

**ORANGE BLOSSOM  
GROVES**

**COMMUNITY DEVELOPMENT  
DISTRICT**

**July 28, 2021**

**BOARD OF SUPERVISORS**

**PUBLIC HEARING AND**

**REGULAR MEETING**

**AGENDA**

# Orange Blossom Groves Community Development District

## OFFICE OF THE DISTRICT MANAGER

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

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

July 21, 2021

**ATTENDEES:**

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

Board of Supervisors  
Orange Blossom Groves Community Development District

Dear Board Members:

The Board of Supervisors of the Orange Blossom Groves Community Development District will hold a Public Hearing and Regular Meeting on July 28, 2021 at 2:00 p.m., at The Ronto Group, 3066 Tamiami Trail North, Suite 201, Naples, Florida 34103. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Public Hearing on Adoption of Fiscal Year 2021/2022 Budget
  - A. Proof/Affidavit of Publication
  - B. Consideration of Resolution 2021-04, Relating to the Annual Appropriations and Adopting the Budgets for the Fiscal Year Beginning October 1, 2021, and Ending September 30, 2022; Authorizing Budget Amendments; and Providing an Effective Date
4. Consideration of Fiscal Year 2022 Budget Funding Agreement
5. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2020, Prepared by Grau & Associates
6. Consideration of Resolution 2021-05, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2020
7. Consideration of Resolution 2021-06, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2021/2022 and Providing for an Effective Date
8. Acceptance of Unaudited Financial Statements as of July 30, 2021
9. Approval of April 28, 2021 Regular Meeting Minutes

10. Staff Reports

- A. District Counsel: *Hopping Green & Sams, P.A.*
- B. District Engineer: *Barraco and Associates, Inc.*
- C. District Manager: *Wrathell, Hunt & Associates, LLC*

- NEXT MEETING DATE: TBD

- QUORUM CHECK

KATHY MILLER	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
MARK TAYLOR	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
BRIAN O'DONNELL	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
KEN BLOOM	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
KAREN WELKS	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO


11. Board Members' Comments/Requests

12. Audience Comments

13. Adjournment

Should you have any questions or concerns, please do not hesitate to contact me directly at 561-346-5294.

Sincerely,

  
Cindy Carbone  
District Manager

**TO ATTEND BY TELEPHONE:**  
**CALL-IN NUMBER: 1-888-354-0094**  
**CONFERENCE ID: 8518503**

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**3A**



# Naples Daily News

PART OF THE USA TODAY NETWORK

Published Daily  
Naples, FL 34110

ORANGE BLOSSOM GROVE S COM. DEV. DIS  
2300 GLADES ROAD SUITE 410 W

BOCA RATON, FL 33431

ORANGE BLOSSOM GROVES COMMUNITY  
DEVELOPMENT DISTRICT

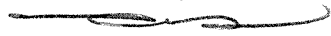
## Affidavit of Publication

STATE OF WISCONSIN  
COUNTY OF BROWN

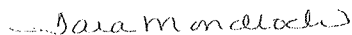
Before the undersigned they serve as the authority, personally appeared said legal clerk who on oath says that he/she serves as **Legal Clerk** of the Naples Daily News, a daily newspaper published at Naples, in Collier County, Florida; distributed in Collier and Lee counties of Florida; that the attached copy of the advertising was published in said newspaper on dates listed. Affiant further says that the said Naples Daily News is a newspaper published at Naples, in said Collier County, Florida, and that the said newspaper has heretofore been continuously published in said

Collier County, Florida; distributed in Collier and Lee counties of Florida, each day and has been entered as second class mail matter at the post office in Naples, in said Collier County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Published: 07/06/2021, 07/13/2021



Subscribed and sworn to before on July 13, 2021:



Notary, State of WI, County of Brown

TARA MONDLOCH  
Notary Public  
State of Wisconsin

My commission expires August 6, 2021

Publication Cost: \$686.00

Ad No: 0004798537

Customer No: 1306950

PO #:

# of Affidavits 1

This is not an invoice

## NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2021/2022 BUDGET; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") of the Orange Blossom Groves Community Development District ("District") will hold a public hearing on July 28, 2021 at 2:00 p.m., at The Ronto Group, 3066 Tamiami Trail North, Suite 201, Naples, Florida 34103 for the purpose of hearing comments and objections on the adoption of the proposed budget ("Proposed Budget") of the District for the fiscal year beginning October 1, 2021 and ending September 30, 2022 ("Fiscal Year 2021/2022"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 ("District Manager's Office"), during normal business hours or by visiting the District's website, <http://orangeblossomgrovescdd.net/>.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this hearing and meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the hearing and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

