   |            |
|----------------------------|-----|---|------------|
| 11/29/16                   | JEM | Review correspondence from Carena regarding access easement; prepare correspondence to Huber regarding same; review recorded Crosswater conveyance documents. | 0.30 hrs   |
| 11/29/16                   | LCW | Review correspondence from Dady regarding resolution approving substitution of funding of roadway paving escrow agreement.                                    | 0.10 hrs   |
| 11/30/16                   | JEM | Review correspondence from Dady; review correspondence from Carena; reply to same.  | 0.20 hrs   |
| Total fees for this matter |     |   | \$1,966.00 |

**DISBURSEMENTS**

|                                     |         |
|-------------------------------------|---------|
| Document Reproduction               | 1.00    |
| Documentary Stamp Tax               | 1.40    |
| United Parcel Service               | 31.27   |
| Total disbursements for this matter | \$33.67 |

**MATTER SUMMARY**

|                                  |          |         |            |
|----------------------------------|----------|---------|------------|
| Gates, Clark N.                  | 0.40 hrs | 215 /hr | \$86.00    |
| Merritt, Jason E.                | 3.60 hrs | 305 /hr | \$1,098.00 |
| Kilinski, Jennifer L.            | 0.10 hrs | 220 /hr | \$22.00    |
| Ibarra, Katherine E. - Paralegal | 0.10 hrs | 125 /hr | \$12.50    |
| Whelan, Lindsay C.               | 0.10 hrs | 225 /hr | \$22.50    |
| Eckert, Michael C.               | 2.50 hrs | 290 /hr | \$725.00   |

TOTAL FEES \$1,966.00  
TOTAL DISBURSEMENTS \$33.67

**TOTAL CHARGES FOR THIS MATTER \$1,999.67**

**BILLING SUMMARY**

|                                  |          |         |            |
|----------------------------------|----------|---------|------------|
| Gates, Clark N.                  | 0.40 hrs | 215 /hr | \$86.00    |
| Merritt, Jason E.                | 3.60 hrs | 305 /hr | \$1,098.00 |
| Kilinski, Jennifer L.            | 0.10 hrs | 220 /hr | \$22.00    |
| Ibarra, Katherine E. - Paralegal | 0.10 hrs | 125 /hr | \$12.50    |
| Whelan, Lindsay C.               | 0.10 hrs | 225 /hr | \$22.50    |
| Eckert, Michael C.               | 2.50 hrs | 290 /hr | \$725.00   |

TOTAL FEES \$1,966.00  
TOTAL DISBURSEMENTS \$33.67

**TOTAL CHARGES FOR THIS BILL \$1,999.67**

**Please include the bill number on your check.**

Johnson Engineering, Inc.  
 Remit To:  
 P.O. Box 2112  
 Fort Myers, FL 33902  
 Ph: 239.334.0046 Fax: 239.334.3661

# Invoice

Project Manager David Robson

December 21, 2016  
 Project No: 20044888-001  
 Invoice No: 109

Accounts Payable  
 CFM CDD  
 c/o Rizzetta & Company, Inc.  
 9530 Marketplace Road, Suite 206  
 Fort Myers, FL 33912

FEID #59-1173834  
 Date Rec'd Dist Office DEC 22 2016

DM Approval *[Signature]* Date 12-23-16  
 Date Entered DEC 22 2016

Project 20044888-001 CFM CDD General Engineering

Fund 001 GL 51300 OC 3103  
 Check #

**Professional Services through December 11, 2016**

Phase 01 General Engineering  
 Professional Personnel

|   |            | Hours | Rate   | Amount          |
|---|------------|-------|--------|-----------------|
| <b>Engineer VI</b>  |            |       |        |                 |
| Robson, David   | 11/14/2016 | 1.00  | 150.00 | 150.00          |
| Prepare draft Conservation non-encroachment affidavit for M Dady review.  |            |       |        |                 |
| Robson, David   | 11/15/2016 | 1.00  | 150.00 | 150.00          |
| Prepare Conservation field notes and photos for affidavit supporting document.  |            |       |        |                 |
| Robson, David   | 11/18/2016 | 1.00  | 150.00 | 150.00          |
| Review Public Facilities Report requirements.   |            |       |        |                 |
| Robson, David   | 11/22/2016 | 1.00  | 150.00 | 150.00          |
| Provide Parcel 3,4,& 5 summary to B Blanton.  |            |       |        |                 |
| Robson, David   | 11/30/2016 | 1.00  | 150.00 | 150.00          |
| Crosswater parcel transfer document review.   |            |       |        |                 |
| <b>Technician II</b>  |            |       |        |                 |
| Keen, Cynthia   | 11/15/2016 | 1.00  | 65.00  | 65.00           |
| CFM CDD Conservation Area Affidavit - draft document, send for legal review, revise, notarized final General Affidavit per D Robson |            |       |        |                 |
| <b>Environmental Scientist III</b>  |            |       |        |                 |
| Thomas, Anastacia   | 11/15/2016 | 1.00  | 85.00  | 85.00           |
| CFM NPDES permit review.  |            |       |        |                 |
| Thomas, Anastacia   | 11/16/2016 | .50   | 85.00  | 42.50           |
| CFM NPDES permit review.  |            |       |        |                 |
| Thomas, Anastacia   | 11/17/2016 | 1.50  | 85.00  | 127.50          |
| CFM NPDES permit review/ meeting with LC.   |            |       |        |                 |
| Thomas, Anastacia   | 11/18/2016 | .40   | 85.00  | 34.00           |
| CFM NPDES permit review.  |            |       |        |                 |
| Thomas, Anastacia   | 11/21/2016 | .75   | 85.00  | 63.75           |
| CFM NPDES comments and review.  |            |       |        |                 |
| Thomas, Anastacia   | 11/22/2016 | 1.00  | 85.00  | 85.00           |
| CFM NPDES comments and review.  |            |       |        |                 |
| Totals  |            | 11.15 |        | 1,252.75        |
| <b>Total Labor</b>  |            |       |        | <b>1,252.75</b> |

**Total this Phase \$1,252.75**

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|         |              |                             |                           |                   |
|---------|--------------|-----------------------------|---------------------------|-------------------|
| Project | 20044888-001 | CFM CDD General Engineering | Invoice                   | 109               |
|         |              |                             | <b>Total this Invoice</b> | <b>\$1,252.75</b> |

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Lake Masters Aquatic Weed Control, Inc.  
P.O. Box 2300  
Palm City, FL 34991  
Toll Free: 1-877-745-5729

# Invoice

|           |           |
|-----------|-----------|
| DATE      | INVOICE # |
| 12/1/2016 | 16-09474  |

|  |
|--|
| Bill To:   |
| CFM CDD - MAGNOLIA LANDING<br>C/O RIZZETTA<br>9530 MARKET PLACE ROAD STE. 206<br>FT. MYERS, FL 33912 |

|                                  |          |        |     |         |
|----------------------------------|----------|--------|-----|---------|
| susan.oraczewski@lakemasters.com | P.O. NO. | TERMS  | REP | PROJECT |
|                                  |          | Net 30 |     |         |

| QUANTITY  | DESCRIPTION   | RATE     | AMOUNT   |
|---|---|----------|----------|
|   | MONTHLY SERVICE - AQUATIC WEED CONTROL - PER<br>NEW CONTRACT SIGNED 08/15 | 1,753.00 | 1,753.00 |
| <p>Date Rec'd Dist Office <u>DEC 0 2 2016</u></p> <p>DM Approval <u>[Signature]</u> Date <u>12/15/16</u></p> <p>Date Entered <u>DEC 0 5 2016</u></p> <p>Fund <u>001</u> <u>GL 53800</u> <u>OC 4605</u></p> <p>Check # _____</p> |   |          |          |

|  |                         |            |
|--|-------------------------|------------|
| THIS INVOICE AND SERVICE IS FOR THE MONTH INDICATED IN THE DATE SECTION ABOVE. | <b>Total</b>            | \$1,753.00 |
|  | <b>Payments/Credits</b> | \$0.00     |
|  | <b>Balance Due</b>      | \$1,753.00 |

Customer Name: **CFM COMMUNITY DEVELOPMENT DISTRICT**  
Account Number: **6571809552**

Due Date: **01/18/2017**

**Account Summary as of December 28, 2016**

|                                       |                   |
|---------------------------------------|-------------------|
| Previous Balance                      | 1673.45           |
| Payment Received - 12/14/2016         | -1673.45          |
| Corrections                           | 0.00              |
| <b>Past Due Balance</b>               | <b>\$0.00</b>     |
| Current Charges - ELECTRIC            | 1673.45           |
| Adjustments, Credits, & Other Charges | 0.00              |
| <b>Total Amount Due</b>               | <b>\$1,673.45</b> |

Service Address: **3000 MAGNOLIA LANDING LN CASE ID#6806754959-T69628 NORTH FORT MYERS, FL 33917**

SA ID# 6571809975 Security Lt-Comm

Service From 11/29/2016 to 12/28/2016

|   |                   |
|---|-------------------|
| 46 13' Decorative Pole at \$12.75 each                        | 586.50            |
| 46 units 150 Decorative Lights Energy Charge at \$6.74 each   | 310.04            |
| 46 units 150 Decorative Lights Fixture Charge at \$14.17 each | 651.82            |
| 2 units 100 HPS Light Energy Charge at \$4.49 each            | 8.98              |
| 2 units 100 HPS Light Fixture Charge at \$5.67 each           | 11.34             |
| Power Cost Adj. (3,035.9995 kWh at \$0.0063)                  | 19.13             |
| <b>Summary Of Light Related Charges</b>                       | <b>338.15</b>     |
| <b>Summary Of Non Electric Fixtures</b>                       | <b>663.16</b>     |
| <b>Summary Of Pole Related Charges</b>                        | <b>586.50</b>     |
| Gross Receipts Tax  | 10.50             |
| Franchise Fee-Unincorporated Lee Co. Government               | 75.14             |
| <b>Current Charge Subtotal</b>                                | <b>\$1,673.45</b> |

Date Rec'd Dist Office JAN 06 2017  
DM Approval [Signature] Date 1-10-17  
Date Entered JAN 06 2017  
Fund 001 GL 53100 OC 4307  
Check # \_\_\_\_\_

tear here

tear here

Pay your electric bill with your MasterCard, VISA, Discover or American Express card by calling 239-656-2300 or at www.lcec.net. Payments made before 4 pm post to your LCEC account within 6 hours; after 4 pm post the next day.

Please check box if address is incorrect and indicate change(s) on back



| Past Due/Prev Balance | Current Charges | Total Amount Due | Current Charges Due | Amount Paid |
|-----------------------|-----------------|------------------|---------------------|-------------|
| \$0.00                | \$1,673.45      | \$1,673.45       | 01/18/2017          |             |

Please detach and return with your payment. Make checks payable to LCEC. Checks must be in U.S. funds and drawn on a U.S. bank.

ACCOUNT NUMBER: **6571809552**

ADDRESSEE

REMIT TO

2991 1 MB 0.416 28-14



CFM COMMUNITY DEVELOPMENT DISTRICT  
CFM COMMUNITY DEVELOPMENT DISTRICT  
9428 CAMDEN FIELD PKWY  
RIVERVIEW, FL 33578-0519



LCEC  
P.O. BOX 31477  
TAMPA, FL 33631-3477

**LCEC AutoPay Authorization Form**

I authorize LCEC to begin debits to the bank account listed below. I authorize the bank to debit the amount of my monthly electric bill. I have the right to stop payment of a charge within seven days of receiving my bill from LCEC. I am responsible for notifying both LCEC and the bank of this stop-payment request. This authorization is to remain in effect until I notify LCEC in writing of its termination. My notification must afford the bank a reasonable opportunity to act on it. Both LCEC and the bank also may terminate this agreement with written notice. Please submit voided check.

**Save time!** Enroll online at [www.lcec.net](http://www.lcec.net) **Account Access**. Voided check not required for online enrollment.

Name\* \_\_\_\_\_ Last \_\_\_\_\_ \*as it appears on your electric bill \_\_\_\_\_ First \_\_\_\_\_ Middle \_\_\_\_\_ Last 4 digits of Social Security or Fed. ID number \_\_\_\_\_

Address of electric service \_\_\_\_\_

Account number for electric service \_\_\_\_\_ Phone number (\_\_\_\_\_) \_\_\_\_\_

Bank name\* \_\_\_\_\_ \*Funds must be drawn from a U.S. bank that is a member of NACHA

Routing number \_\_\_\_\_ Bank account number \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

For Office Use Only : Date \_\_\_\_\_ LCEC Rep \_\_\_\_\_

Please **INCLUDE VOIDED CHECK** and send to: **LCEC, PO Box 31477, Tampa, FL 33631-3477, Fax 239-995-4287. Continue to pay your bills until the bill states "Do Not Submit a Payment."**

LCEC account balance must be zero to process application. To receive a deposit waiver, the account must remain on AutoPay for at least 12 months or the deposit will be reinstated.

AutoPay deposit-waiver option is for existing, active accounts only and applies only to deposit amounts that have not been billed yet.

[www.lcec.net](http://www.lcec.net) - Sign up for paperless billing!

..... Please cut along dotted line .....

**PAYMENT OPTIONS**

**AUTOPAY** - Carefully read and fill out the attached form and mail to LCEC, P.O. Box 31477, Tampa, FL 33631-3477.

**PAY BY PHONE** - Check payments are **free** and are posted **immediately** to your LCEC account. Credit/debit card payments before 4 p.m. post within 6 hours; service fee applies.

**PAY ONLINE** - Pay online by check or credit/debit card at [www.lcec.net](http://www.lcec.net). Check payments are **free** and can post **immediately** to your account or be scheduled. Credit/debit card payments are accepted with a service fee. Credit/debit card payments before 4 p.m. post within 6 hours; after 4 p.m. post the next day.

**AUTHORIZED WALK-IN PAY STATIONS** - Your cash, check, or money order payment is posted within minutes to your LCEC account. Call (239) 656-2300 or visit [www.lcec.net](http://www.lcec.net) to locate the nearest pay station. Our authorized pay station partner charges a \$1.50 service fee per payment that must be paid in cash at the time the payment is made.

**MAIL** - LCEC, P.O. Box 31477, Tampa, FL 33631-3477.

**EXPLANATION OF CHARGES**

**ACCOUNT DEPOSIT** - Secures the balance due upon termination of electric service. May be assessed on new accounts, or on existing accounts with a record of delinquent payments.

**CUSTOMER CHARGE** - A monthly fixed charge to cover the costs of the minimum equipment required to provide the customer with connectivity to the electric grid, regardless of energy usage.

**DEMAND CHARGE** - The charge per kilowatt (kw) of demand which reflects the cost of generation, transmission and distribution plant investment. Demand charges are applicable for larger (over 20 kw) commercial and industrial accounts. For other customers, these costs are incorporated into the energy charge. The demand meter measures the highest 15-minute interval of electric usage during the billing month.

**ENERGY CHARGE** - The charge for electric energy used (kilowatt hours) to cover the cost of producing and delivering electric service. LCEC purchases electric power from a wholesale supplier, and the energy charge includes a base wholesale cost of power.

**FRANCHISE FEE** - A fee paid to the applicable city for the right or privilege to utilize the public property of the city for the purpose of supplying electric service. All monies collected are paid to the city.

**GROSS RECEIPT TAX** - A tax that is levied by the State of Florida on LCEC's total gross receipts and remitted to the State in accordance with applicable laws.

**LATE FEE** - The charge to cover administrative costs for collecting payments after due date.

**MUNICIPAL TAX** - A tax assessed by a municipality when applicable. All monies collected are paid to the municipality.

**POWER COST ADJUSTMENT** - This charge reflects the difference between the actual cost of purchased power from the wholesale supplier and the base wholesale cost of power included in the energy charge.

