

**ORANGE BLOSSOM  
GROVES**

**COMMUNITY DEVELOPMENT  
DISTRICT**

**July 8, 2022**

**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 1, 2022

**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:

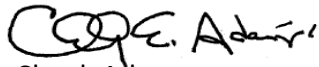
The Board of Supervisors of the Orange Blossom Groves Community Development District will hold a Public Hearing and a Regular Meeting on July 8, 2022 at 12:00 p.m., at the Hampton Inn – Naples I-75, 2630 Northbrook Plaza Drive, Naples, Florida 34119. The agenda is as follows:

1. Call to Order/Roll Call
  2. Public Comments
  3. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2021, Prepared by Grau & Associates
  4. Consideration of Resolution 2022-09, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2021
  5. Public Hearing to Consider the Adoption of an Assessment Roll and the Imposition of Special Assessments Relating to the Financing and Securing of Certain Public Improvements
    - *Hear testimony from the affected property owners as to the propriety and advisability of making the improvements and funding them with special assessments on the property.*
    - *Thereafter, the governing authority shall meet as an equalizing board to hear any and all complaints as to the special assessments on a basis of justice and right.*
- A. Affidavit/Proof of Publication
  - B. Mailed Notice to Property Owner(s)
  - C. First Supplemental Engineer's Report to the Master Engineer's Report, *dated March 28, 2022*
  - D. Revised Master Special Assessment Methodology Report, *dated May 13, 2022*

- E. Consideration of Resolution 2022-10, Authorizing District Projects for Construction and/or Acquisition of Infrastructure Improvements; Equalizing, Approving, Confirming, and Levying Special Assessments on Property Specially Benefited by Such Projects to Pay the Cost Thereof; Providing for the Payment and the Collection of Such Special Assessments by the Methods Provided for by Chapters 170, 190 and 197, Florida Statutes; Confirming the District's Intention to Issue Special Assessment Bonds; Making Provisions for Transfers of Real Property to Homeowners Associations, Property Owners Association and/or Governmental Entities; Providing for the Recording of an Assessment Notice; Providing for Severability, Conflicts and an Effective Date
  - 6. Ratification of Stormwater Management Needs Analysis Report
  - 7. Acceptance of Unaudited Financial Statements as of May 31, 2022
  - 8. Approval of June 10, 2022 Regular Meeting Minutes
  - 9. Staff Reports
    - A. District Counsel: *Kutak Rock LLP*
    - B. District Engineer: *Barraco and Associates, Inc.*
    - C. District Manager: *Wrathell, Hunt & Associates, LLC*
      - NEXT MEETING DATE: August 12, 2022 at 12:00 P.M.
        - QUORUM CHECK
- |                   |                                    |                                |                             |
|-------------------|------------------------------------|--------------------------------|-----------------------------|
| RUSSELL SMITH     | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| BARRY ERNST       | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| SCOTT EDWARDS     | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| TOMMY DEAN        | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| FERNANDA MARTINHO | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
- 10. Board Members' Comments/Requests
  - 11. Audience Comments
  - 12. Adjournment

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

Sincerely,



Chuck Adams  
District Manager

**FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE**

**CALL-IN NUMBER: 1-888-354-0094**

**PARTICIPANT PASSCODE: 229 774 8903**

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**3**

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR FISCAL YEAR ENDED  
SEPTEMBER 30, 2021**

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

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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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, 2021, 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, 2021, 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 Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2022, 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.

June 27, 2022

## 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, 2021. 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 \$70.
- The change in the District's total net position was \$24, an increase. 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, 2021, the District's governmental funds reported combined ending fund balances of \$70, an increase of \$24 in comparison with the prior fiscal year. The fund balance is non-spendable for prepaid items and the remainder is unassigned fund balance.

### 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,	
	2021	2020
Current and other assets	\$ 29,674	\$ 33,127
Total assets	29,674	33,127
Current liabilities	29,604	33,081
Total liabilities	29,604	33,081
Net position		
Unrestricted	70	46
Total net position	\$ 70	\$ 46

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

The District's net position increased during the most recent fiscal year.

## 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,	
	2021	2020
Revenues:		
Program revenues		
Operating grants and contributions	\$ 66,545	\$ 68,347
Total revenues	<u>66,545</u>	<u>68,347</u>
Expenses:		
General government	<u>66,521</u>	<u>68,355</u>
Total expenses	<u>66,521</u>	<u>68,355</u>
Change in net position	<u>24</u>	<u>(8)</u>
Net position - beginning	<u>46</u>	<u>54</u>
Net position - ending	<u>\$ 70</u>	<u>\$ 46</u>

As noted above and in the statement of activities, the cost of all governmental activities during year ended September 30, 2021 was \$66,521. 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, 2021.

### 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, 2021**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 4,464
Prepays	5,570
Due from Developer	19,640
Total assets	29,674
 <b>LIABILITIES</b>	
Accounts payable	12,784
Unearned revenue	5,570
Due to Developer	11,250
Total liabilities	29,604
 <b>NET POSITION</b>	
Unrestricted	70
Total net position	\$ 70

See notes to the financial statements

**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR YEAR ENDED SEPTEMBER 30, 2021**

<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	\$ 66,521	\$ 66,545	\$ 24
Total governmental activities	<u>66,521</u>	<u>66,545</u>	<u>24</u>
			<u>24</u>
			<u>46</u>
			<u>\$ 70</u>

See notes to the financial statements

**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2021**

	Major Funds General	Total Governmental Funds
<b>ASSETS</b>		
Cash	\$ 4,464	\$ 4,464
Due from Developer	19,640	19,640
Prepays	5,570	5,570
Total assets	\$ 29,674	\$ 29,674
<b>LIABILITIES</b>		
Liabilities:		
Accounts payable	\$ 12,784	\$ 12,784
Due to Developer	11,250	11,250
Unearned Revenue	5,570	5,570
Total liabilities	29,604	29,604
<b>FUND BALANCES</b>		
Nonspendable:		
Prepaid items	5,570	5,570
Unassigned	(5,500)	(5,500)
Total fund balances	70	70
Total liabilities and fund balances	\$ 29,674	\$ 29,674

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, 2021**

	Major Funds	Total Governmental Funds
	General	
<b>REVENUES</b>		
Developer contributions	\$ 66,545	\$ 66,545
Total revenues	66,545	66,545
<b>EXPENDITURES</b>		
Current:		
General government	66,521	66,521
Total expenditures	66,521	66,521
Excess (deficiency) of revenues over (under) expenditures	24	24
Fund balances - beginning	46	46
Fund balances - ending	\$ 70	\$ 70

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 all 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 \$66,545. Which includes a receivable of \$19,640 at September 30, 2021.