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

District Manager

Pub Date: July 6, 13, 2021; 4798537

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**3B**

## RESOLUTION 2021-04

### THE ANNUAL APPROPRIATION RESOLUTION OF THE ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2021, submitted to the Board of Supervisors ("**Board**") of the Orange Blossom Groves Community Development District ("**District**") proposed budgets ("**Proposed Budget**") for the fiscal year beginning October 1, 2021 and ending September 30, 2022 ("**Fiscal Year 2021/2022**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

**WHEREAS**, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT:**

#### **SECTION 1. BUDGET**

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Orange Blossom Groves Community Development District for the Fiscal Year Ending September 30, 2022."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

**SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2021/2022, the sum of \$96,659 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$96,659
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**SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2021/2022 or within 60 days following the end of the Fiscal Year 2021/2022 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 28<sup>th</sup> DAY OF JULY, 2021.**

ATTEST:

**ORANGE BLOSSOM GROVES COMMUNITY  
DEVELOPMENT DISTRICT**

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

By: \_\_\_\_\_

Its: \_\_\_\_\_

## Exhibit A

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2022**

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT  
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**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Actual & Projected Revenues & Expenditures	Adopted Budget FY 2022
	Adopted	Actual through 3/31/2021	Projected through 9/30/2021		
<b>REVENUES</b>					
Developer contribution	\$ 96,378	\$ 21,677	\$ 69,018	\$ 90,695	\$ 96,659
Total revenues	<u>96,378</u>	<u>21,677</u>	<u>69,018</u>	<u>90,695</u>	<u>96,659</u>
<b>EXPENDITURES</b>					
<b>Professional &amp; administrative</b>					
Supervisors	6,000	-	6,000	6,000	6,000
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	15,000	95	14,905	15,000	15,000
Engineering	3,500	-	3,500	3,500	3,500
Audit	5,700	1,000	4,700	5,700	5,700
Arbitrage rebate calculation	750	-	750	750	750
Dissemination agent	1,000	-	1,000	1,000	1,000
Trustee	6,500	-	6,500	6,500	6,500
Telephone	200	100	100	200	200
Postage	500	-	500	500	500
Printing & binding	500	250	250	500	500
Legal advertising	1,500	728	772	1,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	5,638	5,381	-	5,381	5,919
Contingencies/bank charges	500	412	88	500	500
Website maintenance	705	705	-	705	705
Website ADA	210	-	210	210	210
Total expenditures	<u>96,378</u>	<u>32,846</u>	<u>63,275</u>	<u>96,121</u>	<u>96,659</u>
Net increase/(decrease) of fund balance	-	(11,169)	5,743	(5,426)	-
Fund balance - beginning (unaudited)	-	5,426	(5,743)	5,426	-
Fund balance - ending (projected)	<u>\$ -</u>	<u>\$ (5,743)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional & administrative**

Supervisors	\$ 6,000
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
Management/accounting/recording	48,000
<b>Wrathell, Hunt and Associates, LLC</b> (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	15,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	3,500
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities. As required also includes Engineer's Report as required by the Master Trust Indenture	
Audit	5,700
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	750
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	1,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
Trustee	6,500
Annual fee for the service provided by trustee, paying agent and registrar.	
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages etc.	
Legal advertising	1,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	5,919
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	500
Bank charges, automated AP routing and other miscellaneous expenses incurred during the year.	
Website maintenance	705
Website ADA	210
Total expenditures	<u>\$ 96,659</u>

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**4**

## FY 2022 BUDGET FUNDING AGREEMENT

**THIS FY 2022 BUDGET FUNDING AGREEMENT (“Agreement”)** is made and entered into this 28<sup>th</sup> day of July, 2021, by and between:

**Orange Blossom Groves Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, and located in Collier County, Florida ("**District**"), and

**RP Orange Blossom Owner, LLC**, a Delaware limited liability company and a landowner in the District ("**Developer**") with a mailing address of 3953 Maple Avenue, Suite 300, Dallas, Texas 75219.