**SALES TAX** - A tax levied by the State of Florida, when applicable, at the current rate. This tax is remitted to the state in accordance with state laws.

**CUSTOMER CARE CENTER**

(239) 656-2300 • Toll Free 1-800-599-2356 • Fax (239) 995-4287

Open 7:00 a.m. to 6:00 p.m. Monday - Friday

Online Requests Available 24 Hours at [www.lcec.net](http://www.lcec.net)

After-Hours Emergency: (239) 656-2300 or Toll Free 1-800-599-2356

**LCEC tiene representantes disponibles de habla español para su conveniencia. Después de marcar el número de servicio al cliente, oprima el dos para español.**

Indicate address change(s) here →

**Mail Payments to:  
PO Box 31477  
Tampa, FL 33631-3477**

Name \_\_\_\_\_  
Address \_\_\_\_\_  
City, State, Zip \_\_\_\_\_  
Phone Number \_\_\_\_\_ ACCOUNT NUMBER: \_\_\_\_\_

Magnolia Landing Golf, LLC

3501 Avenida Del Vera  
North Fort Myers, FL 33917

# Invoice

| Date       | Invoice # |
|------------|-----------|
| 12/31/2016 | 732       |

|   |
|---|
| Bill To   |
| CFM CDD<br>9530 Marketplace Rd<br>Suite 206<br>Fort Myers, FL 33912 |

| Due Date   | Billing Period |
|------------|----------------|
| 12/31/2016 | December 2016  |

| Quantity     | Description  | Rate   | Amount   |
|--------------|--------------|--------|--|
| 1            | Utility Cost | 500.00 | 500.00   |
|              |              |        | <p>Date Rec'd Dist Office <u>DEC 02 2016</u></p> <p>DM Approval <u>[Signature]</u> Date <u>12/5/16</u></p> <p>Date Entered <u>DEC 05 2016</u></p> <p>Fund <u>001</u> GL <u>53100 004304</u></p> <p>Check # _____</p> |
| <b>Total</b> |              |        | \$500.00   |

Magnolia Landing Golf, LLC

3501 Avenida Del Vera  
North Fort Myers, FL 33917

# Invoice

|            |           |
|------------|-----------|
| Date       | Invoice # |
| 12/31/2016 | 735       |

|   |
|---|
| Bill To   |
| CFM CDD<br>9530 Marketplace Rd<br>Suite 206<br>Fort Myers, FL 33912 |

|            |                |
|------------|----------------|
| Due Date   | Billing Period |
| 12/31/2016 | December 2016  |

| Quantity  | Description                   | Rate   | Amount   |
|---|-------------------------------|--------|----------|
| 1   | Aerator Agreement & Water Use | 625.00 | 625.00   |
| Date Rec'd Dist Office <u>DEC 02 2016</u><br>DM Approval <u>[Signature]</u> Date <u>12/5/16</u><br>Date Entered <u>DEC 05 2016</u><br>Fund <u>001</u> GL <u>53800</u> OC <u>4614</u><br>Check # _____ |                               |        |          |
| <b>Total</b>  |                               |        | \$625.00 |

Magnolia Landing Golf, LLC

3501 Avenida Del Vera  
North Fort Myers, FL 33917

# Invoice

| Date       | Invoice # |
|------------|-----------|
| 12/21/2016 | 752       |

| Bill To   |
|---|
| CFM CDD<br>9530 Marketplace Rd<br>Suite 206<br>Fort Myers, FL 33912 |

| Due Date   | Billing Period |
|------------|----------------|
| 12/30/2016 |                |

| Quantity  | Description   | Rate   | Amount   |
|---|---|--------|----------|
| 1   | Repaint center road yellow stripe, approximately 900'                   | 450.00 | 450.00   |
| 1   | Paint proposed additional center road yellow stripe, approximately 700' | 350.00 | 350.00   |
| <p>Date Rec'd Dist Office <u>DEC 22 2016</u></p> <p>DM Approval <u>[Signature]</u> Date <u>12-23-16</u></p> <p>Date Entered <u>DEC 22 2016</u></p> <p>Fund <u>001</u> GL <u>54100</u> OC <u>4620</u></p> <p>Check # _____</p> |   |        |          |
| <b>Total</b>  |   |        | \$800.00 |

RIZZETTA & COMPANY, INC.

Suite 200  
 3434 Colwell Avenue  
 Tampa, FL 33614

# Invoice

|          |             |
|----------|-------------|
| DATE     | INVOICE NO. |
| 1/1/2017 | 4079        |

|  |
|--|
| BILL TO  |
| CFM COMMUNITY DEVELOPMENT DISTRICT<br>3434 Colwell Avenue, Suite 200<br>Tampa, Florida 33614 |

|                |           |
|----------------|-----------|
| TERMS          | PROJECT   |
| Due Upon Rec't | 545 - CDD |

| ITEM  | DESCRIPTION  | QTY | RATE     | AMOUNT   |
|-------|--|-----|----------|----------|
|       | <b>PROFESSIONAL FEES:</b>  |     |          |          |
| DM    | District Management Services 3101  |     | 1,361.00 | 1,361.00 |
| ADMIN | Administrative Services 3100   |     | 450.00   | 450.00   |
| ACTG  | Accounting Services 3201   |     | 1,166.67 | 1,166.67 |
| FC    | Financial Consulting Services 3111   |     | 416.67   | 416.67   |
|       | <br>Services for the period January 1, 2017<br>through January 31, 2017<br><br>Date Rec'd Dist Office <u>DEC 28 2016</u><br>DM Approval <u>[Signature]</u> Date <u>12-28/16</u><br>Date Entered <u>DEC 28 2016</u><br>Fund <u>001 GLS1300 OC VARIOUS</u><br>Check# _____ |     |          |          |

|              |                   |
|--------------|-------------------|
| <b>Total</b> | <b>\$3,394.34</b> |
|--------------|-------------------|

**Rizzetta Technology Services**

3434 Colwell Avenue

Suite 200

Tampa FL 33614

**Invoice**

| Date     | Invoice #     |
|----------|---------------|
| 1/1/2017 | INV0000001993 |

**Bill To:**

CFM CDD  
 3434 Colwell Avenue, Suite 200  
 Tampa FL 33614

| Services for the month of | Terms | Client Number |
|---------------------------|-------|---------------|
| January                   |       | 00545         |

| Description              | Qty | Rate     | Amount   |
|--------------------------|-----|----------|----------|
| Email Hosting            | 5   | \$15.00  | \$75.00  |
| Website Hosting Services | 1   | \$100.00 | \$100.00 |

Date Rec'd Dist Office DEC 28 2016  
 DM Approval [Signature] Date 12-28-16  
 Date Entered DEC 28 2016  
 Fund 001 GL 51300 OC 5103  
 Check # \_\_\_\_\_

|                 |          |
|-----------------|----------|
| <b>Subtotal</b> | \$175.00 |
| <b>Total</b>    | \$175.00 |



# CFM COMMUNITY DEVELOPMENT DISTRICT

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DISTRICT OFFICE · 9530 MARKETPLACE ROAD · SUITE 206 · FT. MYERS, FLORIDA 33912

## Operation and Maintenance Expenditures February 2017 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from February 1, 2017 through February 28, 2017. This does not include expenditures previously approved by the Board.

The total items being presented:     **\$17,318.40**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary



# CFM Community Development District

## Paid Operation & Maintenance Expenditures

February 1, 2017 Through February 28, 2017

| <u>Vendor Name</u>                        | <u>Check Number</u> | <u>Invoice Number</u> | <u>Invoice Description</u>                        | <u>Invoice Amount</u>      |
|---|---------------------|-----------------------|---|----------------------------|
| Hopping Green & Sams                      | 002098              | 91777                 | General/Monthly Legal Services 12/16              | \$ 4,370.03                |
| Johnson Engineering Inc                   | 002099              | 20044888-001 Inv 110  | General Engineering Services thru 1/15/17         | \$ 1,030.00                |
| Lake Masters Aquatic Weed Control, Inc.   | 002100              | 17-00116              | Lake Maintenance 1/17                             | \$ 1,753.00                |
| LCEC                                      | 002105              | 6571809552 1/17       | Street Lights 3000 Magnolia Landing Ln 1/17       | \$ 1,673.45                |
| Magnolia Landing Golf, LLC                | 002102              | 745                   | Aerator/ Utility Cost 1/17                        | \$ 500.00                  |
| Magnolia Landing Golf, LLC                | 002102              | 746                   | Aerator 1/17                                      | \$ 625.00                  |
| Magnolia Landing Golf, LLC                | 002102              | 764                   | Clean Up Along Roads Outside of Normal Maint Area | \$ 50.00                   |
| Magnolia Landing Master Association, Inc. | 002101              | 324                   | Landscape Maintenance 12/16                       | \$ 3,494.58                |
| Paul Mayotte                              | 002108              | PM121516              | Board of Supervisors Meeting 12/15/16             | \$ 200.00                  |
| Rizzetta & Company, Inc.                  | 002103              | 4250                  | District Management Fees 2/17                     | \$ 3,394.34                |
| Rizzetta Technology Services, LLC         | 002104              | INV0000002073         | Website Hosting & Email Services 2/17             | \$ 175.00                  |
| The Daily Breeze                          | 002107              | 105626 2/8/17         | Acct # L03434 Legal Advertising 2/8/17            | \$ 53.00                   |
| <b>Report Total</b>                       |                     |                       |   | <b><u>\$ 17,318.40</u></b> |



# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500

===== STATEMENT =====

January 20, 2017

CFM Community Development District  
c/o Rizzetta & Company  
9428 Camden Pkwy  
Riverview, FL 33578

Bill Number 91777  
Billed through 12/31/2016

Date Rec'd Dist Office JAN 19 2017  
DM Approval [Signature] Date 2-1-17  
Date Entered JAN 30 2017  
Fund 001 GL 51400 OC 3107  
Check # \_\_\_\_\_

**General Counsel/Monthly Meeting**  
**CFMCDD 00001 MCE**

**FOR PROFESSIONAL SERVICES RENDERED**

|          |     |  |          |
|----------|-----|--|----------|
| 12/01/16 | MCE | Confer with Dady; review asphalt lift issues.  | 0.20 hrs |
| 12/01/16 | JEM | Review issues regarding Lakeville Connector access easement.   | 0.10 hrs |
| 12/01/16 | LCW | Confer with Robson regarding public facilities report.   | 0.10 hrs |
| 12/02/16 | CNG | Confer with Blandon regarding public facilities report.  | 0.10 hrs |
| 12/04/16 | MCE | Review landowner election minutes; review second lift of asphalt issues.                                 | 0.40 hrs |
| 12/05/16 | MCE | Confer with Dady.  | 0.10 hrs |
| 12/05/16 | CNG | Research and analyze requirements regarding public facilities report; confer with Robson regarding same. | 0.40 hrs |
| 12/06/16 | JEM | Review correspondence from Dady.   | 0.10 hrs |
| 12/09/16 | MCE | Confer with Blandon; review board member appointment issues.   | 0.20 hrs |
| 12/09/16 | LCW | Confer with staff regarding coverage at board meeting and election of supervisors.                       | 0.20 hrs |
| 12/12/16 | MCE | Revise DR Horton assignment document.  | 0.40 hrs |
| 12/13/16 | MCE | Confer with Dady; confer with Blandon.   | 0.40 hrs |
| 12/13/16 | LCW | Prepare for board meeting.   | 0.60 hrs |
| 12/14/16 | JEM | Review issues regarding conveyance of Crosswater parcels.  | 0.40 hrs |
| 12/14/16 | LCW | Prepare for and travel to board meeting.   | 7.30 hrs |
| 12/15/16 | LCW | Attend board meeting; return travel.   | 4.20 hrs |
| 12/16/16 | LCW | Follow-up from board meeting.  | 0.20 hrs |
| 12/19/16 | KEM | Prepare supervisor notebook and letter to supervisor.  | 0.90 hrs |

|                            |     |  |            |
|----------------------------|-----|--|------------|
| 12/20/16                   | JEM | Review correspondence from Hardwick regarding Crosswaters deed; reply to same. | 0.10 hrs   |
| 12/22/16                   | JEM | Review quit claim deed from district to special purpose entity.                | 0.10 hrs   |
| Total fees for this matter |     |  | \$3,792.00 |

**DISBURSEMENTS**

|                                     |          |
|-------------------------------------|----------|
| Document Reproduction               | 81.00    |
| Postage                             | 3.14     |
| Travel                              | 273.58   |
| Travel - Meals                      | 24.73    |
| Recording Fees                      | 177.50   |
| United Parcel Service               | 18.08    |
| Total disbursements for this matter | \$578.03 |

**MATTER SUMMARY**

|                                  |           |         |            |
|----------------------------------|-----------|---------|------------|
| Gates, Clark N.                  | 0.50 hrs  | 215 /hr | \$107.50   |
| Merritt, Jason E.                | 0.80 hrs  | 305 /hr | \$244.00   |
| Ibarra, Katherine E. - Paralegal | 0.90 hrs  | 125 /hr | \$112.50   |
| Whelan, Lindsay C.               | 12.60 hrs | 225 /hr | \$2,835.00 |
| Eckert, Michael C.               | 1.70 hrs  | 290 /hr | \$493.00   |

|                     |            |
|---------------------|------------|
| TOTAL FEES          | \$3,792.00 |
| TOTAL DISBURSEMENTS | \$578.03   |

**TOTAL CHARGES FOR THIS MATTER \$4,370.03**

**BILLING SUMMARY**

|                                  |           |         |            |
|----------------------------------|-----------|---------|------------|
| Gates, Clark N.                  | 0.50 hrs  | 215 /hr | \$107.50   |
| Merritt, Jason E.                | 0.80 hrs  | 305 /hr | \$244.00   |
| Ibarra, Katherine E. - Paralegal | 0.90 hrs  | 125 /hr | \$112.50   |
| Whelan, Lindsay C.               | 12.60 hrs | 225 /hr | \$2,835.00 |
| Eckert, Michael C.               | 1.70 hrs  | 290 /hr | \$493.00   |

|                     |            |
|---------------------|------------|
| TOTAL FEES          | \$3,792.00 |
| TOTAL DISBURSEMENTS | \$578.03   |

**TOTAL CHARGES FOR THIS BILL \$4,370.03**

**Please include the bill number on your check.**

Johnson Engineering, Inc.  
 Remit To:  
 P.O. Box 2112  
 Fort Myers, FL 33902  
 Ph: 239.334.0046 Fax: 239.334.3661

# Invoice

Project Manager David Robson

January 27, 2017  
 Project No: 20044888-001  
 Invoice No: 110

FEID #59-1173834

Accounts Payable  
 CFM CDD  
 c/o Rizzetta & Company, Inc.  
 9530 Marketplace Road, Suite 206  
 Fort Myers, FL 33912