**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, 2021**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original & Final		
<b>REVENUES</b>			
Developer Contribution	\$ 96,378	\$ 66,545	\$ (29,833)
Total revenues	96,378	66,545	(29,833)
<b>EXPENDITURES</b>			
Current:			
General government	96,378	66,521	29,857
Total expenditures	96,378	66,521	29,857
Excess (deficiency) of revenues over (under) expenditures	\$ -	24	\$ 24
Fund balance - beginning		46	
Fund balance - ending		\$ 70	

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, 2021.



**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FL STATUTE 218.39(3)(C)  
UNAUDITED**

<b>Element</b>	<b>Comments</b>
Number of district employees compensated at 9/30/2021	Not applicable
Number of independent contractors compensated in September 2021	1
Employee compensation for FYE 9/30/2021 (paid/accrued)	Not applicable
Independent contractor compensation for FYE 9/30/2021	\$57,106
Construction projects to begin on or after October 1; (>\$65K)	None
Budget variance report	See page 16 of annual financial report
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Not applicable
Special assessments collected FYE 9/30/2021	Not applicable



**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, 2021, 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 27, 2022.

**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.

June 27, 2022



**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, 2021. 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, 2021.

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

June 27, 2022



**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, 2021, and have issued our report thereon dated June 27, 2022.

**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 27, 2022, 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.

June 27, 2022

## 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, 2020.

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, 2021.

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, 2021.

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, 2021. 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.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 18.

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**4**

**RESOLUTION 2022-09**

**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, 2021**

**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 2021;

**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 2021, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2021, for the period ending September 30, 2021; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2021 shall be attached hereto as an exhibit to this Resolution, in the District’s “Official Record of Proceedings”.

**PASSED AND ADOPTED** this 8th day of July, 2022.

ATTEST:

**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT**

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

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



**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**5A**

# Naples Daily News

PART OF THE USA TODAY NETWORK

Published Daily  
Naples, FL 34110

ORANGE BLOSSOM GROVES COMM DEV DIST  
2300 GLADES RD #410W  
BOCA RATON, FL 33431  
ATTN DAPHNE GILLYARD

## Affidavit of Publication

STATE OF WISCONSIN  
COUNTY OF BROWN

Before the undersigned they serve as the authority, personally appeared who on oath says that they serve 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.

6/15/2022; 6/22/2022



Subscribed and sworn to before on June 22nd, 2022



Notary, State of WI, County of Brown

My commission expires: 5.15.23

PUBLICATION COST: \$2,671.20  
AD NO: GCI0898184  
CUSTOMER NO: 920260  
PO#: PUBLIC NOTICE  
AD SIZE: DISPLAY

NANCY HEYRMAN  
Notary Public  
State of Wisconsin

**IMPOSITION OF SPECIAL ASSESSMENTS PURSUANT TO SECTION 170.07, FLORIDA STATUTES, BY THE ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT**

**NOTICE OF PUBLIC HEARING TO CONSIDER ADOPTION OF ASSESSMENT ROLL PURSUANT TO SECTION 197.3632(4)(b), FLORIDA STATUTES, BY THE ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT**

**NOTICE OF REGULAR MEETING OF THE ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT**

The Orange Blossom Groves Community Development District Board of Supervisors ("Board") will hold public hearings on July 8, 2022, at 12:00 PM, at Hampton Inn – Naples 1-75, 2630 Northbrook Plaza Drive, Naples, Florida 34119 to consider the adoption of an assessment roll, the imposition of special assessments to secure proposed bonds on benefited lands within the Orange Blossom Groves Community Development District ("District"), a depiction of which lands to be assessed is shown below, and to provide for the levy, collection and enforcement of the special assessments. The streets and areas to be improved are depicted below and in the District's *First Supplemental Engineer's Report to the Master Engineer's Report*, dated March 28, 2022 ("Capital Improvement Plan"). The public hearing is being conducted pursuant to Chapters 170, 190 and 197, Florida Statutes. A description of the property to be assessed and the amount to be assessed to each piece or parcel of property may be ascertained at the office of the District's Records Office located at the office of the District Manager at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010.

The District is a unit of special-purpose local government responsible for providing infrastructure improvements for lands within the District. The infrastructure improvements ("improvements") are currently expected to include, but are not limited to, drainage and surface water management system, waterline and accessories, sewer system, landscape buffers and security, irrigation and other improvements, all as more specifically described in the Capital Improvement Plan, on file and available during normal business hours at the addresses provided above.

The District intends to impose assessments on benefited lands within the District in the manner set forth in the District's *Revised Master Special Assessment Methodology Report* dated May 13, 2022 (the "Assessment Report"), which is on file and available during normal business hours at the addresses provided above. The Assessment Report identifies each tax parcel identification number within the District and assessments per parcel for each land use category that is currently expected to be assessed. The initial method of allocating assessments for the improvements to be funded by the District will be determined on an equal assessment per acre basis. Once platting has begun, the assessments will be levied to the assigned properties based on the benefits they receive. The methodology is explained in more detail in the Assessment Report. Also as described in more detail in the Assessment Report, the District's assessments will be levied against all assessable lands within the District. Please consult the Assessment Report for more details.

The annual principal assessment levied against each parcel will be based on repayment over a maximum of thirty (30) years for the total debt allocated to each parcel. The District expects to collect sufficient revenues to retire no more than \$14,485,000.00 in debt to be assessed by the District, exclusive of fees and costs of collection or enforcement, discounts for early payment and interest. The proposed schedule of assessments is as follows:

Product Type	Revised Number of Units	Total Bond Assessments Apportionment	Bond Assessments Apportionment per Unit	Annual Debt Service per Unit*
TH	264	\$6,298,337.62	\$23,857.34	\$2,078.46
SF 35'	150	\$4,166,864.09	\$27,779.09	\$2,420.13
SF 52'	123	\$4,019,798.29	\$32,681.29	\$2,847.21
<b>Total</b>	<b>537</b>	<b>\$14,485,000.00</b>		

\* Included costs of collection and assumes payment in March

\*Principal amount as stated does not include fees and costs of collection or enforcement, early payment discounts, or interest.