### RECITALS

**WHEREAS**, the District was established by an ordinance adopted by the County Commission of Collier County, Florida, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

**WHEREAS**, the District, pursuant to Chapter 190, Florida Statutes, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

**WHEREAS**, Developer presently is developing the majority of all real property ("**Property**") within the District, which Property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District; and

**WHEREAS**, the District is adopting its general fund budget for Fiscal Year 2022, which year concludes on September 30, 2022; and

**WHEREAS**, this general fund budget, which both parties recognize may be amended from time to time in the sole discretion of the District, is attached hereto and incorporated herein by reference as **Exhibit A**; and

**WHEREAS**, the District has the option of levying non-ad valorem assessments on all land, including the Property owned by the Developer, that will benefit from the activities, operations and services set forth in the Fiscal Year 2022 budget, or utilizing such other revenue sources as may be available to it; and

**WHEREAS**, in lieu of levying assessments on the Property, the Developer is willing to provide such funds as are necessary to allow the District to proceed with its operations as described in **Exhibit A**; and

**WHEREAS**, the Developer agrees that the activities, operations and services provide a special and peculiar benefit equal to or in excess of the costs reflected on **Exhibit A** to the Property; and

**WHEREAS**, the Developer has agreed to enter into this Agreement in lieu of having the District levy and collect any non-ad valorem assessments as authorized by law against the Property located within the District for the activities, operations and services set forth in **Exhibit A**;

**NOW, THEREFORE**, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. The Developer agrees to make available to the District the monies necessary for the operation of the District as called for in the budget attached hereto as **Exhibit A** (and as **Exhibit A** may be amended from time to time pursuant to Florida law, but subject to the Developer's consent to such amendments to incorporate them herein), within thirty (30) days of written request by the District. The funds shall be placed in the District's general checking account. These payments are made by the Developer in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District.

2. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

3. The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all of the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

4. This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other. Any purported assignment without such consent shall be void.

5. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance.

6. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

7. This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

8. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

9. This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

10. The Agreement shall be effective after execution by both parties hereto.

**IN WITNESS WHEREOF**, the parties execute this Agreement the day and year first written above.

**ORANGE BLOSSOM GROVES COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

**RP ORANGE BLOSSOM OWNER, LLC**

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

**Exhibit A** Fiscal Year 2022 General Fund Budget

## EXHIBIT A

**Barraco**  
and Associates, Inc.

www.barraco.net  
Civil Engineers, Land Surveyors and Planners

### EXHIBIT "A"

#### DESCRIPTION

Parcel in  
Section 24, Township 48 South, Range 27 East and  
Section 19, Township 48 South, Range 28 East,  
Collier County, Florida

A tract or parcel of land lying in Section 24, Township 48 South, Range 27 East and Section 19, Township 48 South, Range 28 East, Collier County, Florida said tract or parcel of land being more particularly described as follows:

Beginning at the Northwest Corner of Tract "C" of the record plat of "ORANGE BLOSSOM RANCH PHASE 1B" as recorded in Plat Book 45, Page 67, of the Public Records of Collier County Florida, run along the Westerly and Southerly line of said record plat the following twenty-two (22) courses: S01°08'55"E for 49.76 feet to a point on a non-tangent curve; Southerly along an arc of a curve to the right of radius 208.00 feet (delta 62°28'11") (chord bearing S11°00'14"W) (chord 215.72 feet) for 226.78 feet to a point of reverse curvature; Southerly along an arc of a curve to the left of radius 145.00 feet (delta 42°42'40") (chord bearing S20°53'00"W) (chord 105.60 feet) for 108.09 feet to a point of tangency; S00°28'20"E for 411.78 feet; S89°31'40"W for 140.00 feet; S00°28'20"E for 204.45 feet; N89°31'40"E for 26.94 feet; S00°28'20"E for 140.00 feet; S00°48'03"W for 135.03 feet; N89°31'40"E for 299.00 feet; N00°28'20"W for 250.00 feet; N89°31'40"E for 45.00 feet; S00°28'20"E for 250.00 feet; N89°31'40"E for 446.11 feet to a point of curvature; Easterly along an arc of a curve to the right of radius 262.50 feet (delta 36°22'17") (chord bearing S72°17'12"E) (chord 163.85 feet) for 166.63 feet; S70°19'00"E for 354.38 feet; S68°57'50"E for 185.00 feet; N21°02'10"E for 30.99 feet; S68°57'50"E for 368.98 feet to a point of curvature; Easterly along an arc of a curve to the left of radius 145.00 feet (delta 53°52'50") (chord bearing N84°05'45"E) (chord 131.39 feet) for 136.36 feet to a point of reverse curvature; Easterly along an arc of a curve to the right of radius 208.00 feet (delta 100°04'18") (chord bearing S72°48'31"E) (chord 318.84 feet) for 363.29 feet and N89°31'46"E for 26.07 feet to an intersection with the West right of way line of the North Golden Gate Canal, (80' wide right of way), as shown on the record plats of North Golden Gate Units 4 thru 7; thence run S00°30'08"E along said West line right of way line for 1,007.41 feet; thence run S89°30'45"W for 400.90 feet; thence run N58°31'30"W for 1,010.00 feet; thence run N88°17'02"W for 645.91 feet; thence run S81°45'30"W for 230.00 feet; thence run N47°05'10"W for 686.83 feet; thence run N31°29'30"W for 300.00 feet; thence run N50°28'29"W for 630.00 feet; thence run N39°58'30"W for 255.00 feet; thence run N00°24'23"W for 825.00 feet to an intersection with the South right of way line of Oil Well Road, (County Road 858), (200' wide right of way), as described in a deed recorded in Official Records Book 4279, at Page 1221, Collier County Records, also being the South line of the North 75 feet of said Section 24; thence run along said South right of way line the following two (2) courses: N89°35'37"E for 750.16 feet and N88°50'05"E for 609.19 feet to the POINT OF BEGINNING.