Project 20044888-001 CFM CDD General Engineering

Professional Services through January 15, 2017

Phase 01 General Engineering

**Professional Personnel**

|                    |            |   | Hours | Rate                      | Amount   |                   |
|--------------------|------------|---|-------|---------------------------|----------|-------------------|
| Engineer VI        |            |   |       |                           |          |                   |
| Robson, David      | 12/15/2016 | Attend CFM CDD BOS meeting.                               | 2.50  | 150.00                    | 375.00   |                   |
| Robson, David      | 1/9/2017   | Update Mitigation RFP and Vendor list for distribution.   | 2.00  | 150.00                    | 300.00   |                   |
| Robson, David      | 1/10/2017  | Provide B Blanton Long Pond Lot 4 stormdrain information. | 1.50  | 150.00                    | 225.00   |                   |
| Technician II      |            |   |       |                           |          |                   |
| Keen, Cynthia      | 1/11/2017  | 2016 Mitigation RFP - SFWMD & USACOE sections             | 1.00  | 65.00                     | 65.00    |                   |
| Keen, Cynthia      | 1/13/2017  | 2016 Mitigation RFP - SFWMD & USACOE sections             | 1.00  | 65.00                     | 65.00    |                   |
| Totals             |            |   | 8.00  |                           | 1,030.00 |                   |
| <b>Total Labor</b> |            |   |       |                           |          | <b>1,030.00</b>   |
|                    |            |   |       | <b>Total this Phase</b>   |          | <b>\$1,030.00</b> |
|                    |            |   |       | <b>Total this Invoice</b> |          | <b>\$1,030.00</b> |

JAN 30 2017

Date Rec'd Dist Office \_\_\_\_\_

DM Approval [Signature] Date 2-1-17

Date Entered \_\_\_\_\_

Fund 001 GL 51300 OC 3103

Check # \_\_\_\_\_

# Invoice

Lake Masters Aquatic Weed Control, Inc.  
 P.O. Box 2300  
 Palm City, FL 34991  
 Toll Free: 1-877-745-5729

|          |           |
|----------|-----------|
| DATE     | INVOICE # |
| 1/1/2017 | 17-00116  |

|  |
|--|
| Bill To:   |
| CFM CDD - MAGNOLIA LANDING<br>C/O RIZZETTA<br>9530 MARKET PLACE ROAD STE. 206<br>FT. MYERS, FL 33912 |

|                                  |          |        |     |         |
|----------------------------------|----------|--------|-----|---------|
| susan.oraczewski@lakemasters.com | P.O. NO. | TERMS  | REP | PROJECT |
|                                  |          | Net 30 |     |         |

| QUANTITY | DESCRIPTION  | RATE     | AMOUNT   |
|----------|--|----------|----------|
|          | MONTHLY SERVICE - AQUATIC WEED CONTROL - PER<br>NEW CONTRACT SIGNED 08/15<br><br>Date Rec'd Dist Office <u>JAN 03 2017</u><br>Dist Approval <u>[Signature]</u> Date <u>1-10-17</u><br>Date Entered <u>JAN 06 2017</u><br>Fund <u>001</u> <u>53800</u> <u>004605</u><br>Check # _____ | 1,753.00 | 1,753.00 |

|  |                         |            |
|--|-------------------------|------------|
| THIS INVOICE AND SERVICE IS FOR THE MONTH INDICATED IN THE DATE SECTION ABOVE. | <b>Total</b>            | \$1,753.00 |
|  | <b>Payments/Credits</b> | \$0.00     |
|  | <b>Balance Due</b>      | \$1,753.00 |



Customer Name: **CFM COMMUNITY DEVELOPMENT DISTRICT**

Account Number: **6571809552**

Due Date: **02/17/2017**

**Account Summary as of January 27, 2017**

|                                       |                   |
|---------------------------------------|-------------------|
| Previous Balance                      | 1673.45           |
| Payment Received - 01/14/2017         | -1673.45          |
| Corrections                           | 0.00              |
| <b>Past Due Balance</b>               | <b>\$0.00</b>     |
| Current Charges - ELECTRIC            | 1673.45           |
| Adjustments, Credits, & Other Charges | 0.00              |
| <b>Total Amount Due</b>               | <b>\$1,673.45</b> |

Service Address: **3000 MAGNOLIA LANDING LN CASE ID#6806754959-T69628 NORTH FORT MYERS, FL 33917**

SA ID# 6571809975 Security Lt-Comm

**Service From 12/29/2016 to 01/27/2017**

|   |                   |
|---|-------------------|
| 46 13' Decorative Pole at \$12.75 each                        | 586.50            |
| 46 units 150 Decorative Lights Energy Charge at \$6.74 each   | 310.04            |
| 46 units 150 Decorative Lights Fixture Charge at \$14.17 each | 651.82            |
| 2 units 100 HPS Light Energy Charge at \$4.49 each            | 8.98              |
| 2 units 100 HPS Light Fixture Charge at \$5.67 each           | 11.34             |
| Power Cost Adj. (3,035.9995 kWh at \$0.0063)                  | 19.13             |
| <b>Summary Of Light Related Charges</b>                       | <b>338.15</b>     |
| <b>Summary Of Non Electric Fixtures</b>                       | <b>663.16</b>     |
| <b>Summary Of Pole Related Charges</b>                        | <b>586.50</b>     |
| Gross Receipts Tax  | 10.50             |
| Franchise Fee-Unincorporated Lee Co. Government               | 75.14             |
| <b>Current Charge Subtotal</b>                                | <b>\$1,673.45</b> |

Date Rec'd Rizzetta & Co., Inc. FEB 01 2017

D/M approval [Signature] Date 2-6-17

Date entered FEB 03 2017

Fund 001 GL 53100 OC 4307

Check# \_\_\_\_\_

tear here

tear here

Pay your electric bill with your MasterCard, VISA, Discover or American Express card by calling 239-656-2300 or at www.lcec.net. Payments made before 4 pm post to your LCEC account within 6 hours; after 4 pm post the next day.

Page 1 of 1

Please check box if address is incorrect and indicate change(s) on back



| Past Due/Prev Balance | Current Charges | Total Amount Due | Current Charges Due | Amount Paid |
|-----------------------|-----------------|------------------|---------------------|-------------|
| \$0.00                | \$1,673.45      | \$1,673.45       | 02/17/2017          |             |

Please detach and return with your payment. Make checks payable to LCEC. Checks must be in U.S. funds and drawn on a U.S. bank.

ACCOUNT NUMBER: **6571809552**

**ADDRESSEE**

2975 1 MB 0.420 24-13  
  
 CFM COMMUNITY DEVELOPMENT DISTRICT  
 CFM COMMUNITY DEVELOPMENT DISTRICT  
 9428 CAMDEN FIELD PKWY  
 RIVERVIEW, FL 33578-0519

**REMIT TO**

LCEC  
 P.O. BOX 31477  
 TAMPA, FL 33631-3477



Magnolia Landing Golf, LLC

3501 Avenida Del Vera  
North Fort Myers, FL 33917

# Invoice

| Date     | Invoice # |
|----------|-----------|
| 1/1/2017 | 745       |

| Bill To   |
|---|
| CFM CDD<br>9530 Marketplace Rd<br>Suite 206<br>Fort Myers, FL 33912 |

| Due Date  | Billing Period |
|-----------|----------------|
| 1/31/2017 | January 2017   |

| Quantity     | Description   | Rate   | Amount   |
|--------------|---|--------|----------|
| 1            | Utility Cost<br><br><p style="text-align: center;">DEC 22 2016</p> <p>Date Rec'd Dist Office _____<br/>DM Approval <u>[Signature]</u> Date <u>12-23-16</u><br/>Date Entered <u>DEC 22 2016</u><br/>Fund <u>001</u> GL <u>53106</u> OC <u>4304</u><br/>Check # _____</p> | 500.00 | 500.00   |
| <b>Total</b> |   |        | \$500.00 |

Magnolia Landing Golf, LLC

3501 Avenida Del Vera  
North Fort Myers, FL 33917

# Invoice

| Date     | Invoice # |
|----------|-----------|
| 1/1/2017 | 746       |

| Bill To   |
|---|
| CFM CDD<br>9530 Marketplace Rd<br>Suite 206<br>Fort Myers, FL 33912 |

| Due Date  | Billing Period |
|-----------|----------------|
| 1/31/2017 | January 2017   |

| Quantity     | Description   | Rate   | Amount   |
|--------------|---|--------|----------|
| 1            | Aerator Agreement & Water Use<br><br>Date Rec'd Dist Office <u>DEC 22 2016</u><br>DM Approval <u>[Signature]</u> Date <u>12-23-16</u><br>Date Entered <u>DEC 22 2016</u><br>Fund <u>001</u> GL <u>53800</u> OC <u>4614</u><br>Check # _____ | 625.00 | 625.00   |
| <b>Total</b> |   |        | \$625.00 |

Magnolia Landing Golf, LLC

3501 Avenida Del Vera  
North Fort Myers, FL 33917

# Invoice

| Date      | Invoice # |
|-----------|-----------|
| 1/27/2017 | 764       |

| Bill To   |
|---|
| CFM CDD<br>9530 Marketplace Rd<br>Suite 206<br>Fort Myers, FL 33912 |

| Due Date | Billing Period |
|----------|----------------|
| 2/8/2017 |                |

| Quantity     | Description  | Rate  | Amount  |
|--------------|--|-------|---------|
| 1            | Clean up along the roads outside of normal maintenance area.<br><br>Date Rec'd Dist Office <u>JAN 27 2017</u><br>DM Approval <u>[Signature]</u> Date <u>2-1-17</u><br>Date Entered <u>JAN 30 2017</u><br>Fund <u>001</u> GL <u>54100</u> OC <u>4620</u><br>Check # _____ | 50.00 | 50.00   |
| <b>Total</b> |  |       | \$50.00 |

# Magnolia Landing Master Association, Inc.

14914 Winding Creek Court  
 Tampa, FL 33613  
 Phone 813.374.2363 Fax 813.374.2362

DATE: 12/1//2016  
 INVOICE # 324  
 FOR: Landscape Maintenance

**Bill To:**

CFM CDD  
 9530 Marketplace Road, Suite 206  
 Fort Myers, FL 33912  
 Phone: (239) 936-0913 Fax: (239) 936-1815

| DESCRIPTION  | AMOUNT             |
|--|--------------------|
| <p>CDD Landscape Maintenance - December 2016</p> <p style="text-align: right;">Date Rec'd Dist Office <u>JAN 23 2017</u></p> <p>DM Approval <u><i>[Signature]</i></u> Date <u>2-1-17</u></p> <p>Date Entered <u>JAN 30 2017</u></p> <p>Fund <u>001</u> GL <u>53900</u> OC <u>4604</u></p> <p>Check # _____</p> | <p>\$ 3,494.58</p> |
| <b>TOTAL</b>   | <b>\$ 3,494.58</b> |

Make all checks payable to Magnolia Landing Master Association Inc.

**THANK YOU FOR YOUR BUSINESS!**

**CFM CDD  
SUPERVISOR PAY REQUEST**

Meeting Date: December 15, 2016

| Name of Board Supervisor | Check if present | Check if paid |             |
|--------------------------|------------------|---------------|-------------|
| Mike Dady                | X                | X             | MD 12/15/16 |
| Bob Bishop               | X                | X             | BB 12/15/16 |
| <del>John Blakley</del>  | X                | X             |             |
| Leah Popelka             | X                | X             | LP 12/15/16 |
| Adam Lerner              | X                | X             | AL 12/15/16 |
| Paul Mayhew              | X                | X             | PM 12/15/16 |

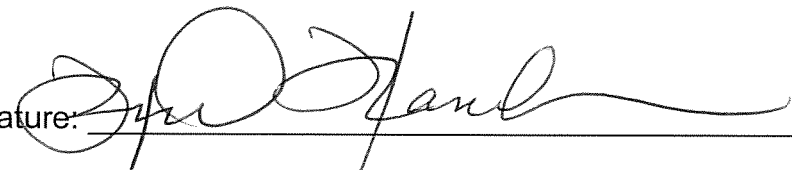
**EXTENDED MEETING TIMECARD**

|                     |            |
|---------------------|------------|
| Meeting Start Time: | 11:45 am   |
| Meeting End Time:   | 12:06 PM   |
| Total Meeting Time: | 24 minutes |

|                           |  |  |
|---------------------------|--|--|
| Time Over _____ () Hours: |  |  |
|---------------------------|--|--|

|                          |  |  |
|--------------------------|--|--|
| Total at \$175 per Hour: |  |  |
|--------------------------|--|--|

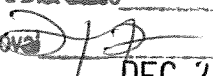
|                                |  |     |
|--------------------------------|--|-----|
| Bill Client for above?         |  | yes |
| Accumulate for future billing? |  | yes |

DM Signature: 

**Please forward completed timecard to Marcia Eannetta and copy Susan Garcia.**

DEC 20 2016 DEC 20 2016

Date Rec'd Dist Office \_\_\_\_\_

DM Approval  Date 12-22-16

Enter Entered DEC 22 2016

File 001 0251100 001161

Checked \_\_\_\_\_

**RIZZETTA & COMPANY, INC.**

Suite 200  
3434 Colwell Avenue  
Tampa, FL 33614

**Invoice**

|          |             |
|----------|-------------|
| DATE     | INVOICE NO. |
| 2/1/2017 | 4250        |

|   |
|---|
| BILL TO   |
| CFM COMMUNITY DEVELOPMENT<br>DISTRICT<br>3434 Colwell Avenue, Suite 200<br>Tampa, Florida 33614 |

|                |           |
|----------------|-----------|
| TERMS          | PROJECT   |
| Due Upon Rec't | 545 - CDD |

| ITEM  | DESCRIPTION   | QTY | RATE     | AMOUNT   |
|-------|---|-----|----------|----------|
|       | <b>PROFESSIONAL FEES:</b>   |     |          |          |
| DM    | District Management Services 3101   |     | 1,361.00 | 1,361.00 |
| ADMIN | Administrative Services 3100  |     | 450.00   | 450.00   |
| ACTG  | Accounting Services 3201  |     | 1,166.67 | 1,166.67 |
| FC    | Financial Consulting Services 3111  |     | 416.67   | 416.67   |
|       | <b>Services for the period February 1, 2017<br/>through February 28, 2017</b> |     |          |          |
|       | Date Rec'd Dist Office <u>JAN 26 2017</u>                                     |     |          |          |
|       | DM Approval <u>[Signature]</u> Date <u>2-1-17</u>                             |     |          |          |
|       | Date Entered <u>JAN 30 2017</u>   |     |          |          |
|       | Fund <u>001</u> GL <u>51300</u> OC  |     |          |          |
|       | Check # _____   |     |          |          |

|              |                   |
|--------------|-------------------|
| <b>Total</b> | <b>\$3,394.34</b> |
|--------------|-------------------|

**Rizzetta Technology Services**

3434 Colwell Avenue  
 Suite 200  
 Tampa FL 33614

**Invoice**

| Date     | Invoice #     |
|----------|---------------|
| 2/1/2017 | INV0000002073 |

**Bill To:**

CFM CDD  
 3434 Colwell Avenue, Suite 200  
 Tampa FL 33614

| Services for the month of | Terms | Client Number |
|---------------------------|-------|---------------|
| February                  |       | 00545         |

| Description   | Qty | Rate     | Amount   |
|---|-----|----------|----------|
| EEmail Hosting  | 5   | \$15.00  | \$75.00  |
| Website Hosting Services  | 1   | \$100.00 | \$100.00 |
| <p>Date Rec'd Dist Office <u>JAN 26 2017</u></p> <p>DM Approval <u>[Signature]</u> Date <u>2-1-17</u></p> <p>Date Entered <u>JAN 30 2017</u></p> <p>Fund <u>001</u> GL <u>51300</u> OC <u>5103</u></p> <p>Check # _____</p> |     |          |          |

|                 |          |
|-----------------|----------|
| <b>Subtotal</b> | \$175.00 |
| <b>Total</b>    | \$175.00 |



**Classified/Legal Advertising Invoice**

**The Breeze Legals**

2510 DEL PRADO BLVD.

CAPE CORAL, FL  
33904  
(239) 574-1110

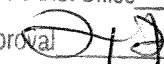
**CFM/CDD**  
**9530 MARKETPLACE ROAD**  
**SUITE 206**  
**FORT MYERS, FL**