The assessments may be prepaid in whole at any time, or in some instances in part, or may be paid in not more than thirty (30) annual installments subsequent to the issuance of debt to finance the improvements. These annual assessments will be collected on the Collier County tax roll by the Tax Collector. Alternatively, the District may choose to directly collect and enforce these assessments. All affected property owners have the right to appear at the public hearing and the right to file written objections with the District within twenty (20) days of the publication of this notice.

Also on July 8, 2022, at 12:00 PM, at Hampton Inn – Naples 1-75, 2630 Northbrook Plaza Drive, Naples, Florida 34119, the Board will hold a public meeting to consider business that may lawfully be considered by the District. The meeting and hearings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meeting and/or the public hearings may be continued in progress to a date and time certain announced at the meeting and/or hearings.

If anyone chooses to appeal any decision of the Board with respect to any matter considered at the meeting or hearings, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which such appeal is to be based.

Any person requiring special accommodations at the meeting or hearings because of a disability or physical impairment should contact the District Office at (561) 571-0010 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770 for aid in contacting the District office.

**RESOLUTION 2022-06**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT REPEALING RESOLUTIONS 2017-23 AND 2017-27; DECLARING SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE INFRASTRUCTURE IMPROVEMENTS WHOSE COST IS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAYED BY THE SPECIAL ASSESSMENT; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR PUBLICATION OF THIS RESOLUTION.**

WHEREAS the Board of Supervisors (the "Board") of the Orange

previously adopted resolutions nos. 2017-23 and 2017-27, on January 12, 2017 and February 15, 2017, respectively (the "Initial Assessment Resolutions"), which together levy debt service special assessments upon certain benefited property within the District to fund the cost of the acquisition and/or construction of certain infrastructure improvements; and

WHEREAS, due to changes in the development plan, the Board now desires to (i) repeal the Initial Assessment Resolutions in their entirety and all subsequent proceedings authorized therein, and (ii) commence the imposition of special assessments relative to the revised development plan; and

WHEREAS, accordingly, the Board hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the improvements described in the *Master Engineer's Report*, dated January 16, 2017 as revised by the *First Supplemental Engineer's Report*, dated March 28, 2022, attached hereto as Composite Exhibit A (the "improvements") and incorporated herein by reference; and

WHEREAS, it is in the best interest of the District to pay the cost of the improvements by special assessments pursuant to Chapter 190, Florida Statutes (the "Assessments"); and

WHEREAS, the District is empowered by Chapter 190, the Uniform Community Development District Act, Chapter 170, Supplemental and Alternative Method of Making Local Municipal Improvements, and Chapter 197, the Uniform Method for the Levy, Collection and Enforcement of Non-Ad Valorem Assessments, Florida Statutes, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the improvements and to impose, levy and collect the Assessments; and

WHEREAS, the District hereby determines that benefits will accrue to the property improved, the amount of those benefits and, that special assessments will be made in proportion to the benefits received as set forth in the *Revised Master Special Assessment Methodology Report*, dated May 13, 2022, attached hereto as Exhibit B and incorporated herein by reference and on file at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (the "District Records Office"); and

WHEREAS, the District hereby determines that the Assessments to be levied will not exceed the benefits to the property improved.

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

- Upon the adoption of this Resolution, the Initial Assessment Resolutions shall automatically be repealed, rescinded, void and deemed to be of no force and effect.
- The Assessments shall be levied to defray the cost of the Improvements.
- The nature and general location of, and plans and specifications for, the Improvements are described in Composite Exhibit A, which is on file at the District Records Office. Exhibit B is also on file and available for public inspection at the same location.
- The total estimated cost of the Improvements is \$10,747,200 (the "Estimated Cost").
- The Assessments will defray approximately \$14,485,000.00, which amounts includes the Estimated Cost, plus financing-related costs, capitalized interest, and debt service reserve.
- The manner in which the Assessments shall be apportioned and paid is set forth in Exhibit B, including provisions for supplemental assessment resolutions.
- The Assessments shall be levied, within the District, on all lots and lands adjoining and contiguous or bounding and abutting upon the Improvements or specially benefited thereby and further designated by the assessment plat hereinafter provided for.
- There is on file, at the District Records Office, an assessment plat showing the area to be assessed, with certain plans and specifications describing the Improvements and the Estimated Cost of the Improvements, all of which shall be open to inspection by the public.
- Commencing with the year in which the Assessments are levied and confirmed, the Assessments shall be paid in not more than (30) thirty annual installments. The Assessments may be payable at the same time and in the same manner as are ad-valorem taxes and collected pursuant to Chapter 197, Florida Statutes; provided, however, that in the event the uniform non ad-valorem assessment method of collecting the Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law.
- The District Manager has caused to be made a preliminary assessment roll, in accordance with the method of assessment described in Exhibit B hereto, which shows the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land and the number of annual installments into which the assessment may be divided, which assessment roll is hereby adopted and approved as the District's preliminary assessment roll.
- The Board shall adopt a subsequent resolution to fix a time and place at which the owners of property to be assessed or any other persons interested therein may appear before the Board and be heard as to the propriety and advisability of the Assessments or the making of the Improvements, the cost thereof, the manner of payment thereof, or the amount thereof to be assessed against each property as improved.
- The District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) consecutive weeks) in a newspaper of general circulation within Collier County and to provide such other notice as may be required by law or desired in the best interests of the District.

13 This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 13th day of May, 2022.

ATTEST:  
*/s/ Chesley F Adams, Jr.*  
 Secretary

ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT  
*/s/ Barry Ernst*  
 Vice Chair, Board of Supervisors

Composite Exhibit A: *Master Engineer's Report*, dated January 16, 2017 as revised by the *First Supplemental Engineer's Report*, dated March 28, 2022

Exhibit B: *Revised Master Special Assessment Methodology Report*, dated May 13, 2022





**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**5B**

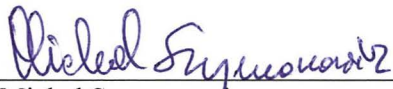
STATE OF FLORIDA )  
COUNTY OF PALM BEACH )

**AFFIDAVIT OF MAILING**

**BEFORE ME**, the undersigned authority, this day personally appeared Michal Szymonowicz, who by me first being duly sworn and deposed says:

1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.
2. I, Michal Szymonowicz, am employed by Wrathell, Hunt and Associates, LLC, and, in the course of that employment, serve as Assessment Roll Coordinator for the Orange Blossom Groves Community Development District.
3. Among other things, my duties include preparing and transmitting correspondence relating to the Orange Blossom Groves Community Development District.
4. I do hereby certify that on June 7, 2022 and in the regular course of business, I caused the letter, in the form attached hereto as Exhibit A, to be sent notifying affected landowners in the Orange Blossom Groves Community Development District of their rights under Chapters 170, 190 and 197, *Florida Statutes*, with respect to the District's anticipated imposition of assessments.
5. I have personal knowledge of having sent the letters to the addressees, and those records are kept in the course of the regular business activity for my office.