Containing 89.98 acres, more or less.

Bearings hereinabove mentioned are State Plane for the Florida East Zone (1983/NSRS 2007) and are based on the North line of Northeast Quarter (NE 1/4) of Section 24 to bear N88°50'05"E.

Scott A. Wheeler (For The Firm)  
Professional Surveyor and Mapper  
Florida Certificate No. 5949

L:\23218 - Orange Blossom Ranch\Surveying\Description\23218SR11.doc

Post Office Drawer 2800 • Fort Myers, FL 33902  
Phone (239) 461-3170 • Fax (239) 461-3169

1 OF 2

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**5**



**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR FISCAL YEAR ENDED  
SEPTEMBER 30, 2020**

**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA**

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**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Supervisors  
Orange Blossom Groves Community Development District  
Collier County, Florida

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the major fund of Orange Blossom Groves Community Development District, Collier County, Florida (the "District") as of and for year ended September 30, 2020, 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.

**Auditor's 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 the major fund of the District as of September 30, 2020, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information 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 June 3, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the District's 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.

 *Law & Associates*

June 3, 2021

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Orange Blossom Groves Community Development District, Collier County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2020. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$46.
- The change in the District's total net position was (\$8), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2020, the District's governmental funds reported combined ending fund balances of \$46, a decrease of \$8 in comparison with the prior fiscal year. The fund balance is non-spendable for prepaid items and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-Wide Financial Statements

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

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

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

The government-wide financial statements include all governmental activities that are principally supported by Developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government function.

#### Fund Financial Statements

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

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

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

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

The District maintains one governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, which is a major fund.

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

### Notes to the Financial Statements

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

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2020	2019
Current and other assets	\$ 33,127	\$ 28,400
Total assets	33,127	28,400
Current liabilities	33,081	28,346
Total liabilities	33,081	28,346
Net position		
Unrestricted	46	54
Total net position	\$ 46	\$ 54

The balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations exceeded ongoing program revenues.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Key elements of the change in net position are reflected in the following table:

	CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2020	2019
Revenues:		
Program revenues		
Operating grants and contributions	\$ 68,347	\$ 68,048
General revenues		
Miscellaneous	-	8
Total revenues	<u>68,347</u>	<u>68,056</u>
Expenses:		
General government	<u>68,355</u>	<u>68,033</u>
Total expenses	<u>68,355</u>	<u>68,033</u>
Change in net position	<u>(8)</u>	<u>23</u>
Net position - beginning	<u>54</u>	<u>31</u>
Net position - ending	<u>\$ 46</u>	<u>\$ 54</u>

As noted above and in the statement of activities, the cost of all governmental activities during year ended September 30, 2020 was \$68,355. The costs of the District's activities were funded by program revenues that are comprised of Developer contributions.

### GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for year ended September 30, 2020.

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

It is anticipated that the general operations of the District will remain fairly constant.

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Orange Blossom Groves Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, FL 33431.