02/07/2017 2:42:23PM

**33912**

**No: 105626**

**Phone: 813 933-5571**

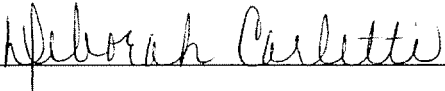
|   |                               |  |                                |                            |             |   |                        |                         |            |   |
|---|-------------------------------|--|--------------------------------|----------------------------|-------------|---|------------------------|-------------------------|------------|---|
| Ad No<br><b>105626</b>  | Customer No:<br><b>L03434</b> | Start Date<br><b>02-08-2017</b>  | Stop Date<br><b>02-08-2017</b> | Category:<br><b>Legals</b> |             | Classification:<br><b>MISCELLANEOUS</b> |                        |                         |            |   |
| Order No  | Rate:<br><b>LA</b>            | Lines:<br><b>106</b>   | Words:<br><b>351</b>           | Inches:<br><b>10.31</b>    |             | Cost<br><b>53.00</b>                    | Payments<br><b>.00</b> | Balance<br><b>53.00</b> |            |   |
| Publications ... Runs<br><b>Breeze Legals ... 1</b><br><b>Online Legals ... 1</b>                                   |                               | Solicitor:<br><b>SM</b>  | Origin:<br><b>17</b>           | Sales Rep:<br><b>3</b>     | Credit Card | Credit Card Number                      | Card Expire            |                         |            |   |
|   |                               | <table border="1"> <tr> <td align="center">Identifier</td> </tr> <tr> <td>                     NOTICE OF PUBLIC MEETING<br/>                     CFM COMMUNITY DEVELOPMENT DISTRICT<br/><br/>                     The Board of Supervisors of the CFM Community                 </td> </tr> </table> |                                |                            |             |   |                        |                         | Identifier | NOTICE OF PUBLIC MEETING<br>CFM COMMUNITY DEVELOPMENT DISTRICT<br><br>The Board of Supervisors of the CFM Community |
| Identifier  |                               |  |                                |                            |             |   |                        |                         |            |   |
| NOTICE OF PUBLIC MEETING<br>CFM COMMUNITY DEVELOPMENT DISTRICT<br><br>The Board of Supervisors of the CFM Community |                               |  |                                |                            |             |   |                        |                         |            |   |
|   |                               | Date Rec'd Dist Office <b>FEB 10 2017</b><br>DM Approval  Date <b>2-10-17</b><br>Date Entered <b>FEB 10 2017</b><br>Fund <u>001</u> <u>GL 51300</u> <u>004601</u><br>Check # _____                               |                                |                            |             |   |                        |                         |            |   |
|   |                               | *=-Extend Expiration Date  |                                |                            |             |   |                        |                         |            |   |

**CAPE CORAL BREEZE  
PUBLISHED CAPE CORAL, FLA**

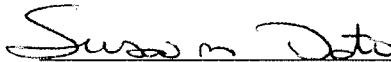
**Affidavit of Publication**

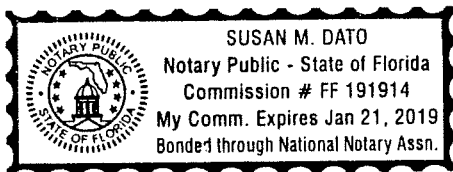
State of Florida  
County of Lee

Before the undersigned authority personally appeared Deborah Carletti, who on oath says that he/she is the ADVERTISING REPRESENTATIVE of the Cape Coral Breeze newspaper, published at Cape Coral, Lee County, Florida that the attached copy of advertisement, being a Legal Notice, in the matter of Notice of Public Meeting CFM Community Development District, as published in said newspaper in the issues, of February 8, 2017. Affiant further says that the Cape Coral Breeze is a newspaper published at Cape Coral, said Lee County, Florida and that the said newspaper has heretofore been continuously published in said Lee County, Florida, and has been entered as a second class periodicals matter at the post office in Fort Myers in said Lee County, Florida for a period of one year preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said Newspaper.

  
\_\_\_\_\_

SWORN TO AND SUBSCRIBED before me this  
February 8, 2017  
Notary Public

  
\_\_\_\_\_  
105626



**NOTICE OF PUBLIC MEETING  
CFM COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the CFM Community Development District ("District") will hold its regular meeting on Thursday, February 16, 2017, at 11:00 a.m. at the offices of Rizzetta & Company, Inc., located at 9530 Marketplace Road, Suite 206, Fort Myers, Florida 33912. A copy of the agenda for the meeting can be obtained from the District Office at 9530 Marketplace Road, Suite 206, Fort Myers, Florida 33912 or by phone at (239) 936-0913. Additionally, a copy of the agenda, along with any meeting materials available in an electronic format, may be obtained at [www.cfm-cdd.org](http://www.cfm-cdd.org). Items on the agenda may include, but are not limited to, District operations and maintenance activities, financial matters, capital improvements, and general administration activities.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law. There may be occasions when one or more Board Supervisors or staff members will participate by telephone. A speaker telephone will be present at the above location so that any Board Supervisor or staff member can attend the meeting by telephone and be fully informed of the discussions taking place either in person or by telephone communication. The meeting may be continued in progress without additional notice to a time, date, and location stated on the record. Any person requiring special accommodations to participate in this meeting is asked to advise the District Office at (239) 936-0913, at least 48 hours before the meetings. 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 by the Board with respect to any matter considered at the meeting is advised that the 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 the appeal is based.

Belinda Blandon  
District Manager  
Run Date: 02/08/2017  
105626

# CFM COMMUNITY DEVELOPMENT DISTRICT

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DISTRICT OFFICE · 9530 MARKETPLACE ROAD · SUITE 206 · FT. MYERS, FLORIDA 33912

## Operation and Maintenance Expenditures March 2017 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from March 1, 2017 through March 31, 2017. This does not include expenditures previously approved by the Board.

The total items being presented: **\$16,554.74**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary



# CFM Community Development District

## Paid Operation & Maintenance Expenditures

March 1, 2017 Through March 31, 2017

| <u>Vendor Name</u>                        | <u>Check Number</u> | <u>Invoice Number</u> | <u>Invoice Description</u>                       | <u>Invoice Amount</u>      |
|---|---------------------|-----------------------|--|----------------------------|
| Action Signs and Graphics Too, LLC        | 002120              | 8530J                 | 3 12x18 Don't Feed Alligator Signs with 8' Poles | \$ 327.00                  |
| Carr Riggs & Ingram LLC                   | 002117              | 16229308              | Audit Services FY 15/16 - Second Billing         | \$ 1,750.00                |
| Carr Riggs & Ingram LLC                   | 002117              | 16240531              | Audit Services FY 15/16 - 3rd Billing            | \$ 750.00                  |
| Hopping Green & Sams                      | 002122              | 92394                 | General/Monthly Legal Services 1/17              | \$ 214.37                  |
| Johnson Engineering Inc                   | 002118              | 20044888-001 Inv 111  | General Engineering Services thru 2/12/17        | \$ 1,702.50                |
| Lake Masters Aquatic Weed Control, Inc.   | 002124              | 17-01863              | Lake Maintenance 3/17                            | \$ 1,753.00                |
| LCEC                                      | 002121              | 6571809552 2/17       | Street Lights 3000 Magnolia Landing Ln 2/17      | \$ 1,673.45                |
| Magnolia Landing Golf, LLC                | 002125              | 767                   | Aerator/ Utility Cost 3/17                       | \$ 500.00                  |
| Magnolia Landing Golf, LLC                | 002125              | 768                   | Aerator 3/17                                     | \$ 625.00                  |
| Magnolia Landing Master Association, Inc. | 002123              | 326                   | Landscape Maintenance 2/17                       | \$ 3,494.58                |
| Rizzetta & Company, Inc.                  | 002116              | 18037                 | District Management Fees 3/17                    | \$ 3,394.34                |
| Rizzetta & Company, Inc.                  | 002116              | 18131                 | Agenda Books for Meeting 2/16/17                 | \$ 142.50                  |
| Rizzetta Technology Services, LLC         | 002119              | INV0000002154         | Website Hosting & Email Services 3/17            | \$ 175.00                  |
| The Daily Breeze                          | 002126              | 105913 3.8.17         | Legal Advertising 03/17                          | \$ <u>53.00</u>            |
| <b>Report Total</b>                       |                     |                       |  | <b>\$ <u>16,554.74</u></b> |



**Action Signs and Graphics Too, LLC.**

2085 ANDREA LANE UNIT 9  
FT. MYERS, FL 33912

(239)482-0079



**Invoice**

DATE 3/1/2017  
INVOICE # 8530J

BILL TO  
**CFM CDD**  
**9530 MARKETPLACE RD.**  
**SUITE 206**  
**FT. MYERS, FL. 33912**

P.O. NO. **KARI**  
TERMS **DUE ON RECEIPT**

| ITEM        | QUANTITY | DESCRIPTION   | RATE   | AMOUNT |
|-------------|----------|---|--------|--------|
| SMALL SIGNS | 3        | 12X18" NEWLY DESIGNED ALLIGATOR SIGNS. PRINTED LETTERING AND ALLIGATOR ON WHITE REFLECTIVE WITH HOLES, HARDWARE AND 8FT GALV POSTS UNATTACHED | 109.00 | 327.00 |

Date Rec'd Dist Office MAR 02 2017  
 DM Approval [Signature] Date 3-6-17  
 Date Entered MAR 03 2017  
 Fund 001 GL 53800 OC 4602  
 Check # \_\_\_\_\_

WE APPRECIATE YOUR BUSINESS CHECK OUT OUR WEBSITE!  
www.action-signs.com PLEASE MAKE CHECKS PAYABLE TO  
ACTION SIGNS & GRAPHICS TOO, LLC.

**Total** \$327.00



**CRI** CARR  
RIGGS &  
INGRAM  
CPAs and Advisors  
500 Grand Boulevard, Suite 210  
Miramar Beach, FL 32550  
850-837-3141  
Federal ID 72-1396621

CFM Community Development District  
c/o Rezzetti & Co  
9530 Marketplace Road #206  
Fort Myers, FL 33912

Invoice No. 16229308 (include on check)  
Date 01/30/2017  
Client No. 20-03862.000

Professional services rendered as follows:  
Second progress billing on audit of financial statements  
as of September 30, 2016

Current Amount Due \$ 1,750.00

Date Rec'd Dist Office FEB 03 2017  
DM Approval [Signature] Date 2-6-17  
Date Entered FEB 03 2017  
Fund 001 GL 51300 OC 3202  
Check # \_\_\_\_\_

|          |         |         |          |          |          |
|----------|---------|---------|----------|----------|----------|
| 0 - 30   | 31 - 60 | 61 - 90 | 91 - 120 | Over 120 | Balance  |
| 3,250.00 | 0.00    | 0.00    | 0.00     | 0.00     | 3,250.00 |

We accept most major credit cards. Please complete the following information or contact our office to submit your payment over the phone.

Invoice Date: 01/30/2017 Client No: 20-03862  
Invoice Number: 16229308 Total Amount Due: \$ 1,750.00 CFM Community Development District

Name as it appears on card: \_\_\_\_\_

Billing Address: \_\_\_\_\_

Card # \_\_\_\_\_ Exp Date: \_\_\_\_\_ Security # \_\_\_\_\_

Payment Amount: \_\_\_\_\_ Signature: \_\_\_\_\_

Carr, Riggs & Ingram, LLC reserves the right to assess finance charges on past due balances up to the maximum amount allowed under State law.





**CRI** CARR  
RIGGS &  
INGRAM

CPAs and Advisors

500 Grand Boulevard, Suite 210  
Miramar Beach, FL 32550  
850-837-3141  
Federal ID 72-1396621

CFM Community Development District  
c/o Rezzetti & Co  
9530 Marketplace Road #206  
Fort Myers, FL 33912

Invoice No. 16240531 (include on check)  
Date 02/27/2017  
Client No. 20-03862.000

Professional services rendered as follows:

Third progress billing on audit of financial statements  
as of September 30, 2016

Current Amount Due \$ 750.00

Date Rec'd Dist Office MAR 0 1 2017  
DM Approval [Signature] Date 3-7-17  
Date Entered MAR 0 3 2017  
Fund 001 GL 51300 OC 3202  
Check # \_\_\_\_\_

| 0 - 30   | 31 - 60 | 61 - 90 | 91 - 120 | Over 120 | Balance  |
|----------|---------|---------|----------|----------|----------|
| 2,500.00 | 0.00    | 0.00    | 0.00     | 0.00     | 2,500.00 |

We accept most major credit cards. Please complete the following information or contact our office to submit your payment over the phone.

Invoice Date: 02/27/2017 Client No: 20-03862  
Invoice Number: 16240531 Total Amount Due: \$ 750.00 CFM Community Development District

Name as it appears on card: \_\_\_\_\_

Billing Address: \_\_\_\_\_

Card # \_\_\_\_\_ Exp Date: \_\_\_\_\_ Security # \_\_\_\_\_

Payment Amount: \_\_\_\_\_ Signature: \_\_\_\_\_

Carr, Riggs & Ingram, LLC reserves the right to assess finance charges on past due balances up to the maximum amount allowed under State law.

# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500

===== STATEMENT =====

February 27, 2017

CFM Community Development District  
c/o Rizzetta & Company  
9428 Camden Pkwy  
Riverview, FL 33578

Bill Number 92394  
Billed through 01/31/2017

## General Counsel/Monthly Meeting

CFMCDD 00001 MCE

### FOR PROFESSIONAL SERVICES RENDERED

|          |     |  |          |
|----------|-----|--|----------|
| 01/04/17 | CNG | Confer with Robson regarding public facilities report.                         | 0.20 hrs |
| 01/05/17 | CNG | Confer with Robson regarding public facilities report.                         | 0.10 hrs |
| 01/09/17 | JEM | Prepare correspondence to Dady.  | 0.10 hrs |
| 01/11/17 | JEM | Prepare correspondence to Dady.  | 0.10 hrs |
| 01/24/17 | JEM | Review correspondence from property appraiser; prepare correspondence to Dady. | 0.20 hrs |

Total fees for this matter

Date Rec'd Rizzetta & Co., Inc. MAR 13 2017 \$186.50

D/M approval [Signature] Date 3-20-17

### DISBURSEMENTS

|                       |  |       |
|-----------------------|--|-------|
| Document Reproduction | Date entered <u>MAR 20 2017</u>        | 0.25  |
| Postage               | Fund <u>001</u> GL <u>51400 003107</u> | 9.13  |
| United Parcel Service | Check# _____                           | 18.49 |

Total disbursements for this matter \$27.87

### MATTER SUMMARY

|                   |          |         |          |
|-------------------|----------|---------|----------|
| Gates, Clark N.   | 0.30 hrs | 215 /hr | \$64.50  |
| Merritt, Jason E. | 0.40 hrs | 305 /hr | \$122.00 |

TOTAL FEES \$186.50  
TOTAL DISBURSEMENTS \$27.87

**TOTAL CHARGES FOR THIS MATTER \$214.37**

### BILLING SUMMARY

|                   |          |         |          |
|-------------------|----------|---------|----------|
| Gates, Clark N.   | 0.30 hrs | 215 /hr | \$64.50  |
| Merritt, Jason E. | 0.40 hrs | 305 /hr | \$122.00 |

---

|                                    |                 |
|------------------------------------|-----------------|
| TOTAL FEES                         | \$186.50        |
| TOTAL DISBURSEMENTS                | \$27.87         |
| <b>TOTAL CHARGES FOR THIS BILL</b> | <b>\$214.37</b> |