**FURTHER AFFIANT SAYETH NOT.**


  
\_\_\_\_\_  
Michal Szymonowicz

**SWORN TO (OR AFFIRMED) AND SUBSCRIBED** before me by means of  physical presence or  online notarization, this 8<sup>th</sup> day of June, 2022, by Michal Szymonowicz, for Wrathell, Hunt and Associates, LLC, who is  personally known to me or  has provided \_\_\_\_\_ as identification, and who did \_\_\_ / did not  take an oath.

NOTARY PUBLIC



DAPHNE GILLYARD  
NOTARY PUBLIC  
STATE OF FLORIDA  
Comm# GG327647  
Expires 8/20/2023

  
\_\_\_\_\_  
Print Name: Daphne Gillyard  
Notary Public, State of Florida  
Commission No.: GG327647  
My Commission Expires: 8/20/2023

**EXHIBIT A:** Mailed Notice

7020 1810 0000 2974 1341

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**KLLB AIV LLC**  
**111 WEST 33RD ST**  
**SUITE 1910**  
**NEW YORK, NY 10120**

# **EXHIBIT A**



**Orange Blossom Groves  
Community Development District  
OFFICE OF THE DISTRICT MANAGER**

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

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

**VIA U.S. MAIL – CERTIFIED/RETURN RECEIPT**

June 7, 2022

KLLB AIV LLC  
111 WEST 33RD ST  
SUITE 1910  
NEW YORK, NY 10120

**RE:     *Orange Blossom Groves Community Development District  
Notice of Hearing on Assessments to Property  
Parcel ID#(s) 00210650004, 00210660201, 00210660308 and 00210660007***

Dear Property Owner:

You are receiving this notice because Collier County tax records indicate that you are a property owner within the Orange Blossom Groves Community Development District (“District”). The District is a special-purpose unit of local government that was established pursuant to Chapter 190, *Florida Statutes*. The property you own that is the subject of this notice is identified above and in **Exhibit A** attached hereto.

At the May 13, 2022, meeting of the District’s Board of Supervisors, the District approved in substantial form a *First Supplemental Engineer’s Report to the Master Engineer’s Report*, dated March 28, 2022 (“Capital Improvement Plan”), that describes the nature of the improvements that may be built or acquired by the District and that benefit lands within the District, including, but not limited to, drainage and surface water management system, waterline and accessories, sewer system, landscape buffers and security, irrigation and other improvements, all as more specifically described in the Capital Improvement Plan (“Improvements”). A courtesy copy of the Capital Improvement Plan is attached hereto as **Exhibit B**. The District estimates that it will cost approximately \$14,485,000 to finance a portion of the Improvements contemplated by the District, exclusive of fees and costs of collection or enforcement, discounts for early payment and the annual interest costs of the debt issued to finance the Improvements. As a property owner of assessable land within the District, the District intends to assess your property, in the manner set forth in the District’s *Revised Master Special Assessment Methodology Report* dated May 13, 2022 (“Assessment Report”). For your review, we have enclosed a copy of the Assessment Report as **Exhibit C**, which includes a preliminary assessment roll. This Assessment Report was also approved in substantial form at the Board’s May 13, 2022, public meeting. Note that the assessment roll is created with information provided by Collier County.

The purpose of any such assessment is to secure the bonds issued to fund the Improvements. As described in more detail in the Assessment Report, the District’s assessments

will be levied against all assessable lands within the District. Please consult the Assessment Report for more details.

The Assessment Report identifies each tax parcel identification number within the District and assessments per parcel for each land use category that is currently expected to be assessed. The method of allocating assessments for the Improvements to be funded by the District will initially be determined on an equal assessment per acre basis. At the time parcels are platted or otherwise subdivided into assessable units, individual assessments will be assigned to those parcels at the per-unit amounts described in Table 5 of the Assessment Report, thereby reducing the assessments encumbering the undeveloped lands by a corresponding amount. Any unassigned amount of assessments encumbering the remaining undeveloped lands will continue to be calculated and levied on an equal assessment per acre basis.

As the owner of property within the District subject to assessments, the total amount to be levied against property that you own is reflected on the preliminary assessment roll attached to the Assessment Report, exclusive of fees and costs of collection or enforcement, discounts for early payment and the annual interest costs of the debt issued to finance the Improvements. The total amount to be levied against each parcel is detailed in the Assessment Report incorporated herein by this reference, as such Assessment Report may be amended at the below referenced hearing. However, the total amount of the assessments on each platted lot over thirty (30) years may be higher or lower depending on the actual terms of bonds issued. The total revenue that the District will collect by these assessments for your property is anticipated to be \$14,485,000, exclusive of anticipated fees and costs of collection and enforcement, discounts for early payment, and the annual interest costs of the debt issued to finance the Improvements.

The assessments may appear on your regular tax bill issued by the Collier County Tax Collector. However, the District may in its discretion at any time choose instead to directly collect these assessments. As provided in the Assessment Report, the assessments will constitute a lien against your property that may be prepaid in accordance with Chapter 170, *Florida Statutes*, or may be paid in not more than thirty (30) annual installments. The failure to pay any assessments collected on the tax roll will cause a tax certificate to be issued against your property within the District which may result in a loss of title. Alternatively, if the assessments are directly collected, the failure to pay such direct bill invoice may result in the District pursuing a foreclosure action, which may result in a loss of title.