**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT**  
**COLLIER COUNTY, FLORIDA**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2020**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 15,602
Prepays	1,000
Due from Developer	16,525
Total assets	33,127
 <b>LIABILITIES</b>	
Accounts payable	16,450
Unearned revenue	5,381
Due to Developer	11,250
Total liabilities	33,081
 <b>NET POSITION</b>	
Unrestricted	46
Total net position	\$ 46

See notes to the financial statements



**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT**  
**COLLIER COUNTY, FLORIDA**  
**STATEMENT OF ACTIVITIES**  
**FOR YEAR ENDED SEPTEMBER 30, 2020**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Operating Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>  <u>Governmental Activities</u>
Primary government:			
Governmental activities:			
General government	\$ 68,355	\$ 68,347	\$ (8)
Total governmental activities	<u>68,355</u>	<u>68,347</u>	<u>(8)</u>
			<u>(8)</u>
			<u>54</u>
			<u>\$ 46</u>

See notes to the financial statements

**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2020**

	Major Funds General	Total Governmental Funds
<b>ASSETS</b>		
Cash	\$ 15,602	\$ 15,602
Due from Developer	16,525	16,525
Prepays	1,000	1,000
Total assets	\$ 33,127	\$ 33,127
<b>LIABILITIES</b>		
Liabilities:		
Accounts payable	\$ 16,450	\$ 16,450
Due to Developer	11,250	11,250
Unearned Revenue	5,381	5,381
Total liabilities	33,081	33,081
<b>FUND BALANCES</b>		
Nonspendable:		
Prepaid items	1,000	1,000
Unassigned	(954)	(954)
Total fund balances	46	46
Total liabilities and fund balances	\$ 33,127	\$ 33,127

See notes to the financial statements

**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT**  
**COLLIER COUNTY, FLORIDA**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR YEAR ENDED SEPTEMBER 30, 2020**

	Major Funds General	Total Governmental Funds
<b>REVENUES</b>		
Developer contributions	\$ 68,347	\$ 68,347
Total revenues	68,347	68,347
<b>EXPENDITURES</b>		
Current:		
General government	68,355	68,355
Total expenditures	68,355	68,355
Excess (deficiency) of revenues over (under) expenditures	(8)	(8)
Fund balances - beginning	54	54
Fund balances - ending	\$ 46	\$ 46

See notes to the financial statements

**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

Orange Blossom Groves Community Development District ("District") was established effective November 17, 2016 by Ordinance 2016-34 of the Board of County Commissioners of Collier County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. 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 the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. Ownership of land within the District entitles the owner to one vote per acre. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. All of the Board members are affiliated with Williams Island Ventures, LLC the ("Developer").

The Board has the responsibility for:

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

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

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

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

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

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

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

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

### **Assessments**

Assessments are non-ad valorem assessments on certain land and all platted lots within the District. Assessments are levied each November 1 on property of record as of the previous January. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental fund:

### **General Fund**

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

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

### **Assets, Liabilities and Net Position or Equity**

#### Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

#### Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Inter-local Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, unspent Bond proceeds are required to be held in investments as specified in the Bond Indentures.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

#### Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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.

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

### Assets, Liabilities and Net Position or Equity (Continued)

#### Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

#### 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. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are reported as an expense in the year incurred.

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

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### Fund Equity/Net Position (Continued)

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

### **Other Disclosures**

#### Use of Estimates

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

## **NOTE 3 – BUDGETARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

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) Public hearings are conducted to obtain public 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) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

## **NOTE 4 – DEPOSITS**

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

## **NOTE 5 – DEVELOPER TRANSACTIONS**

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$68,347. Which includes a receivable of \$16,525 at September 30, 2020.



**NOTE 6 – CONCENTRATION**

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

**NOTE 7 – MANAGEMENT COMPANY**

The District has contracted with Wrathell, Hunt and Associates, LLC to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

**NOTE 8 – 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 has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations.

**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT**  
**COLLIER COUNTY, FLORIDA**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND**  
**FOR YEAR ENDED SEPTEMBER 30, 2020**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original & Final		
<b>REVENUES</b>			
Developer Contribution	\$ 98,530	\$ 68,347	\$ (30,183)
Total revenues	98,530	68,347	(30,183)
<b>EXPENDITURES</b>			
Current:			
General government	98,530	68,355	30,175
Total expenditures	98,530	68,355	30,175
Excess (deficiency) of revenues over (under) expenditures	\$ -	(8)	\$ (8)
Fund balance - beginning		54	
Fund balance - ending		\$ 46	

See notes to required supplementary information

**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for year ended September 30, 2020.



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951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

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

To the Board of Supervisors  
Orange Blossom Groves Community Development District  
Collier County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Orange Blossom Groves Community Development District, Collier County, Florida (the "District") as of and for year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 3, 2021.

**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 agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

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

*Bhav & Associates*

June 3, 2021



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
Orange Blossom Groves Community Development District  
Collier County, Florida

We have examined Orange Blossom Groves Community Development District, Collier County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during year ended September 30, 2020. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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 year ended September 30, 2020.