**Please include the bill number on your check.**

Johnson Engineering, Inc.  
 Remit To:  
 P.O. Box 2112  
 Fort Myers, FL 33902  
 Ph: 239.334.0046 Fax: 239.334.3661

# Invoice

Project Manager David Robson

February 28, 2017  
 Project No: 20044888-001  
 Invoice No: 111

Accounts Payable  
 CFM CDD  
 c/o Rizzetta & Company, Inc.  
 9530 Marketplace Road, Suite 206  
 Fort Myers, FL 33912

FEID #59-1173834

Project 20044888-001 CFM CDD General Engineering

Professional Services through February 12, 2017

Phase 01 General Engineering

**Professional Personnel**

|               |           |  | Hours | Rate   | Amount |
|---------------|-----------|--|-------|--------|--------|
| Engineer VI   |           |  |       |        |        |
| Robson, David | 1/19/2017 | Attend Lee County NPDES meeting.   | 1.00  | 150.00 | 150.00 |
| Robson, David | 1/27/2017 | Prepare and distribute Mitigation RFP contractor questions response.   | 1.00  | 150.00 | 150.00 |
| Robson, David | 1/30/2017 | Conservation Area boundary survey conference call with Mike Dady.  | .50   | 150.00 | 75.00  |
| Robson, David | 1/31/2017 | Follow-up calls to Mitigation RFP contractors re providing proposals by 2/10.  | 1.00  | 150.00 | 150.00 |
| Robson, David | 2/2/2017  | Provide District Mgr Tract F & L background and legal document.  | .50   | 150.00 | 75.00  |
| Robson, David | 2/8/2017  | Response to contractor question re CA RFP.   | 1.00  | 150.00 | 150.00 |
| Robson, David | 2/9/2017  | Review Athenian Lane CA complaint Tract L with District Mgr.   | 1.00  | 150.00 | 150.00 |
| Robson, David | 2/10/2017 | Review CA RFP responses.   | 2.00  | 150.00 | 300.00 |
| Technician II |           |  |       |        |        |
| Keen, Cynthia | 1/31/2017 | Plot 24x36 CFM CDD Ownership map exhibit, mail to Paul Mayotte, Board Member per D Robson  | .50   | 65.00  | 32.50  |
| Keen, Cynthia | 2/3/2017  | CFM CDD 2016 RFP - phone calls/emails with B Blandon, M Dady re EarthBalance site visit  | .50   | 65.00  | 32.50  |
| Keen, Cynthia | 2/7/2017  | CFM CDD 2016 Mitigation RFP - phone call & email with Larry - BioTech Consulting re clarification of acreage; Woods & Wetlands Inc. proposal received;                         | .50   | 65.00  | 32.50  |
| Keen, Cynthia | 2/10/2017 | Woods & Wetlands phone call per D Robson re clarification of acreage/planting areas; Bio-Tech Consulting proposal received; Summary of proposals received created per D Robson | 1.00  | 65.00  | 65.00  |

| Project                            | 20044888-001 | CFM CDD General Engineering |       | Invoice                   | 111               |
|------------------------------------|--------------|-----------------------------|-------|---------------------------|-------------------|
| Environmental Scientist III        |              |                             |       |                           |                   |
| Thomas, Annastacia                 |              | 1/31/2017                   | 1.00  | 85.00                     | 85.00             |
| NPDES year 5 water quality charts. |              |                             |       |                           |                   |
| Thomas, Annastacia                 |              | 2/2/2017                    | 3.00  | 85.00                     | 255.00            |
| NPDES year 5 water quality charts. |              |                             |       |                           |                   |
| Totals                             |              |                             | 14.50 |                           | 1,702.50          |
| <b>Total Labor</b>                 |              |                             |       |                           | <b>1,702.50</b>   |
|                                    |              |                             |       | <b>Total this Phase</b>   | <b>\$1,702.50</b> |
|                                    |              |                             |       | <b>Total this Invoice</b> | <b>\$1,702.50</b> |

Date Rec'd Dist Office MAR 02 2017  
 DM Approval [Signature] Date 3-6-17  
 Date Entered MAR 03 2017  
 Fund 001 GL 51300 OC 3103  
 Check # \_\_\_\_\_

# Invoice

Lake Masters Aquatic Weed Control, LLC.  
 P.O. Box 2300  
 Palm City, FL 34991  
 Toll Free: 1-877-745-5729


|          |           |
|----------|-----------|
| DATE     | INVOICE # |
| 3/1/2017 | 17-01863  |

|  |
|--|
| Bill To:   |
| CFM CDD - MAGNOLIA LANDING<br>C/O RIZZETTA<br>9530 MARKET PLACE ROAD STE. 206<br>FT. MYERS, FL 33912 |

|                                  |          |        |     |         |
|----------------------------------|----------|--------|-----|---------|
| susan.oraczewski@lakemasters.com | P.O. NO. | TERMS. | REP | PROJECT |
|                                  |          | Net 30 |     |         |

| QUANTITY | DESCRIPTION   | RATE     | AMOUNT   |
|----------|---|----------|----------|
|          | MONTHLY SERVICE - AQUATIC WEED CONTROL - PER<br>NEW CONTRACT SIGNED 08/15 | 1,753.00 | 1,753.00 |

Date Rec'd Dist Office **MAR 0 1 2017**

DM Approval  Date **3-6-17**

Date Entered **MAR 0 3 2017**

Fund **001** GL **53800** OC **4605**

Check# \_\_\_\_\_

|  |                         |            |
|--|-------------------------|------------|
| THIS INVOICE AND SERVICE IS FOR THE MONTH INDICATED IN THE DATE SECTION ABOVE. | <b>Total</b>            | \$1,753.00 |
|  | <b>Payments/Credits</b> | \$0.00     |
|  | <b>Balance Due</b>      | \$1,753.00 |

Customer Name: **CFM COMMUNITY DEVELOPMENT DISTRICT**

Account Number: **6571809552**

Due Date: **03/17/2017**



**Account Summary as of February 24, 2017**

|                                       |                   |
|---------------------------------------|-------------------|
| Previous Balance                      | 1673.45           |
| Payment Received - 02/14/2017         | -1673.45          |
| Corrections                           | 0.00              |
| <b>Past Due Balance</b>               | <b>\$0.00</b>     |
| Current Charges - ELECTRIC            | 1673.45           |
| Adjustments, Credits, & Other Charges | 0.00              |
| <b>Total Amount Due</b>               | <b>\$1,673.45</b> |

Service Address: **3000 MAGNOLIA LANDING LN CASE ID#6806754959-T69628 NORTH FORT MYERS, FL 33917**

SA ID# 6571809975 Security Lt-Comm

Service From **01/28/2017 to 02/24/2017**

|   |                   |
|---|-------------------|
| 46 13' Decorative Pole at \$12.75 each                        | 586.50            |
| 46 units 150 Decorative Lights Energy Charge at \$6.74 each   | 310.04            |
| 46 units 150 Decorative Lights Fixture Charge at \$14.17 each | 651.82            |
| 2 units 100 HPS Light Energy Charge at \$4.49 each            | 8.98              |
| 2 units 100 HPS Light Fixture Charge at \$5.67 each           | 11.34             |
| Power Cost Adj. (3,035.9995 kWh at \$0.0063)                  | 19.13             |
| <b>Summary Of Light Related Charges</b>                       | <b>338.15</b>     |
| <b>Summary Of Non Electric Fixtures</b>                       | <b>663.16</b>     |
| <b>Summary Of Pole Related Charges</b>                        | <b>586.50</b>     |
| Gross Receipts Tax  | 10.50             |
| Franchise Fee-Unincorporated Lee Co. Government               | 75.14             |
| <b>Current Charge Subtotal</b>                                | <b>\$1,673.45</b> |

Date Rec'd **Rizzetta & Co., Inc.**

D/M approval [Signature]

Date 3-10-17

Date entered MAR 10 2017

Fund 001 GL 53100 OC 4307

Check# \_\_\_\_\_

tear here

tear here

Pay your electric bill with your MasterCard, VISA, Discover or American Express card by calling 239-656-2300 or at www.lcec.net. Payments made before 4 pm post to your LCEC account within 6 hours; after 4 pm post the next day.

Page 1 of 1

Please check box if address is incorrect and indicate change(s) on back



| Past Due/Prev Balance | Current Charges | Total Amount Due | Current Charges Due | Amount Paid |
|-----------------------|-----------------|------------------|---------------------|-------------|
| \$0.00                | \$1,673.45      | \$1,673.45       | 03/17/2017          |             |

Please detach and return with your payment. Make checks payable to LCEC. Checks must be in U.S. funds and drawn on a U.S. bank.

ACCOUNT NUMBER: **6571809552**

ADDRESSEE

REMIT TO

2984 1 MB 0.420 24-13



CFM COMMUNITY DEVELOPMENT DISTRICT  
CFM COMMUNITY DEVELOPMENT DISTRICT  
9428 CAMDEN FIELD PKWY  
RIVERVIEW, FL 33578-0519



LCEC  
P.O. BOX 31477  
TAMPA, FL 33631-3477

Magnolia Landing Golf, LLC

3501 Avenida Del Vera  
North Fort Myers, FL 33917

# Invoice

| Date     | Invoice # |
|----------|-----------|
| 3/1/2017 | 767       |

|   |
|---|
| Bill To   |
| CFM CDD<br>9530 Marketplace Rd<br>Suite 206<br>Fort Myers, FL 33912 |

| Due Date  | Billing Period |
|-----------|----------------|
| 3/31/2017 | March 2017     |

| Quantity | Description  | Rate   | Amount       |
|----------|--------------|--------|--------------|
| 1        | Utility Cost | 500.00 | 500.00       |
|          |              |        | <b>Total</b> |
|          |              |        | \$500.00     |

Date Rec'd Dist Office FEB 24 2017  
DM Approval [Signature] Date 3-7-17  
Date Entered MAR 03 2017  
Fund 001 GL 53100 OC 4304  
Check # \_\_\_\_\_



Magnolia Landing Golf, LLC

3501 Avenida Del Vera  
North Fort Myers, FL 33917

# Invoice

| Date     | Invoice # |
|----------|-----------|
| 3/1/2017 | 768       |

| Bill To   |
|---|
| CFM CDD<br>9530 Marketplace Rd<br>Suite 206<br>Fort Myers, FL 33912 |

| Due Date  | Billing Period |
|-----------|----------------|
| 3/31/2017 | March 2017     |

| Quantity     | Description                   | Rate   | Amount  |
|--------------|-------------------------------|--------|---|
| 1            | Aerator Agreement & Water Use | 625.00 | 625.00  |
|              |                               |        | <p>Date Rec'd Dist Office <u>FEB 24 2017</u><br/>DM Approval <u>[Signature]</u> Date <u>3-7-17</u><br/>Date Entered <u>MAR 03 2017</u><br/>Fund <u>001</u> GL <u>53800</u> OC <u>4614</u><br/>Check # _____</p> |
| <b>Total</b> |                               |        | \$625.00  |

# Magnolia Landing Master Association, Inc.

14914 Winding Creek Court  
 Tampa, FL 33613  
 Phone 813.374.2363 Fax 813.374.2362

DATE: February 1, 2017  
 INVOICE # 326  
 FOR: *Landscape Maintenance*

**Bill To:**

CFM CDD  
 9530 Marketplace Road, Suite 206  
 Fort Myers, FL 33912  
 Phone: (239) 936-0913 Fax: (239) 936-1815

| DESCRIPTION  | AMOUNT             |
|--|--------------------|
| CDD Landscape Maintenance - February 2017<br><br><br><br><br><br><br><br><br><br><br>Date Rec'd Dist Office <u>MAR 20 2017</u><br>DM Approval <u>[Signature]</u> Date <u>3-20-17</u><br>Date Entered <u>MAR 20 2017</u><br>Fund <u>001</u> <u>GL53900004604</u><br>Check # _____ | \$ 3,494.58        |
| <b>TOTAL</b>   | <b>\$ 3,494.58</b> |

Make all checks payable to Magnolia Landing Master Association Inc.

THANK YOU FOR YOUR BUSINESS!

RIZZETTA & COMPANY, INC.


Suite 200  
3434 Colwell Avenue  
Tampa, FL 33614

# Invoice

|          |             |
|----------|-------------|
| DATE     | INVOICE NO. |
| 3/1/2017 | 18037       |

|  |
|--|
| BILL TO  |
| CFM COMMUNITY DEVELOPMENT DISTRICT<br>3434 Colwell Avenue, Suite 200<br>Tampa, Florida 33614 |

|                |           |
|----------------|-----------|
| TERMS          | PROJECT   |
| Due Upon Rec't | 545 - CDD |

| ITEM  | DESCRIPTION  | QTY | RATE     | AMOUNT   |
|-------|--|-----|----------|----------|
|       | <b>PROFESSIONAL FEES:</b>  |     |          |          |
| DM    | District Management Services 3101  |     | 1,361.00 | 1,361.00 |
| ADMIN | Administrative Services 3100   |     | 450.00   | 450.00   |
| ACTG  | Accounting Services 3201   |     | 1,166.67 | 1,166.67 |
| FC    | Financial Consulting Services 3111   |     | 416.67   | 416.67   |
|       | <b>Services for the period March 1, 2017 through March 31, 2017</b>  |     |          |          |
|       | Date Rec'd Dist Office FEB 24 2017   |     |          |          |
|       | DM Approval  Date 2-27-17 |     |          |          |
|       | Date Entered FEB 24 2017   |     |          |          |
|       | Fund 001 GL 51300 OC VARIOUS   |     |          |          |
|       | Check # _____  |     |          |          |

|              |            |
|--------------|------------|
| <b>Total</b> | \$3,394.34 |
|--------------|------------|

**RIZZETTA & COMPANY, INC.**

Suite 200  
 3434 Colwell Avenue  
 Tampa, FL 33614

**Invoice**

|           |             |
|-----------|-------------|
| DATE      | INVOICE NO. |
| 2/24/2017 | 18131       |

|  |
|--|
| BILL TO  |
| CFM COMMUNITY DEVELOPMENT DISTRICT<br>3434 Colwell Avenue, Suite 200<br>Tampa, Florida 33614 |

|                |           |
|----------------|-----------|
| TERMS          | PROJECT   |
| Due Upon Rec't | 545 - CDD |

| ITEM     | DESCRIPTION  | QTY | RATE  | AMOUNT |
|----------|--|-----|-------|--------|
| Supplies | OUT OF POCKET EXPENSES:<br>Agenda Books for meeting held on 02/16/17 | 5   | 28.50 | 142.50 |

Date Rec'd Dist Office FEB 24 2017  
 DM Approval [Signature] Date 2-27-17  
 Date Entered FEB 24 2017  
 Fund 001 GL 57300 OC 3108  
 Check# \_\_\_\_\_

|              |                 |
|--------------|-----------------|
| <b>Total</b> | <b>\$142.50</b> |
|--------------|-----------------|

**Rizzetta Technology Services**

3434 Colwell Avenue  
 Suite 200  
 Tampa FL 33614

**Invoice**

| Date     | Invoice #     |
|----------|---------------|
| 3/1/2017 | INV0000002154 |

**Bill To:**

CFM CDD  
 3434 Colwell Avenue, Suite 200  
 Tampa FL 33614

| Services for the month of | Terms | Client Number |
|---------------------------|-------|---------------|
| March                     |       | 00545         |

| Description  | Qty | Rate     | Amount   |
|--|-----|----------|----------|
| EEmail Hosting   | 5   | \$15.00  | \$75.00  |
| Website Hosting Services   | 1   | \$100.00 | \$100.00 |
| <p>Date Rec'd Dist Office <u>FEB 28 2017</u></p> <p>DM Approval <u>[Signature]</u> Date <u>3-2-17</u></p> <p>Date Entered <u>MAR 03 2017</u></p> <p>Fund <u>001</u> GL <u>51300.00 5103</u></p> <p>Check # _____</p> |     |          |          |

|                 |          |
|-----------------|----------|
| <b>Subtotal</b> | \$175.00 |
| <b>Total</b>    | \$175.00 |