In accordance with Chapters 170, 190 and 197, *Florida Statutes*, this letter is to notify you that public hearings for the above-mentioned assessments will be held on **July 8, 2022, at 12:00 PM., at Hampton Inn – Naples I-75, 2630 Northbrook Plaza Drive, Naples, Florida 34119.** At the hearings, the Board will sit as an equalizing board to hear and consider testimony from any interested property owners as to the propriety and advisability of making the Improvements, or some phase thereof, as to the cost thereof, as to the manner of payment thereof, and as to the amount thereof to be assessed against each property so improved. All affected property owners have a right to appear at the hearing and to file written objections with the District's Board of Supervisors within twenty (20) days of this notice.

Information concerning the assessments and copies of applicable documents are on file and available during normal business hours at the District Records Office at the District Manager's office, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010. You may appear at the hearings, or submit your comments in advance to the attention of the District Manager at its address above.

Sincerely,

A handwritten signature in black ink that reads "Chuck Adams". The signature is written in a cursive, slightly slanted style.

Chuck Adams  
District Manager

Enclosures:

- Exhibit A: Property
- Exhibit B: *First Supplemental Engineer's Report to the Master Engineer's Report, dated March 28, 2022*
- Exhibit C: *Revised Master Special Assessment Methodology Report dated May 13, 2022*

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**5C**

**FIRST SUPPLEMENTAL  
ENGINEER'S REPORT  
MARCH 28, 2022**

**TO THE**

**MASTER ENGINEER'S REPORT DATED  
JANUARY 16, 2017**

**FOR**

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**BY**

**BARRACO AND ASSOCIATES, INC.  
2271 MCGREGOR BOULEVARD, SUITE 100  
FORT MYERS, FLORIDA 33901**

---

**Carl A. Barraco, P.E.**  
Florida Registration No. 38536  
Florida Certificate of Authorization No. 7995  
Barraco and Associates, Inc.  
2271 McGregor Boulevard, Suite 100  
Fort Myers, Florida 33901  
Pages 1 – 8

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## **I. Introduction**

### **1.1 Purpose and Scope**

The Orange Blossom Groves Community Development District Master Engineer's Report (the "Master Report"), dated January 16, 2017 and adopted by the Orange Blossom Groves Community Development District (the "District") Board of Supervisors on November 17, 2017, was prepared to assist with the financing, construction and acquisition of public infrastructure improvements to be undertaken to support the development of Orange Blossom Groves development (the "Development"). The purpose of this First Supplemental Engineer's Report (the "Supplemental Report") is to identify modifications to the development plan and acknowledge the change in Developer. This Supplemental Report is intended to be read in conjunction with, but not replace, the Master Report. Items to be considered in this report include:

- Description of the change in Developer and Board of Supervisors;
- Description of the proposed changes to the development plan;
- Quantification of the current total number of units and unit types;
- Revision to the Opinion of Probable Construction Costs to reflect proposed improvements; and
- Update the status of primary required permits.

## **II. Description of Proposed Changes**

### **2.1 Developer and Board of Supervisors**

Lennar Homes, LLC purchased the subject property from RP Orange Blossom Owner, LLC on December 15, 2021. The Board of Supervisors (the "Board") had not been determined when the Master Report was adopted. However, prior to purchase of the subject property, the Board consisted of Kathy Miller, Mark Taylor, Brian O'Donnell, Ken Bloom and Karen Welks. A new Board was elected on January 24, 2022, which now includes Fernanda Martinho, Scott Edwards, Tommy Dean, Barry Ernst and Russell Smith.

### **2.2 Development Plan and Phasing**

Located within the larger Orange Blossom Ranch Planned Unit Development (the "PUD"), the Development is bound by the zoning restrictions established by Ordinance No. 04-74 and subsequent amendments. Since the adoption of the Master Report, Ordinance No. 20-46 was approved by the Board of County Commissioners, increasing the allowed density to approximately 3.4 units per acre or a maximum of 1,950 residential dwelling units. The District includes only a portion of the land subject to this zoning ordinance and as such includes 357 units of the total 1,950 units currently planned to be located within this District. A description of the ordinances amending the PUD can be found in Table 6.

The Master Report projected a total of 235 single family units would be constructed over six (6) phases. Although construction is still anticipated to take place over six (6) phases, the revised development plan includes 273 single family units and 264

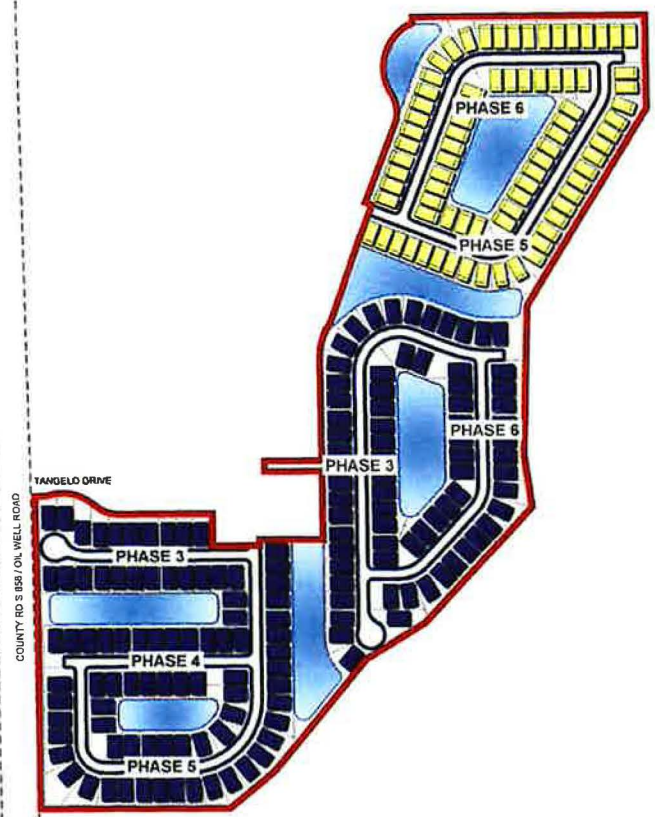
townhome units. A comparison of proposed changes is summarized in Tables 1 and 2. Table 3 summarizes types proposed within each phase. Since the Master Report included only single family lots and did not differentiate between attached or detached units, Table 3 does not compare the proposed changes. Additionally, Exhibits 1A and 1B depict the previously proposed site plan and currently proposed site plan, respectively.