This report 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, management, and the Board of Supervisors of Orange Blossom Groves Community Development District, Collier County, Florida and is not intended to be and should not be used by anyone other than these specified parties

*Grau & Associates*

June 3, 2021





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**MANAGEMENT LETTER PURSUANT TO THE RULES OF  
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors  
Orange Blossom Groves Community Development District  
Collier County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Orange Blossom Groves Community Development District ("District") as of and for year ended September 30, 2020, and have issued our report thereon dated June 3, 2021.

**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 Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 3, 2021, should be considered in conjunction with this management letter.

**Purpose of this Letter**

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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, as applicable, management, and the Board of Supervisors of Orange Blossom Groves Community Development District, Collier County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Orange Blossom Groves Community Development District, Collier County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

*Grau & Associates*

June 3, 2021

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

### III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2019.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for year ended September 30, 2020.

3. 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.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for year ended September 30, 2020.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2020. It is management's responsibility to monitor 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.



**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**6**

**RESOLUTION 2021-05**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**WHEREAS**, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2020;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT;**

1. The Audited Financial Report for Fiscal Year 2020, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2020, for the period ending September 30, 2020; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2020 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

**PASSED AND ADOPTED** this 28<sup>th</sup> day of July, 2021.

**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT**

---

Secretary/Assistant Secretary

---

Chair/Vice Chair, Board of Supervisors

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**7**

**RESOLUTION 2021-06**

**A RESOLUTION OF THE ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES,  
TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD  
OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2021/2022  
AND PROVIDING FOR AN EFFECTIVE DATE**

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

**WHEREAS**, the Board of Supervisors of the District (“Board”) is statutorily authorized to exercise the powers granted to the District; and

**WHEREAS**, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, *Florida Statutes*; and

**WHEREAS**, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF  
SUPERVISORS OF THE ORANGE BLOSSOM GROVES COMMUNITY  
DEVELOPMENT DISTRICT:**

**SECTION 1. ADOPTING REGULAR MEETING SCHEDULE.** Regular meetings of the District’s Board shall be held during Fiscal Year 2021/2022 as provided on the schedule attached hereto as **Exhibit A**.

**SECTION 2. FILING REQUIREMENT.** In accordance with Section 189.015(1), *Florida Statutes*, the District’s Secretary is hereby directed to file a schedule of the District’s regular meetings annually with Collier County and the Florida Department of Economic Opportunity.

**SECTION 3. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED** this 28<sup>th</sup> day of July, 2021.

Attest:

**ORANGE BLOSSOM GROVES COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

Exhibit A

<b>ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT</b>		
<b>BOARD OF SUPERVISORS FISCAL YEAR 2021/2022 MEETING SCHEDULE</b>		
<b>LOCATION</b>		
<i>The Ronto Group, 3066 Tamiami Trail North, Suite 201, Naples, Florida 34103</i>		
<b>DATE</b>	<b>POTENTIAL DISCUSSION/FOCUS</b>	<b>TIME</b>
<b>April 27, 2022</b>	<b>Regular Meeting</b>	<b>2:00 PM</b>
<b>July 27, 2022</b>	<b>Public Hearing &amp; Regular Meeting</b>	<b>2:00 PM</b>

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**8**

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
JUNE 30, 2021**

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2021**

	General Fund	Total Governmental Funds
<b>ASSETS</b>		
Cash	\$ 14,275	\$ 14,275
Due from Developer	9,195	9,195
Total assets	\$ 23,470	\$ 23,470
<b>LIABILITIES</b>		
Liabilities:		
Accounts payable	\$ 11,175	\$ 11,175
Accrued wages payable	1,000	1,000
Developer advance	11,250	11,250
Total liabilities	23,425	23,425
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred receipts	9,195	9,195
Total deferred inflows of resources	9,195	9,195
<b>FUND BALANCES</b>		
Unassigned	(9,150)	(9,150)
Total fund balances	(9,150)	(9,150)
Total liabilities, deferred inflows of resources and fund balances	\$ 23,470	\$ 23,470