**Classified/Legal Advertising Invoice**

**The Breeze Legals**

2510 DEL PRADO BLVD.

CAPE CORAL, FL  
33904  
(239) 574-1110

CFM/CDD  
9530 MARKETPLACE ROAD  
SUITE 206  
FORT MYERS, FL

03/07/2017 1:38:03PM

**33912**

**No: 105913**

Phone: 813 933-5571

|   |                               |  |                                |                            |                      |   |                         |
|---|-------------------------------|--|--------------------------------|----------------------------|----------------------|---|-------------------------|
| Ad No<br><b>105913</b>  | Customer No:<br><b>L03434</b> | Start Date<br><b>03-08-2017</b>  | Stop Date<br><b>03-08-2017</b> | Category:<br><b>Legals</b> |                      | Classification:<br><b>MISCELLANEOUS</b> |                         |
| Order No  | Rate:<br><b>LA</b>            | Lines:<br><b>106</b>   | Words:<br><b>351</b>           | Inches:<br><b>10.31</b>    | Cost<br><b>53.00</b> | Payments<br><b>.00</b>                  | Balance<br><b>53.00</b> |
| Publications ... Runs<br><b>Breeze Legals ... 1</b><br><b>Online Legals ... 1</b>                                   |                               | Solicitor:<br><b>SM</b>  | Origin:<br><b>17</b>           | Sales Rep:<br><b>3</b>     | Credit Card          | Credit Card Number                      | Card Expire             |
|   |                               | <table border="1"> <tr> <td align="center">Identifier</td> </tr> <tr> <td>NOTICE OF PUBLIC MEETING<br/>CFM COMMUNITY DEVELOPMENT DISTRICT<br/><br/>The Board of Supervisors of the CFM Community</td> </tr> </table> <p align="right"> Date Rec'd Dist Office <b>MAR 14 2017</b><br/> DM Approval <i>[Signature]</i> Date <b>3-20-17</b><br/> Date Entered <b>MAR 15 2017</b><br/> Fund <b>001</b> <b>GL51300</b> <b>OC 4801</b><br/> Check # _____ </p> |                                |                            |                      |   |                         |
| Identifier  |                               |  |                                |                            |                      |   |                         |
| NOTICE OF PUBLIC MEETING<br>CFM COMMUNITY DEVELOPMENT DISTRICT<br><br>The Board of Supervisors of the CFM Community |                               |  |                                |                            |                      |   |                         |
| <p>*=Extend Expiration Date</p>   |                               |  |                                |                            |                      |   |                         |

**CAPE CORAL BREEZE  
PUBLISHED CAPE CORAL, FLA**

**Affidavit of Publication**

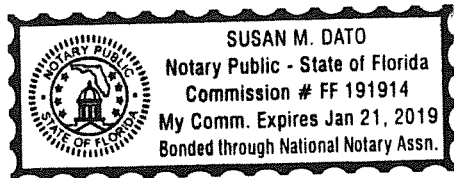
State of Florida  
County of Lee

Before the undersigned authority personally appeared Deborah Carletti, who on oath says that he/she is the ADVERTISING REPRESENTATIVE of the Cape Coral Breeze newspaper, published at Cape Coral, Lee County, Florida that the attached copy of advertisement, being a Legal Notice, in the matter of Notice of Public Meeting CFM Community Development District, as published in said newspaper in the issues, of March 8, 2017. Affiant further says that the Cape Coral Breeze is a newspaper published at Cape Coral, said Lee County, Florida and that the said newspaper has heretofore been continuously published in said Lee County, Florida, and has been entered as a second class periodicals matter at the post office in Fort Myers in said Lee County, Florida for a period of one year preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said Newspaper.

Deborah Carletti

SWORN TO AND SUBSCRIBED before me this  
March 8, 2017  
Notary Public

Susan M. Dato  
105913



**NOTICE OF PUBLIC MEETING  
CFM COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the CFM Community Development District ("District") will hold its regular meeting on Thursday, March 16, 2017, at 11:00 a.m. at the offices of Rizzetta & Company, Inc., located at 9530 Marketplace Road, Suite 206, Fort Myers, Florida 33912. A copy of the agenda for the meeting can be obtained from the District Office at 9530 Marketplace Road, Suite 206, Fort Myers, Florida 33912 or by phone at (239) 936-0913. Additionally, a copy of the agenda, along with any meeting materials available in an electronic format, may be obtained at www.cfm-cdd.org. Items on the agenda may include, but are not limited to, District operations and maintenance activities, financial matters, capital improvements, and general administration activities.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law. There may be occasions when one or more Board Supervisors or staff members will participate by telephone. A speaker telephone will be present at the above location so that any Board Supervisor or staff member can attend the meeting by telephone and be fully informed of the discussions taking place either in person or by telephone communication. The meeting may be continued in progress without additional notice to a time, date, and location stated on the record.

Any person requiring special accommodations to participate in this meeting is asked to advise the District Office at (239) 936-0913, at least 48 hours before the meetings. 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 by the Board with respect to any matter considered at the meeting is advised that the 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 the appeal is based.

Belinda Blandon  
District Manager  
Run Date: 03/08/2017  
105913





# Tab 3



**CFM Community  
Development District**

**FINANCIAL STATEMENTS**

**September 30, 2016**



**CRI** CARR  
RIGGS &  
INGRAM

CPAs and Advisors

[CRIcpa.com](http://CRIcpa.com)

**CFM Community Development District**  
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**September 30, 2016**

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**Carr, Riggs & Ingram, LLC**  
Certified Public Accountants  
500 Grand Boulevard  
Suite 210  
Miramar Beach, Florida 32550

(850) 837-3141  
(850) 654-4619 (fax)  
CRIcpa.com

## **INDEPENDENT AUDITORS' REPORT**

To the Board of Supervisors  
CFM Community Development District  
Lee County, Florida

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities and each major fund of CFM Community Development District (hereinafter referred to as "District"), as of and for the year ended September 30, 2016, 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***

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.

### ***Auditors' Responsibility***

Our responsibility is to express opinions 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 policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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, 2016, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, 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 our report dated March 1, 2017, 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 and grant 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.

*Carr, Riggs & Ingram, L.L.C.*

Miramar Beach, Florida  
March 1, 2017



## **Management's Discussion And Analysis**

## CFM Community Development District Management's Discussion and Analysis

Our discussion and analysis of the CFM Community Development District's financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2016. Please read it in conjunction with the District's financial statements, which begin on page 8.

### FINANCIAL HIGHLIGHTS

- At September 30, 2016, the liabilities of the District exceed its assets by approximately \$26.6 million (deficit net position).
- During the fiscal year ended September 30, 2016, only minimal principal prepayments were made, while none of the scheduled debt service payments due November 1, 2015 and May 1, 2016, and prior periods, were made. As a result, the District has accrued a debt service obligation totaling approximately \$13.8 million, which includes the scheduled bond principal payments due of approximately \$3.5 million.

### USING THE ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities on pages 8 – 9 provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 10. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

#### ***Reporting the District as a Whole***

Our analysis of the District as a whole begins on page 4. One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and related changes during the current year. You can think of the District's net position – the difference between assets and liabilities – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the District's assessment base and the condition of the District's infrastructure, to assess the overall health of the District.



## CFM Community Development District Management's Discussion and Analysis

### **Reporting the District's Most Significant Funds**

Our analysis of the District's major funds begins on page 5. The fund financial statements begin on page 10 and provide detailed information about the most significant funds – not the District as a whole. Some funds are required to be established by State law and by bond covenants. All of the District's funds are governmental fund-types.

- *Governmental funds* – All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

### **THE DISTRICT AS A WHOLE**

The following table reflects the condensed Statement of Net Position and is compared to the prior year.

| <i>September 30,</i>                      | <b>2016</b>         | <b>2015</b>          | <b>Change</b>       |
|---|---------------------|----------------------|---------------------|
| <b>Assets</b>                             |                     |                      |                     |
| Current and other assets                  | \$ 1,374,066        | \$ 1,339,022         | \$ 35,044           |
| Capital assets, net                       | 8,480,711           | 8,811,322            | (330,611)           |
| <b>Total assets</b>                       | <b>\$ 9,854,777</b> | <b>\$ 10,150,344</b> | <b>\$ (295,567)</b> |
| <b>Liabilities</b>                        |                     |                      |                     |
| Current liabilities                       | \$ 15,158,801       | \$ 12,965,872        | \$ 2,192,929        |
| Other liabilities                         | 21,290,000          | 21,950,000           | (660,000)           |
| <b>Total liabilities</b>                  | <b>36,448,801</b>   | <b>34,915,872</b>    | <b>1,532,929</b>    |
| <b>Net position</b>                       |                     |                      |                     |
| Net investment in capital assets          | (4,134,419)         | (3,826,649)          | (307,770)           |
| Unrestricted                              | (22,459,605)        | (20,938,879)         | (1,520,726)         |
| <b>Total net position (deficit)</b>       | <b>(26,594,024)</b> | <b>(24,765,528)</b>  | <b>(1,828,496)</b>  |
| <b>Total liabilities and net position</b> | <b>\$ 9,854,777</b> | <b>\$ 10,150,344</b> | <b>\$ (295,567)</b> |

For more detailed information, see the accompanying Statement of Net Position.

During the fiscal year ended September 30, 2016, total assets decreased approximately \$296,000, while total liabilities increased by approximately \$1.5 million over from the prior fiscal year. The

## CFM Community Development District Management's Discussion and Analysis

decrease in assets is primarily a result of depreciation on capital assets. The increase in liabilities is primarily due to the unpaid interest related to the scheduled debt service payments.

The following schedule compares the Statement of Activities for the current and previous fiscal year.

| <i>Year ended September 30,</i>            | <b>2016</b>            | <b>2015</b>            | <b>Change</b>         |
|--|------------------------|------------------------|-----------------------|
| <b>Revenues:</b>                           |                        |                        |                       |
| Program revenues:                          |                        |                        |                       |
| Charges for services                       | \$ 764,771             | \$ 768,213             | \$ (3,442)            |
| Grants and contributions                   | 31,717                 | 47,390                 | (15,673)              |
| <b>Total revenues</b>                      | <b>796,488</b>         | <b>815,603</b>         | <b>(19,115)</b>       |
| <b>Expenses:</b>                           |                        |                        |                       |
| General government                         | 579,523                | 668,842                | (89,319)              |
| Maintenance and operations                 | 456,633                | 414,999                | 41,634                |
| Interest                                   | 1,588,828              | 1,591,250              | (2,422)               |
| <b>Total expenses</b>                      | <b>2,624,984</b>       | <b>2,675,091</b>       | <b>(50,107)</b>       |
| Change in net position                     | (1,828,496)            | (1,859,488)            | 30,992                |
| Net position (deficit), beginning of year  | (24,765,528)           | (22,906,040)           | (1,859,488)           |
| <b>Net position (deficit), end of year</b> | <b>\$ (26,594,024)</b> | <b>\$ (24,765,528)</b> | <b>\$ (1,828,496)</b> |

For more detailed information, see the accompanying Statement of Activities.

Revenues and expenses decreased by approximately \$19,000 and \$50,000, respectively. The decrease in revenues was primarily due to the decrease of prepayment revenue during the year. The decrease in expenses is primarily due to a decrease in SPE costs, paid from the District's Debt Service Fund trust accounts, as the bondholders funded certain SPE costs during fiscal year 2016. The overall result was a \$1,828,496 decrease in net position for fiscal year 2016.

### THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds (as presented in the balance sheet on page 10) reported a combined deficit fund balance of approximately \$12.5 million, which is a significant decrease from last year's deficit fund balance that totaled approximately \$10.3 million. Significant transactions are discussed below.

## CFM Community Development District Management's Discussion and Analysis

- During the fiscal year ended September 30, 2016, only minimum principal prepayments were made, while none of the scheduled debt service payments due November 1, 2015 and May 1, 2016, and prior periods, were made. As a result, the District has accrued a debt service obligation totaling approximately \$13.8 million, which includes the scheduled bond principal payments due of approximately \$3.5 million.

The overall decrease in fund balance for the year ended September 30, 2016 totaled approximately \$2.1 million.

### CAPITAL ASSET AND DEBT ADMINISTRATION

#### **Capital Assets**

At September 30, 2016, the District had approximately \$8.5 million invested in capital assets (net of accumulated depreciation). This amount represents a net decrease of approximately \$331,000 from the fiscal year 2015 total.

A listing of capital assets by major category for the current and prior year follows:

| <i>September 30,</i>             | <b>2016</b>         | <b>2015</b>         | <b>Change</b>       |
|----------------------------------|---------------------|---------------------|---------------------|
| Land                             | \$ 2,668,665        | \$ 2,668,665        | \$ -                |
| Capital assets being depreciated | 8,265,280           | 8,265,280           | -                   |
| Total, prior to depreciation     | 10,933,945          | 10,933,945          | -                   |
| Accumulated depreciation         | (2,453,234)         | (2,122,623)         | (330,611)           |
| <b>Net capital assets</b>        | <b>\$ 8,480,711</b> | <b>\$ 8,811,322</b> | <b>\$ (330,611)</b> |

More information about the District's capital assets is presented in Note 3 to the financial statements.

#### **Debt**

At September 30, 2016, the District had approximately \$25.4 million of bonds outstanding. This amount decreased by \$45,000 from the fiscal year 2015 total.

A listing of debt amounts outstanding for the current and prior year is as follows:

| <i>September 30,</i> | <b>2016</b>          | <b>2015</b>          | <b>Change</b>      |
|----------------------|----------------------|----------------------|--------------------|
| Series 2004 A bonds  | \$ 25,405,000        | \$ 25,450,000        | \$ (45,000)        |
|                      | <b>\$ 25,405,000</b> | <b>\$ 25,450,000</b> | <b>\$ (45,000)</b> |

More information about the District's long-term debt is presented in Note 4 to the financial statements.

# CFM Community Development District Management's Discussion and Analysis

## GOVERNMENTAL FUNDS BUDGETARY HIGHLIGHTS

An Operating budget was established 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 at page 24.

The District experienced a favorable variance in revenues and expenditures as compared to the budget in the amount of \$7,517 and \$56,497, respectively. The variance in expenditures occurred primarily due to anticipated budgeted operating expenditures that were not incurred during the year.

## FUTURE FINANCIAL FACTORS

CFM Community Development District is an independent special district that operates under the provisions of Chapter 190, Florida Statutes. The District operates under an elected Board of Supervisors, which, among other things, establishes policy and sets assessment rates. Assessment rates for fiscal year 2017 were established to provide for the operations of the District.

The District did not receive the majority of the debt service assessments for lands owned by Windham Magnolia Landing, LLC ("Previous Developer") during 2011 and 2012, which are now owned by Maxcy Development Group Holdings – CFM, Inc. (the "SPE") (see Note 8 to the financial statements). The District has been unable to make the scheduled debt service payments since May 2010 through the date of this report.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances. If you have questions about this report or need additional financial information, contact the CFM Community Development District's finance department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.