<b>TABLE 1 – PHASING PLAN</b>			
<b>MASTER REPORT</b>		<b>SUPPLEMENTAL REPORT</b>	
Phase 1	Earthwork/Lake Excavation	Phase 1	Earthwork/Lake Excavation
Phase 2	0 units	Phase 2A	117 units
Phase 3	63 units	Phase 2B	156 units
Phase 4	28 units	Phase 3A	140 units
Phase 5	68 units	Phase 3B	124 units
Phase 6	76 units	Phase 3C	Amenity Center
<b>TOTAL</b>	<b>235 units</b>	<b>TOTAL</b>	<b>537 units</b>

<b>TABLE 2 – PROJECTED LAND USE</b>				
	<b>MASTER REPORT</b>		<b>SUPPLEMENTAL REPORT</b>	
Total Acreage	90 ac		90 ac	
Number of Dwelling Units	235		537	
<b>Land Use:</b>				
Lakes	15	17%	12	13%
Residential	59	66%	60	67%
Pavement	5	5%	12	13%
Open Space	11	12%	6	7%
<b>TOTAL</b>	<b>90</b>	<b>100%</b>	<b>90</b>	<b>100%</b>

<b>TABLE 3 – PROPOSED PRODUCT TYPE BY PHASE</b>				
	20' Townhome	35' Single Family Attached	52' Single Family Detached	<b>TOTAL</b>
Phase 1	0	0	0	<b>0</b>
Phase 2A	0	62	59	<b>121</b>
Phase 2B	0	88	64	<b>152</b>
Phase 3A	140	0	0	<b>140</b>
Phase 3B	124	0	0	<b>124</b>
Phase 3C	0	0	0	<b>0</b>
<b>TOTAL</b>	<b>264</b>	<b>150</b>	<b>123</b>	<b>537</b>





**DENSITY SUMMARY**

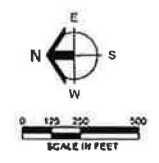
PROPOSED LOTS		
	42' LOTS	0 UNITS
	52' LOTS	0 UNITS
	62' LOTS	60 UNITS
	70' LOTS	0 UNITS
	72' LOTS	155 UNITS
PROPOSED TOTAL:		235 UNITS

**LAKE LEGEND**

PROPOSED LAKE

CDD BOUNDARY

PHASING



**Barraco**  
 and Associates, Inc.  
 CIVIL ENGINEERING, LAND SURVEYING,  
 LAND PLANNING  
 www.barraco.net  
 2771 ANGLICAN BLVD. SUITE 100  
 FORT MYERS, FLORIDA 33907-3900  
 PHONE (239) 651-3175  
 FAX (239) 451-5145

PROJECT NO. 23218  
 SHEET NO. 5 OF 8

**ORANGE BLOSSOM GROVES C.D.D.**

COLLIER COUNTY, FLORIDA

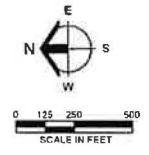
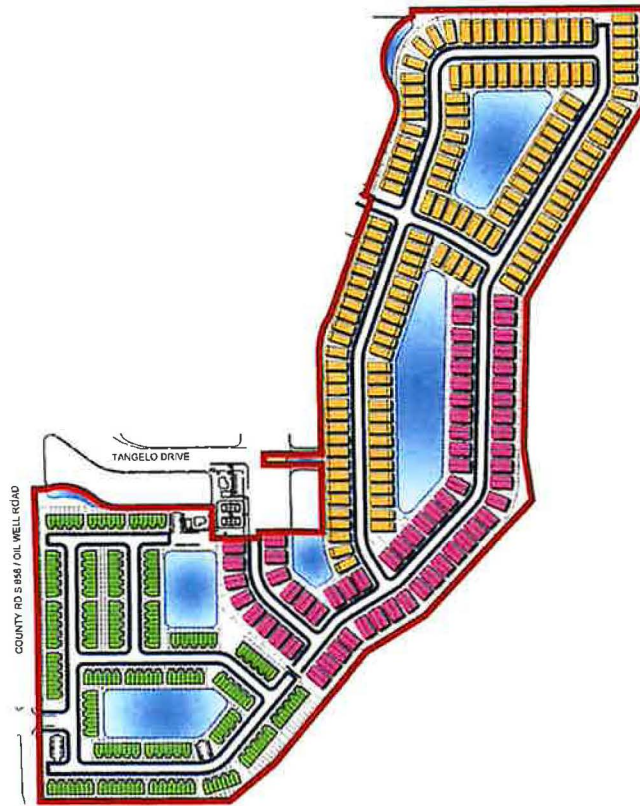
THIS PLAN IS PRELIMINARY AND INTENDED FOR CONCEPTUAL PLANNING PURPOSES ONLY. SITE LAYOUT AND LAND USE INTENTIONS OR DENSITIES MAY CHANGE SIGNIFICANTLY BASED UPON SURVEY, ENGINEERING, ENVIRONMENTAL AND/OR REGULATORY CODES, TRAFFIC AND/OR OPPORTUNITIES.

DATE: 07/15/2022  
 DRAWN BY: J. BARRACO  
 CHECKED BY: J. BARRACO  
 PROJECT NO.: 23218  
 SHEET NO.: 5 OF 8

NO.	REVISION
1	ISSUED FOR PERMITS AT 1/16/2022
2	ISSUED FOR PERMITS AT 1/16/2022
3	ISSUED FOR PERMITS AT 1/16/2022
4	ISSUED FOR PERMITS AT 1/16/2022
5	ISSUED FOR PERMITS AT 1/16/2022

**PRELIMINARY SITE PLAN EXHIBIT 1A**

PROJECT FILE NO.	SHEET NUMBER
23218	5 OF 8



**PROPOSED GROVES DENSITY**

	PROPOSED TOWNHOUSE LOTS	264
	PROPOSED 25' TOWN VILLA LOTS	125
	PROPOSED 52' SINGLE FAMILY LOT	147
		<b>TOTAL: 537</b>



**Barraco**  
and Associates, Inc.  
CIVIL ENGINEERING, LAND SURVEYING,  
LAND PLANNING

www.barraco.net

2771 MADRID BLVD. SUITE 100  
FORT MYERS, FLORIDA 33901-2630  
PHONE (888) 811-3376  
FAX (888) 451-3165

FLORIDA CERTIFICATE OF AUTHORIZATION  
ENGINEERING 1999 - SURVEYING 1999-2000

---

PROJECT DESCRIPTION

**ORANGE BLOSSOM GROVES C.D.D.**

COLLIER COUNTY, FLORIDA

THIS PLAN IS PRELIMINARY AND INTENDED FOR CONCEPTUAL PLANNING PURPOSES ONLY.