**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE PERIOD ENDED JUNE 30,2021**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
<b>REVENUES</b>				
Developer contribution	\$ 5,084	\$ 37,930	96,378	39%
Total revenues	<u>5,084</u>	<u>37,930</u>	<u>96,378</u>	39%
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative</b>				
Supervisors	-	1,000	6,000	17%
Management/accounting/recording	4,000	36,000	48,000	75%
Legal	-	95	15,000	1%
Engineering	-	-	3,500	0%
Audit	-	1,000	5,700	18%
Arbitrage rebate calculation**	-	-	750	0%
Dissemination agent*	-	-	1,000	0%
Trustee*	-	-	6,500	0%
Telephone	17	150	200	75%
Postage	-	-	500	0%
Printing & reproduction	42	375	500	75%
Legal advertising	1,030	1,758	1,500	117%
Annual special district fee	-	175	175	100%
Insurance	-	5,381	5,638	95%
Contingencies/bank charges	24	486	500	97%
ADA website compliance	-	-	210	0%
Website maintenance	-	705	705	100%
Total professional & administrative	<u>5,113</u>	<u>47,125</u>	<u>96,378</u>	49%
Excess/(deficiency) of revenues over/(under) expenditures	(29)	(9,195)	-	
Fund balances - beginning	(9,121)	45	-	
Fund balances - ending	<u>\$ (9,150)</u>	<u>\$ (9,150)</u>	<u>\$ -</u>	

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**9**

**DRAFT**

**MINUTES OF MEETING  
ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

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The Orange Blossom Groves Community Development Board of Supervisors held a Regular Meeting on April 28, 2021 at 3:00 p.m., at The Ronto Group, 3066 Tamiami Trail North, Suite 201, Naples, Florida 34103.

**Present were:**

Mark Taylor	Chair
Ken Bloom	Vice Chair
Brian O'Donnell	Assistant Secretary
Karen Welks	Assistant Secretary
Kathy Miller	Assistant Secretary

**Also present were:**

Cindy Cerbone	District Manager
Jamie Sanchez	Wrathell, Hunt and Associates, LLC
Wes Haber (via telephone)	District Counsel
Steve Coleman (via telephone)	District Engineer

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Ms. Cerbone called the meeting to order at 3:01 p.m. All Supervisors were present.

**SECOND ORDER OF BUSINESS**

**Public Comments**

There were no public comments.

**THIRD ORDER OF BUSINESS**

**Administration of Oath of Office to Newly Elected Supervisors, Brian O'Donnell [SEAT 3], Ken Bloom [SEAT 4] and Karen Welks [SEAT 5] (the following will also be provided in a separate package)**

39 Ms. Cerbone, a Notary of the State of Florida and duly authorized, administered the  
40 Oath of Office to Mr. O’Donnell, Mr. Bloom and Ms. Welks. She provided and briefly reviewed  
41 the following items:

- 42 **A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**
- 43 **B. Membership, Obligations and Responsibilities**
- 44 **C. Chapter 190, Florida Statutes**
- 45 **D. Financial Disclosure Forms**
  - 46 **I. Form 1: Statement of Financial Interests**
  - 47 **II. Form 1X: Amendment to Form 1, Statement of Financial Interests**
  - 48 **III. Form 1F: Final Statement of Financial Interests**
- 49 **E. Form 8B: Memorandum of Voting Conflict**

50

51	<b>FOURTH ORDER OF BUSINESS</b>	<b>Consideration Resolution 2021-01,</b>
52		<b>Canvassing and Certifying the Results of</b>
53		<b>the Landowners’ Election of Supervisors</b>
54		<b>Held Pursuant to Section 190.006(2),</b>
55		<b>Florida Statutes, and Providing an Effective</b>
56		<b>Date</b>

57  
58 Ms. Cerbone presented Resolution 2021-01 and read the title. The results of the  
59 November 3, 2020 Landowners’ Election were as follows:

60	Seat 3	Brian O’Donnell	91 votes	Four-year Term
61	Seat 4	Ken Bloom	90 votes	Two-year Term
62	Seat 5	Karen Welks	91 votes	Four-year Term

63

64 **On MOTION by Mr. Bloom and seconded by Ms. Welks, with all in favor,**  
65 **Resolution 2021-01, Canvassing and Certifying the Results of the Landowners’**  
66 **Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes,**  
67 **and Providing an Effective Date, was adopted.**

68

69

70	<b>FIFTH ORDER OF BUSINESS</b>	<b>Consideration of Resolution 2021-02,</b>
71		<b>Designating a Chair, a Vice Chair, a</b>
72		<b>Secretary, Assistant Secretaries, a</b>

73 **Treasurer and an Assistant Treasurer of the**  
 74 **Orange Blossom Groves Community**  
 75 **Development District, and Providing for an**  
 76 **Effective Date**  
 77