## **Basic Financial Statements**

**CFM Community Development District  
Statement of Net Position**

| <i>September 30,</i>             | <b>2016</b>                        |
|----------------------------------|------------------------------------|
|                                  | <b>Governmental<br/>Activities</b> |
| <b>Assets</b>                    |                                    |
| Cash and cash equivalents        | \$ 1,254,281                       |
| Assessments receivable, net      | 107,784                            |
| Prepaid expenses                 | 7,601                              |
| Deposits                         | 4,400                              |
| Capital assets:                  |                                    |
| Not being depreciated            | 2,668,665                          |
| Depreciable, net                 | 5,812,046                          |
| Total assets                     | 9,854,777                          |
| <b>Liabilities</b>               |                                    |
| Accounts payable                 | 4,396                              |
| Accrued expenses payable         | 13,753                             |
| Accrued interest payable         | 11,025,652                         |
| Non-current liabilities:         |                                    |
| Due within one year              | 4,115,000                          |
| Due in more than one year        | 21,290,000                         |
| Total liabilities                | 36,448,801                         |
| <b>Net position</b>              |                                    |
| Net investment in capital assets | (4,134,419)                        |
| Unrestricted                     | (22,459,605)                       |
| Total net position (deficit)     | \$ (26,594,024)                    |

*The accompanying notes are an integral part of these financial statements.*

**CFM Community Development District  
Statement of Activities**

*Year ended September 30,*

**2016**

| Functions/Programs                          | Expenses              | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Governmental<br>Activities | <u>Net (Expense)<br/>Revenue and<br/>Changes in<br/>Net Position</u> |
|---|-----------------------|-------------------------|--|----------------------------|--|
| <i>Primary government:</i>                  |                       |                         |  |                            |  |
| <i>Governmental activities:</i>             |                       |                         |  |                            |  |
| General government                          | \$ (579,523)          | \$ 128,923              | \$ -                                     | \$ (450,600)               | \$ (450,600)   |
| Maintenance and operations                  | (456,633)             | 161,632                 | -  | (295,001)                  | (295,001)  |
| Interest                                    | (1,588,828)           | 474,216                 | 31,717                                   | (1,082,895)                | (1,082,895)  |
| <b>Total governmental activities</b>        | <b>\$ (2,624,984)</b> | <b>\$ 764,771</b>       | <b>\$ 31,717</b>                         | <b>(1,828,496)</b>         | <b>(1,828,496)</b>   |
| Change in net position                      |                       |                         |  |                            | (1,828,496)  |
| Net position (deficit) - beginning of year  |                       |                         |  |                            | (24,765,528)   |
| <b>Net position (deficit) - end of year</b> |                       |                         |  |                            | <b>\$ (26,594,024)</b>   |

*The accompanying notes are an integral part of these financial statements.*

**CFM Community Development District  
Balance Sheet – Governmental Funds**

September 30,

2016

|  | General           | Debt Service        | Total<br>Governmental<br>Funds |
|--|-------------------|---------------------|--------------------------------|
| <b>Assets</b>                              |                   |                     |                                |
| Cash and cash equivalents                  | \$ 81,638         | \$ 1,172,643        | \$ 1,254,281                   |
| Assessments receivable, net                | 107,784           | -                   | 107,784                        |
| Prepaid expenditures                       | 7,601             | -                   | 7,601                          |
| Deposits                                   | 4,400             | -                   | 4,400                          |
| <b>Total assets</b>                        | <b>\$ 201,423</b> | <b>\$ 1,172,643</b> | <b>\$ 1,374,066</b>            |
| <b>Liabilities and Fund Balances</b>       |                   |                     |                                |
| <b>Liabilities</b>                         |                   |                     |                                |
| Accounts payable                           | \$ 4,396          | \$ -                | \$ 4,396                       |
| Accrued expenditures payable               | 3,753             | 10,000              | 13,753                         |
| Debt service obligation                    | -                 | 13,844,064          | 13,844,064                     |
| <b>Total liabilities</b>                   | <b>8,149</b>      | <b>13,854,064</b>   | <b>13,862,213</b>              |
| <b>Fund balances</b>                       |                   |                     |                                |
| Nonspendable                               | 12,001            | -                   | 12,001                         |
| Unassigned                                 | 181,273           | (12,681,421)        | (12,500,148)                   |
| <b>Total fund balances (deficit)</b>       | <b>193,274</b>    | <b>(12,681,421)</b> | <b>(12,488,147)</b>            |
| <b>Total liabilities and fund balances</b> | <b>\$ 201,423</b> | <b>\$ 1,172,643</b> | <b>\$ 1,374,066</b>            |

*The accompanying notes are an integral part of these financial statements.*



**CFM Community Development District  
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of  
Net Position**

| <u>September 30,</u>  | <u>2016</u>            |
|---|------------------------|
| Total fund balances (deficit), governmental funds   | \$ (12,488,147)        |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund level statements. | 8,480,711              |
| Liabilities not due and payable from current resources, including accrued interest, are not reported in the fund level statements.      | (22,586,588)           |
| <u>Total net position (deficit) - governmental activities</u>   | <u>\$ (26,594,024)</u> |

*The accompanying notes are an integral part of these financial statements.*

**CFM Community Development District  
Statement of Revenues, Expenditures and Changes in Fund Balances –  
Governmental Funds**

| <i>Year ended September 30,</i>                | <b>2016</b>    |                     |   |
|--|----------------|---------------------|---|
|  | <b>General</b> | <b>Debt Service</b> | <b>Total<br/>Governmental<br/>Funds</b> |
| <b>Revenues</b>                                |                |                     |   |
| Assessments                                    | \$ 290,555     | \$ 474,216          | \$ 764,771                              |
| Prepayment revenue                             | -              | 31,057              | 31,057                                  |
| Interest                                       | -              | 660                 | 660                                     |
| <b>Total revenues</b>                          | <b>290,555</b> | <b>505,933</b>      | <b>796,488</b>                          |
| <b>Expenditures</b>                            |                |                     |   |
| Current:                                       |                |                     |   |
| General government                             | 100,519        | 479,004             | 579,523                                 |
| Maintenance and operations                     | 126,022        | -                   | 126,022                                 |
| Debt service:                                  |                |                     |   |
| Principal                                      | -              | 640,000             | 640,000                                 |
| Interest                                       | -              | 1,590,001           | 1,590,001                               |
| <b>Total expenditures</b>                      | <b>226,541</b> | <b>2,709,005</b>    | <b>2,935,546</b>                        |
| Excess (deficit) of revenues over expenditures | 64,014         | (2,203,072)         | (2,139,058)                             |
| Fund balances (deficit), beginning of year     | 129,260        | (10,478,349)        | (10,349,089)                            |
| Fund balances (deficit), end of year           | \$ 193,274     | \$ (12,681,421)     | \$ (12,488,147)                         |

*The accompanying notes are an integral part of these financial statements.*

**CFM Community Development District  
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund  
Balances of Governmental Funds to the Statement of Activities**

| <i>Year ended September 30,</i>  | <b>2016</b>           |
|--|-----------------------|
| Net change in fund balances - governmental funds   | \$ (2,139,058)        |
| Depreciation on capital assets is not recognized in the fund financial statements but is reported as an expense in the Statement of Activities.  | (330,611)             |
| Governmental fund financial statements report scheduled principal payments on bonds when debt is due even though some amounts (\$595,000) have not been paid, whereas these amounts do not affect the Statement of Activities. | 640,000               |
| The change in accrued interest between the current and prior year is recorded on the Statement of Activities but not on the fund financial statements.   | 1,173                 |
| <b>Change in net position of governmental activities</b>   | <b>\$ (1,828,496)</b> |

*The accompanying notes are an integral part of these financial statements.*

## CFM Community Development District Notes to Financial Statements

### NOTE 1: NATURE OF ORGANIZATION

The CFM Community Development District (the “District”) was established on January 14, 2002 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Lee County Ordinance No. 02-01. The Act provides, among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes 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 governed by a Board of Supervisors (“Board”), which is comprised of five members. The Supervisors are elected on an at large basis by landowners of the District. Four Supervisors are affiliated with and the District is economically dependent on Maxcy Development Group Holdings – CFM, Inc. (the “SPE”). One Supervisor is also affiliated with the Previous Developer. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the 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.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include or exclude a potential component unit in the reporting entity was made by applying the criteria set forth by Generally Accepted Accounting Principles (GAAP) as defined by the Governmental Accounting Standards Board (GASB) in statements No. 14 and No. 61. Based on the foregoing criteria, no potential component units were found.

### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the District conform to GAAP as applicable to governments in accordance with those promulgated by GASB. The following is a summary of the more significant policies:

#### ***Government-wide and Fund Financial Statements***

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

## CFM Community Development District Notes to Financial Statements

### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by assessments, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The business-type activities are reported separately in government-wide financial statements; however, at September 30, 2016, the District did not have any significant business-type activities. Therefore, no business-type activities are reported. Assessments and other items not properly included as program revenues (i.e., charges to customers or applicants who purchase, use, or directly benefit from goods or services) are reported as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

#### ***Measurement Focus, Basis of Accounting and Basis of 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 the related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and other similar items are to be recognized as revenue 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. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments, including debt service assessments along with operation and maintenance assessments, are non-ad valorem special assessments imposed on all lands located within the District and benefited by the District's activities. Operation and maintenance assessments are levied and certified for collection by the District prior to the start of the fiscal year which begins October 1<sup>st</sup> and ends on September 30<sup>th</sup>. Assessments are imposed upon all benefited lands located in the District as described in each resolution imposing the special assessment.

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

## CFM Community Development District Notes to Financial Statements

### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The District reports the following major governmental funds:

General Fund – The General Fund is the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

For the year ended September 30, 2016, the District does not report any proprietary funds.

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. When committed, assigned, or unassigned resources are available for use in the governmental fund financial statements, it is the government's policy to use committed resources first, followed by assigned resources, then unassigned resources as needed.

#### ***Cash, Deposits and Investments***

The District maintains deposits with "Qualified Public Depositories" as defined in Chapter 280, Florida Statutes. All Qualified Public Depositories must place with the Treasurer of the State of Florida securities in accordance with collateral requirements determined by the State's Chief Financial Officer. In the event of default by a Qualified Public Depository, the State Treasurer will pay public depositors all losses. Losses in excess of insurance and collateral will be paid through assessments between all Qualified Public Depositories.

Under this method, all the District's deposits are fully insured or collateralized at the highest level of security as defined by GASB, Statement Number 40, *Deposits and Investment Disclosures (An Amendment of GASB, Statement Number 3)*.

The District is authorized to invest in financial instruments as established by Section 218.415, Florida Statutes. The authorized investments include among others negotiable direct or indirect obligations which are secured by the United States Government; the Local Government Surplus Trust Funds as created by Section 218.405, Florida Statutes; SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency; and interest-bearing time deposits or savings accounts in authorized financial institutions.

## CFM Community Development District Notes to Financial Statements

### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### ***Capital Assets***

Capital assets, which include primarily infrastructure assets (e.g., roads, sidewalks, water management systems and similar items), are reported in the 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 and estimated historical cost if purchased or constructed. Donated assets are recorded at estimated fair market 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 asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives: roadways: 25 years; sanitary sewer: 25 years; irrigation: 25 years; water management/mitigation: 25 years.

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

#### ***Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the U.S. requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### ***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 or effective interest method. Bonds payable are reported net of these premiums or discounts. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as current period expenses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of the 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 debt service expenditures.

## CFM Community Development District Notes to Financial Statements

### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### ***Deferred Outflows/Inflows of Resources***

In addition to assets, the Statement of Net Position will sometimes include 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 does not have any of this type of item at September 30, 2016.

In addition to liabilities, the Statement of Net 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 of this type of item at September 30, 2016.

#### ***Fund Equity***

Net position in the government-wide financial statements represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources and is categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents assets related to infrastructure and property, plant and equipment, net of any related debt. Restricted net position represents the assets restricted by the District's bond covenants.

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned, or unassigned. Nonspendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by creditors, grantors, or contributors or by enabling legislation or constitutional provisions. Committed fund balance is a limitation imposed by the District board through approval of resolutions. Assigned fund balance is a limitation imposed by a designee of the District board. Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories. Negative unassigned fund balance in other governmental funds represents excess expenditures incurred over the amounts restricted, committed, or assigned to those purposes.

#### ***Budgets***

The District is required to establish a budgetary system and an approved annual budget. Annual budgets are legally adopted on a basis consistent with GAAP for the General Fund. Any revision to the budget must be approved by the District Board. The budgets are compared to actual expenditures. In instances where budget appropriations and estimated revenues have been revised during the year, budget data presented in the financial statements represent final authorization amounts.



## CFM Community Development District Notes to Financial Statements

### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

### NOTE 3: CAPITAL ASSETS

The following is a summary of changes in the capital assets for the year ended September 30, 2016:

|  | Beginning<br>Balance | Additions           | Transfers and<br>Conveyances | Ending<br>Balance   |
|--|----------------------|---------------------|------------------------------|---------------------|
| <b>Governmental Activities:</b>                    |                      |                     |                              |                     |
| <b>Capital assets not being depreciated:</b>       |                      |                     |                              |                     |
| Land   | \$ 2,668,665         | \$ -                | \$ -                         | \$ 2,668,665        |
| Total capital assets, not being depreciated        | 2,668,665            | -                   | -                            | 2,668,665           |
| <b>Capital assets being depreciated:</b>           |                      |                     |                              |                     |
| Roadways   | 2,741,831            | -                   | -                            | 2,741,831           |
| Sanitary sewer                                     | 240,878              | -                   | -                            | 240,878             |
| Irrigation   | 67,134               | -                   | -                            | 67,134              |
| Water management/mitigation                        | 5,215,437            | -                   | -                            | 5,215,437           |
| Total capital assets, being depreciated            | 8,265,280            | -                   | -                            | 8,265,280           |
| <b>Less accumulated depreciation:</b>              |                      |                     |                              |                     |
| Roadways   | 766,533              | 109,674             | -                            | 876,207             |
| Sanitary sewer                                     | 67,445               | 9,635               | -                            | 77,080              |
| Irrigation   | 18,740               | 2,685               | -                            | 21,425              |
| Water management/mitigation                        | 1,269,905            | 208,617             | -                            | 1,478,522           |
| Total accumulated depreciation                     | 2,122,623            | 330,611             | -                            | 2,453,234           |
| Total capital assets, being depreciated, net       | 6,142,657            | (330,611)           | -                            | 5,812,046           |
| <b>Governmental activities capital assets, net</b> | <b>\$ 8,811,322</b>  | <b>\$ (330,611)</b> | <b>\$ -</b>                  | <b>\$ 8,480,711</b> |

Depreciation expense of \$330,611 was allocated to maintenance and operations on the accompanying Statement of Activities.

## CFM Community Development District Notes to Financial Statements

### NOTE 4: BONDS PAYABLE

On May 14, 2004, the District issued \$42,940,000 of Capital Improvement Revenue Bonds, Series 2004 consisting of \$27,740,000 Term Bonds Series 2004A due on May 1, 2035 with a fixed interest rate of 6.25%, and \$15,200,000 Term Bonds Series 2004B due on May 1, 2014 with a fixed interest rate of 5.875%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is paid semiannually on each May 1 and November 1. Principal on the Series 2004A Bonds is paid serially commencing on May 1, 2006 through May 1, 2035. The Series 2004B Bonds were repaid in full during fiscal year 2008.

The 2004A Bonds due in May 2035 may, at the option of the District, be called for redemption as a whole at any time or in part on any interest payment date on or after May 1, 2014 at a redemption price set forth in the Bond Indenture.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedure 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. As discussed below, the District is not in compliance with certain requirements of the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in the reserve account to meet the debt service reserve requirement as defined in the Indenture. The requirement has not been met for the fiscal year ended September 30, 2016. In the absence of available funds, the scheduled debt service payments due since May 1, 2010 have not been paid as of the date of this report. As a result, a debt service obligation totaling approximately \$13.8 million has been recorded on the accompanying Balance Sheet – Governmental Funds.