SITE LAYOUT AND LAND USE INTENTIONS OR DENSITIES MAY CHANGE SIGNIFICANTLY BASED UPON SURVEY, ENGINEERING, ENVIRONMENTAL AND / OR REGULATORY CONSTRAINTS AND / OR OPPORTUNITIES.

---

DATE: 03/20/2013  
DRAWN BY: ALYSSA FONTANA  
CHECKED BY: [Signature]  
SCALE: 1" = 100'

---

PLAN NUMBER

3-2013	PROPOSED DENSITY AT 1/25" SCALE
3-2013	SITE PLAN PER PERMITS PLAN NUMBER
3-2013	PROPOSED DENSITY PER ZONING
3-2013	ADDITIONAL DETAILS

---

PRELIMINARY SITE PLAN EXHIBIT 1B

PROJECT FILE NO.	SHEET NUMBER
23218	6 OF 8

## 2.2 Construction Costs

The Master Report estimated costs for construction, but did not include the financing, operation, maintenance services or bond issuance costs necessary to finance and maintain the District infrastructure. All estimates were given in 2016 dollars and no inflation factor was considered. Table 4 summarizes the distribution of costs provided in the Master Report compared to the updated estimated distribution of costs, reflecting proposed changes to the development plan. Improvements associated with each category remain unchanged from the master report. At the time of this Supplemental Report, no bonds have been issued for the construction of public improvements.

<b>TABLE 4 – REVISED DISTRIBUTION OF COSTS</b>	
<b>ITEM</b>	<b>SUPPLEMENTAL REPORT</b>
Drainage & Surface Water Management System	\$3,637,000
Waterline and Accessories	\$1,006,000
Sanitary Sewer System	\$1,327,000
Landscape Buffers and Security	\$1,886,000
Irrigation	\$319,000
Professional Fees/Miscellaneous	\$781,000
<b>Sub Totals</b>	<b>\$8,956,000</b>
<b>20% Contingency</b>	<b>\$1,791,200</b>
<b>Grand Total</b>	<b>\$10,747,200</b>

## III. Permitting

### 3.1 Permitting and Entitlements

Federal, state, and local permits and approvals are required prior to the construction of site infrastructure. Permits and permit modifications are considered part of the normal design and permitting process, and may be applied for at the time the improvement is undertaken.

All permits known to be required for construction of the project's main infrastructure are either in effect or considered obtainable within the normal course of construction plan development and permit application/processing. Currently Orange Blossom Groves ERP modification is currently under review. Modification to existing permits may be required as detailed construction plans are developed. Please refer to Table 5 below for updated permitting matrix.

<b>TABLE 5 – PERMITTING MATRIX</b>				
<b>Agency</b>	<b>Type of Permit</b>	<b>Permit Number</b>	<b>Issue Date</b>	<b>Expiration</b>
SFWMD	ERP	App. No. 220124-32807	TBD	TBD
SFWMD	ERP	11-02432-P	10/2005	05/18/2024
SFWMD	Water Use Permit	11-02493-W	09/24/2021	09/24/2026
FDEP	NPDES NOI	TBD	TBD	TBD
FDEP	Phase 2 Sanitary Sewer	TBD	TBD	TBD
FDEP	Phase 3 Sanitary Sewer	TBD	TBD	TBD
FDEP	Phase 2 Potable Water	TBD	TBD	TBD
FDEP	Phase 3 Potable Water	TBD	TBD	TBD
Collier County	PPL	PL20150001156	12/08/2015	07/08/2023
Collier County	PPL	PL20210003033	TBD	TBD
Collier County	PPL	PL20210003325	TBD	TBE
Collier County	Commercial Excavation	PL20190000367	08/19/2019	N/A
Collier County	Commercial Excavation	PL20220000760	TBD	N/A

<b>TABLE 6 – PUD ORDINANCES</b>		
<b>Ordinance No.</b>	<b>Date Adopted</b>	<b>Description</b>
04-74	11/16/2004	PUD Establishment
16-31	10/25/2016	Off-Site Removal of Excavated Material
20-46	11/10/2020	Increase Density

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**5D**

# ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT

## Revised Master Special Assessment Methodology Report

May 13, 2022



Provided by:

**Wrathell, Hunt and Associates, LLC**  
2300 Glades Road, Suite 410W  
Boca Raton, FL 33431  
Phone: 561-571-0010  
Fax: 561-571-0013  
Website: [www.whhassociates.com](http://www.whhassociates.com)

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## **1.0 Introduction**

### **1.1 Purpose**

This Revised Master Special Assessment Methodology Report (the “Revised Report”) was developed to provide a revision to the Master Special Assessment Methodology Report (the “Original Report”) dated February 15, 2017 and to provide a revised master financing plan and a revised master special assessment methodology for the Orange Blossom Groves Community Development District (the “District”), located in unincorporated Collier County, Florida, as related to funding the costs of public infrastructure improvements (the “Capital Improvement Program”) contemplated to be provided by the District.

### **1.2 Scope of the Revised Report**

This Revised Report presents the projections for financing the District’s revised Capital Improvement Program in the First Supplemental Engineer’s Report of Barraco and Associates, Inc. dated March 28, 2022 (the “Supplemental Engineer’s Report”), as well as describes the revised method for the allocation of special benefits and the apportionment of special assessment debt resulting from the provision and funding of the Capital Improvement Program.

### **1.3 Special Benefits and General Benefits**

Public infrastructure improvements undertaken and funded by the District as part of the Capital Improvement Program create special and peculiar benefits, different in kind and degree than general benefits, for properties within its borders as well as general benefits to the public at large. However, as discussed within this Revised Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits which accrue to property within the District. The District’s Capital Improvement Program enables properties within its boundaries to be developed.

There is no doubt that the general public and property owners of property outside the District will benefit from the provision of the Capital Improvement Program. However, these benefits are only incidental since the Capital Improvement Program is designed solely to provide special benefits peculiar to property within the District. Properties outside the District are not directly served by the Capital Improvement Program and do not depend upon the Capital Improvement Program to obtain or to maintain their development entitlements. This fact alone clearly distinguishes the special



benefits which District properties receive compared to those lying outside of the District's boundaries.