78 Ms. Cerbone presented Resolution 2021-02. Ms. Welks nominated the following slate  
 79 of officers:

- |    |                 |                     |
|----|-----------------|---------------------|
| 80 | Mark Taylor     | Chair               |
| 81 | Ken Bloom       | Vice Chair          |
| 82 | Craig Wrathell  | Secretary           |
| 83 | Karen Welks     | Assistant Secretary |
| 84 | Kathy Miller    | Assistant Secretary |
| 85 | Brian O’Donnell | Assistant Secretary |
| 86 | Cindy Cerbone   | Assistant Secretary |
| 87 | Craig Wrathell  | Treasurer           |
| 88 | Jeff Pinder     | Assistant Treasurer |

89

90 **On MOTION by Mr. Bloom and seconded by Mr. Taylor, with all in favor,**  
 91 **Resolution 2021-02, Designating a Chair, a Vice Chair, a Secretary, Assistant**  
 92 **Secretaries, a Treasurer and an Assistant Treasurer of the Orange Blossom**  
 93 **Groves Community Development District, as nominated, and Providing for an**  
 94 **Effective Date, was adopted.**

95

96

97 **SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2021-03,**  
**Approving Proposed Budgets for Fiscal**  
**Year 2021/2022 and Setting a Public**  
**Hearing Thereon Pursuant to Florida Law;**  
**Addressing Transmittal, Posting and**  
**Publication Requirements; and Providing**  
**an Effective Date**

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Ms. Cerbone presented Resolution 2021-03 and read the title. She reviewed the proposed Fiscal Year 2022 budget, highlighting any line item increases, decreases and adjustments, compared to the Fiscal Year 2021 budget, and explained the reasons for any

108 modifications. This would be a Developer-funded budget, with expenses being funded by the  
109 Developer, as they are incurred.

110

111 **On MOTION by Mr. Taylor and seconded by Ms. Welks, with all in favor,**  
112 **Resolution 2021-03, Approving Proposed Budgets for Fiscal Year 2021/2022**  
113 **and Setting a Public Hearing Thereon Pursuant to Florida Law on July 28, 2021**  
114 **at 2:00 p.m., at The Ronto Group, 3066 Tamiami Trail North, Suite 201, Naples,**  
115 **Florida 34103; Addressing Transmittal, Posting and Publication Requirements;**  
116 **and Providing an Effective Date, was adopted.**

117

118

119 **SEVENTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial  
Statements as of March 31, 2021**

120

121

122 Ms. Cerbone presented the Unaudited Financial Statements as of March 31, 2021.

123

124 **On MOTION by Ms. Miller and seconded by Mr. O'Donnell, with all in favor, the**  
125 **Unaudited Financial Statements as of March 31, 2021, were accepted.**

126

127

128 **EIGHTH ORDER OF BUSINESS**

**Consideration of Minutes**

129

130 Ms. Cerbone presented the following:

130

- 131 **A. July 22, 2020 Telephonic Public Hearing and Meeting**
- 132 **B. November 3, 2020 Landowners' Meeting**

133

134 **On MOTION by Mr. Bloom and seconded by Ms. Miller, with all in favor, the**  
135 **July 22, 2020 Telephonic Public Hearing and Meeting and November 3, 2020**  
136 **Landowners' Meeting Minutes, as presented, were approved.**

137

138

139 **NINTH ORDER OF BUSINESS**

**Staff Reports**

140

- 141 **A. District Counsel: *Hopping, Green & Sams, P.A.***

142

142 Mr. Haber stated that his firm was monitoring the current legislative session for any bills  
143 that might impact CDDs. One bill would require CDD Board Members to take a specific type of

144 training. The other bill, if passed, would allow advertisement on websites rather than requiring  
145 advertisement in newspapers.

146 **B. District Engineer: *Barraco and Associates, Inc.***

147 There was nothing to report.

148 **C. District Manager: *Wrathell, Hunt & Associates, LLC***

149 **I. 0 Registered Voters in District as of April 15, 2021**

150 There were no registered voters residing within the District as of April 15, 2021.

151 **II. NEXT MEETING Date: July 28, 2021 at 2:00 P.M.**

152 • **QUORUM CHECK**

153 The next meeting will be held July 28, 2021.

154

155 **TENTH ORDER OF BUSINESS**

**Board Members' Comments/Requests**

156

157 There were no Board Members' comments or requests.

158

159 **ELEVENTH ORDER OF BUSINESS**

**Audience Comments**

160

161 There were no audience comments.

162

163 **TWELFTH ORDER OF BUSINESS**

**Adjournment**

164

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

166

167 **On MOTION by Mr. Taylor and seconded by Mr. Bloom, with all in favor, the**  
168 **meeting adjourned at 3:12 p.m.**

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

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Chair/Vice Chair