A Forbearance Agreement was signed in fiscal year 2011, which would forgive the unpaid debt service assessments for the undeveloped land during the forbearance period (Note 8). However, the Previous Developer defaulted on this agreement, thus all of the unpaid debt service assessments are still due to the District. Certain assessments are now being forborne under the terms of the Transition Agreement.

Long-term liability activity for the year ended September 30, 2016, was as follows:

|                                | Beginning<br>Balance | Additions | Reductions  | Ending<br>Balance | Due Within<br>One Year |
|--------------------------------|----------------------|-----------|-------------|-------------------|------------------------|
| <i>Governmental Activities</i> |                      |           |             |                   |                        |
| Bonds Payable:                 |                      |           |             |                   |                        |
| Series 2004 A                  | \$ 25,450,000        | \$ -      | \$ (45,000) | \$ 25,405,000     | \$ 4,115,000           |
|                                | \$ 25,450,000        | \$ -      | \$ (45,000) | \$ 25,405,000     | \$ 4,115,000           |

**CFM Community Development District  
Notes to Financial Statements**

**NOTE 4: BONDS PAYABLE (Continued)**

At September 30, 2016, the scheduled debt service requirements on long-term debt were as follows:

| <i>Year Ending September 30,</i> | <b>Principal</b> | <b>Interest</b> | <b>Total Debt<br/>Service</b> |
|----------------------------------|------------------|-----------------|-------------------------------|
| 2017                             | \$ 4,115,000     | \$ 11,951,877   | \$ 16,066,877                 |
| 2018                             | 675,000          | 1,330,625       | 2,005,625                     |
| 2019                             | 715,000          | 1,288,438       | 2,003,438                     |
| 2020                             | 765,000          | 1,243,750       | 2,008,750                     |
| 2021                             | 815,000          | 1,195,938       | 2,010,938                     |
| 2022-2026                        | 4,920,000        | 5,148,438       | 10,068,438                    |
| 2027-2031                        | 6,730,000        | 3,398,438       | 10,128,438                    |
| 2032-2035                        | 6,670,000        | 1,035,310       | 7,705,310                     |
|                                  | \$ 25,405,000    | \$ 26,592,814   | \$ 51,997,814                 |

The District made a bond principal prepayment of \$15,000 on November 1, 2016, which is included in the short-term portion of bonds payable.

**NOTE 5: 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. The District maintains commercial insurance coverage to mitigate the risk of loss. Coverage may not extend to all situations. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. The District has not filed any claims under this commercial coverage during the last three years.

**NOTE 6: MANAGEMENT COMPANY**

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

## CFM Community Development District Notes to Financial Statements

### **NOTE 7: RELATED PARTY TRANSACTIONS**

As discussed in Note 8, in fiscal year 2013, the Previous Developer conveyed certain developable property to the SPE, including a majority of the land with outstanding assessments. At September 30, 2016, assessments receivable from the SPE, including prior year amounts, totaled approximately \$6.6 million. The District is uncertain as to the timing of collection of the receivables and has recorded an allowance for doubtful accounts for a majority of the outstanding balance due from the SPE. The District has reported assessments receivable net of the allowance for doubtful accounts.

During the year ended September 30, 2016, the SPE satisfied its operations and maintenance assessments obligation totaling \$215,568 utilizing funds received from the bondholders during fiscal year 2016. This amount is included in General Fund assessments in the accompanying financial statements.

During the year ended September 30, 2016, the District recorded \$15,550 in Maintenance and operations expenses with Magnolia Landing Golf, LLC., a subsidiary of the Previous Developer. At September 30, 2016, approximately \$2,000 of these expenses are included in Accrued expenditures payable in the accompanying financial statements.

During the year ended September 30, 2016, the District recorded \$24,462 in Maintenance and operations expenses with Magnolia Landing Master Association, Inc. ("HOA"), the master homeowners association located in the District. In addition, the SPE directed the trustee, with the consent of the bondholders, to utilize District trust funds to pay certain SPE expenses. Accordingly, the Trustee utilized District funds to pay \$159,238 to the HOA for deficit funding, which is included in general government expense in the accompanying financial statements.

During the year ended September 30, 2016, the District recorded \$120,000 in General government expenses with Lerner Real Estate Advisors, the company that operates and manages the SPE. Four members of the District's Board of Supervisors are employed by this company.

### **NOTE 8: CONCENTRATION**

A significant portion of the District's activity is dependent upon the continued involvement of the SPE, the loss of which could have a material adverse effect on the District's operations. At September 30, 2016, the SPE owned a significant portion of the assessable property located within the District boundaries.

## CFM Community Development District Notes to Financial Statements

### **NOTE 8: CONCENTRATION (Continued)**

On February 24, 2011, the District entered into a forbearance agreement (the “agreement”) with the Previous Developer, the bond trustee and the SPE. The SPE was formed for the purpose of taking ownership of additional land that would be brought into the District upon completion of the boundary amendment in accordance with the agreement. Pursuant to paragraph 8 of the agreement, the District on September 16, 2011 filed a boundary amendment petition with Lee County to incorporate the additional lands into the District. The petition was granted during fiscal year 2012.

The agreement also outlined the monetary obligations of the Previous Developer. According to the agreement, the District agreed not to commence collection or enforcement on the unpaid debt service assessments for the duration of the forbearance period (April 30, 2012) as long as the Previous Developer complied with the agreement. During fiscal year 2012, the Previous Developer defaulted on the agreement.

On April 18, 2013, the District, the bond trustee, the SPE, and the Previous Developer entered into a Project Transfer and Transition Agreement (“Transition Agreement”) whereby, among other things, the Previous Developer conveyed its interest in certain lots to D.R. Horton, Inc., conveyed its other developable property within the District to the SPE, and made certain payments to the District. As a result of the Transition Agreement, the Previous Developer was released from a portion of its obligations to the District, and a portion of O&M assessment amounts, as well as other amounts. Certain debt service assessments remain delinquent and have been forborne under the Transition Agreement. Subsequent to the execution of the Transition Agreement and the transfer of said developable property, the SPE has been acting as the developer for the project. The SPE is currently in the process of readying the development for marketing to potential purchasers. The SPE was created at the direction of the Trustee, for the benefit of the bondholders.

### **NOTE 9: ESCROW AGREEMENT**

During fiscal year 2013, the District entered into an escrow agreement with Lee County, Florida to ensure the completion of a paving project. The District paid the initial escrow amount of \$93,643 in July 2013. The agreement requires the District to increase the escrow by 10% each year, compounded annually, that the project is not completed. Accordingly, in July 2016, the District paid \$11,323 into the escrow account, bringing the escrow balance to approximately \$125,000. This escrow payment is included in general government expenditures in the accompanying financial statements. Upon issuance of a certificate of completion by the County, the escrow funds will be returned to the District. If the District fails to complete the improvements according to the agreement, the escrow funds will be released to the County. The escrow balance is not recorded in the District’s financial statements, as it is unknown if the District will receive these funds.



**Required Supplemental Information  
(Other Than MD&A)**

**CFM Community Development District  
Budget to Actual Comparison Schedule – General Fund**

| <i>Year ended September 30,</i>             | <b>2016</b>                          |                           |                                       |
|---|--------------------------------------|---------------------------|---------------------------------------|
|   | <b>Original and<br/>Final Budget</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget</b> |
| <b>Revenues</b>                             |                                      |                           |                                       |
| Assessments                                 | \$ 283,038                           | \$ 290,555                | \$ 7,517                              |
| <b>Total revenues</b>                       | <b>283,038</b>                       | <b>290,555</b>            | <b>7,517</b>                          |
| <b>Expenditures</b>                         |                                      |                           |                                       |
| General government                          | 122,347                              | 100,519                   | 21,828                                |
| Maintenance and operations                  | 160,691                              | 126,022                   | 34,669                                |
| <b>Total expenditures</b>                   | <b>283,038</b>                       | <b>226,541</b>            | <b>56,497</b>                         |
| <b>Excess of revenues over expenditures</b> | <b>\$ -</b>                          | <b>\$ 64,014</b>          | <b>\$ 64,014</b>                      |

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

To the Board of Supervisors  
CFM Community Development District  
Lee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of CFM Community Development District (hereinafter referred to as the "District"), as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 1, 2017.

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



## 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, and which is described below:

- IC2010-1: At September 30, 2016, the District was not in compliance with certain provisions of its Debt Service Bond indenture including those relating to 1) collecting amounts to provide payment of debt service, 2) maintaining adequate funds in debt service reserve accounts, and 3) making its semi-annual debt service principal and interest payments.

The District's response to the finding identified in our audit is described below. We did not audit the District's response and, accordingly, we express no opinion on it.

- *The District and the bondholders have been working to alleviate this issue. During a prior year the Trustee and Bondholders formed the SPE to take ownership of the undeveloped land subject to delinquent assessments. During the prior year the District, Trustee, and SPE entered into a Project Transfer and Transition Agreement whereby, among other things, Windham/Magnolia Landing, LLC conveyed its interest in certain lots to D.R. Horton, Inc., conveyed its other developable property within the District to the SPE, and made certain payments to the District. As a result of Transfer and Transition Agreement, Windham was released from a portion of its obligations to the District, and a portion of O&M assessment amounts, as well as other amounts. Certain debt service assessments remain delinquent and have been forborne under the Agreement. Once the delinquent debt service assessments are collected they will be used to pay past due debt service assessments. At this time it is uncertain if the debt service reserve will be replenished. However, the District intends to continue to work with the Trustee and bondholders to revitalize the project.*

## 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.

*Cary, Riggs & Ingram, L.L.C.*

Miramar Beach, Florida

March 1, 2017



**Carr, Riggs & Ingram, LLC**  
Certified Public Accountants  
500 Grand Boulevard  
Suite 210  
Miramar Beach, Florida 32550

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(850) 654-4619 (fax)  
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## MANAGEMENT LETTER

To the Board of Supervisors  
CFM Community Development District  
Lee County, Florida

### Report on the Financial Statements

We have audited the financial statements of CFM Community Development District ("District") as of and for the fiscal year ended September 30, 2016, and have issued our report thereon dated March 1, 2017.

### 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 Florida Auditor General.

### Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in these reports, which are dated March 1, 2017, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Recommendation IC2010-01 was made in the preceding annual audit report and is addressed on page 26. Actions have been taken to address the finding, which was also included in the second preceding fiscal year audit report. These actions are described in the District's response to the finding, also on page 26.

### **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. The information required is disclosed in the notes to the financial statements.

### **Financial Condition**

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires a statement be included as to whether or not the local governmental entity 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 met the condition described in Section 218.503(1)(a), Florida Statutes. In the absence of available funds, the scheduled debt service payments due May 1, 2010 through the date of this report were not made. The financial emergency condition met was a result of deteriorating financial conditions. Such deteriorating financial conditions are further discussed below. The District's response to these findings is presented on page 26.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures and as a result, it was determined that a deteriorating financial condition exists with respect to the District. The District is owed approximately \$6.5 million in assessments from the Previous Developer. The District has not made the scheduled debt service payments since May 1, 2010 through the date of this report. 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.

### **Annual Financial Report**

Sections 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, requires that we determine whether the annual financial report for the District for the fiscal year ended September 30, 2016, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2016. In connection with our audit, we determined that these two reports were in agreement.

### **Other Matters**

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.

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address 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 have 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, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Cary Riggs & Ingram, L.L.C.*

Miramar Beach, Florida  
March 1, 2017



Carr, Riggs & Ingram, LLC  
Certified Public Accountants  
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Suite 210  
Miramar Beach, Florida 32550

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## INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Supervisors  
CFM Community Development District  
Lee County, Florida

We have examined CFM Community Development District's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2016. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about 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 aforementioned requirements for the year ended September 30, 2016.

This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

*Carr, Riggs & Ingram, L.L.C.*

Miramar Beach, Florida  
March 1, 2017



# Tab 4





# Work Authorization #1

April 12, 2017

CFM Community Development District  
Fort Myers, Florida

Subject: Work Authorization #1  
CFM Community Development District

Dear Chairperson, Board of Supervisors:

Johnson Engineering, Inc. is pleased to submit this work authorization to provide engineering services for the CFM Community Development District. We will provide these services pursuant to our current agreement dated May 17, 2007 (“Engineering Agreement”) as follows:

- Scope of Services – CFM Community Development District hereby engages the services to Johnson Engineering, Inc., as Engineer to perform the work described in Exhibit A – Public Facilities Report
- Fees – CFM Community Development District will compensate Johnson Engineering, Inc. in accordance with the terms of the Engineering Agreement and in an amount of \$6,000.00 Lump Sum for such services.

All other terms of the Engineering Agreement apply to this Work Authorization #1. If you wish to accept this work authorization, please sign both copies where indicated, and return one complete copy to our office. Thank you for the opportunity to be of service.

Sincerely,

JOHNSON ENGINEERING, INC.

Lonnie V. Howard, President

APPROVED AND ACCEPTED  
CFM CDD

By: \_\_\_\_\_  
Authorized Representative

Date: \_\_\_\_\_

**Exhibit A**

Work Authorization #1 - Exhibit A consisting of ONE (1) page referred to in the original Professional Services Agreement between OWNER and CONSULTANT for professional services dated May 17, 2007.

Services not set forth in this Exhibit A, or not listed or described herein, are expressly excluded from the Scope of the Professional Services of the CONSULTANT. The CONSULTANT assumes no responsibility to perform any services not specifically identified and/or otherwise described in this Exhibit A.

Initial:

OWNER\_\_\_\_\_

CONSULTANT \_\_\_\_\_

**SCOPE OF SERVICES**

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**PROFESSIONAL SERVICES OF THE CONSULTANT:**

CONSULTANT will prepare 2017 CFM Community Development District Public Facilities Report that meets the criteria of Florida Statutes 189.08.

Information to meet Statute 189.08;

- Description of existing facilities owned or operated by the District
- Description of each public facility the District is building, improving, or expanding or is currently proposing to build, improve, or expand within the next seven (7) years (2017 through 2023)
- Date facilities District proposes to replace identified above within the next ten (10) years (2017 through 2026
- Anticipated time of construction, improvement, or expansion of a public facility will be completed
- Anticipated capacity of and demands on each public facility when completed

CONSULTANT will coordinate usage of District records with District Manager and District Counsel in preparation of the Public Facilities Report.

# Tab 5



# Hopping Green & Sams

Attorneys and Counselors

March 24, 2017

MAR 27 2017

CFM Community Development District  
c/o Rizzetta & Company  
9428 Camden Field Parkway  
Riverview, Florida 33578

Re: CFM Community Development District

Dear District Manager:

The fee agreement in place between our firm and the District contemplates adjustments to the hourly rates from time to time after an annual evaluation by our firm. The firm has not increased rates for the District since 2015 and is respectfully submitting this notification well in advance of the budget planning process. For Fiscal Year 2017/2018, our firm is proposing to increase our standard hourly rates. My hourly rate is proposed to adjust from \$290 to \$310, which is an increase of \$20 per hour. The hourly rate of the associate most likely to provide services to the District, is proposed to adjust from \$215 to \$235. The rate for paralegal services will increase to \$135. The new hourly rates are proposed to take effect on October 1, 2017.

As always, we will continue to implement cost-effective strategies to minimize legal expenses for the District while at the same time providing thoughtful and comprehensive services.

If you have any questions, please feel free to call. We thank you for the opportunity to be of service.

Sincerely,



Michael C. Eckert

MCE/cab

cc: Mike Dady, Board Chairman