The Capital Improvement Program will provide public infrastructure improvements which are all necessary in order to make the lands within the District developable and saleable. The installation of such improvements will cause the value of the developable and saleable lands within the District to increase by more than the sum of the financed cost of the individual components of the Capital Improvement Program. Even though the exact value of the benefits provided by the Capital Improvement Program is hard to estimate at this point, it is nevertheless greater than the costs associated with providing the same.

#### **1.4 Organization of the Revised Report**

*Section Two* describes the revised development program as proposed by the Current Developer, as defined below.

*Section Three* provides a summary of the revised Capital Improvement Program as determined by the District Engineer.

*Section Four* discusses the revised master financing program for the District.

*Section Five* introduces the revised master special assessment methodology for the District.

### **2.0 Development Program**

#### **2.1 Overview**

The District will serve the Orange Blossom Groves development (the "Development" or "Orange Blossom Groves"), a master planned, residential development located in unincorporated Collier County, Florida. The land within the District currently consists of approximately 90 +/- acres and is generally located south of Oil Well Road and east of Valencia Golf & Country Club.

#### **2.2 The Development Program**

Originally, the development of Orange Blossom Groves was anticipated to be conducted by RP Orange Blossom Owner, LLC or its associates (the "Original Developer"), however, in December of 2021, the land within the District was purchased by Lennar Homes,

LLC which became not only the sole landowner, but also the new developer, as the development of land within the District is now projected to be conducted by Lennar Homes, LLC or its associates (the “Current Developer”).

Based upon the information provided by the Current Developer, the most current, revised development plan envisions a total of 537 residential dwelling units, while the original development envisioned the development of a total of 235 residential dwelling units, although land use types and unit numbers may change throughout the development period. Table 1 in the *Appendix* illustrates the original and revised development plans for the District. The development of Orange Blossom Groves is currently planned to be conducted in several phases over a multi-year period.

### **3.0 The Capital Improvement Program**

#### **3.1 Overview**

The public infrastructure costs to be funded by the District are described by the District Engineer in the Supplemental Engineer's Report. Only public infrastructure that may qualify for bond financing by the District under Chapter 190, Florida Statutes and under the Internal Revenue Code of 1986, as amended, was included in these estimates.

#### **3.2 Capital Improvement Program**

The revised Capital Improvement Program needed to serve the Development is projected to consist of drainage and surface water management, water and sewer, landscape buffers and security, and irrigation.

The public infrastructure improvements included in the Capital Improvement Program will comprise an interrelated system of improvements, which means all of the improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another. At the time of this writing, the total costs of the revised Capital Improvement Program are estimated at \$10,747,200. Table 2 in the *Appendix* illustrates the specific components of the revised Capital Improvement Program and their costs.

## 4.0 Financing Program

### 4.1 Overview

As noted above, the District is embarking on a program of capital improvements which will facilitate the development of lands within the District. Generally, construction of public improvements is either funded by the Current Developer and then acquired by the District or funded directly by the District. The choice of the exact mechanism for providing public infrastructure has not yet been made at the time of this writing, and the District may either acquire the public infrastructure from the Current Developer or construct it, or even partly acquire it and partly construct it.

Even though the actual financing plan may change to include multiple series of bonds, it is likely that in order to fully fund the costs of the Capital Improvement Program as described in Section 3.2 in one financing transaction, the District would have to issue approximately \$14,485,000 in par amount of special assessment bonds (the "Bonds").

**Please note that the purpose of this Revised Report is to allocate the benefit of the Capital Improvement Program to the various land uses in the District and based on such benefit allocation to apportion the maximum debt necessary to fund the Capital Improvement Program. The discussion of the structure and size of the indebtedness is based on various estimates and is subject to change.**

### 4.2 Types of Bonds Proposed

The proposed revised master financing plan for the District provides for the issuance of the Bonds in the approximate principal amount of \$14,485,000 to finance the revised Capital Improvement Program costs estimated at \$10,747,200. The Bonds as projected under this revised master financing plan would be structured to be amortized in 30 annual installments following a 24-month capitalized interest period. Interest payments on the Bonds would be made every May 1 and November 1, and principal payments on the Bonds would be made every May 1 or November 1.

In order to finance the improvement costs, the District would need to borrow more funds and incur indebtedness in the total amount of \$14,485,000. The difference is comprised of debt service reserve, capitalized interest, and costs of issuance, including the

underwriter's discount. Preliminary sources and uses of funding for the Bonds are presented in Table 3 in the *Appendix*.

**Please note that the structure of the Bonds as presented in this Revised Report is preliminary and may change due to changes in the development program, market conditions, timing of infrastructure installation as well as for other reasons. The District maintains complete flexibility as to the structure of the Bonds and reserves the right to modify it as necessary.**

## **5.0 Assessment Methodology**

### **5.1 Overview**

The issuance of the Bonds provides the District with funds necessary to construct/acquire the infrastructure improvements which are part of the revised Capital Improvement Program outlined in *Section 3.2* and described in more detail by the District Engineer in the Supplemental Engineer's Report. These public infrastructure improvements lead to special and general benefits, with special benefits accruing to properties within the boundaries of the District and general benefits accruing to areas outside the District and being only incidental in nature. The debt incurred in financing the public infrastructure will be paid off by assessing properties that derive special and peculiar benefits from the Capital Improvement Program. All properties that receive special benefits from the Capital Improvement Program will be assessed for their fair share of the debt issued in order to finance the Capital Improvement Program.

### **5.2 Benefit Allocation**

The current, revised development plan envisions the development of a total of 537 residential dwelling units, although unit numbers and land use types may change throughout the development period.

The public infrastructure improvements included in the revised Capital Improvement Program will comprise an interrelated system of improvements, which means that all of the improvements will serve the entire District and such improvements will be interrelated such that they will reinforce each other and their combined benefit will be greater than the sum of their individual benefits. All of the land uses within the District will benefit from each public infrastructure improvement category, as the improvements provide basic infrastructure to all land within the District and benefit all land within the District as an integrated system of improvements.

As stated previously, the public infrastructure improvements included in the Capital Improvement Program have a logical connection to the special and peculiar benefits received by the land within the District, as without such improvements, the development of the properties within the District would not be possible. Based upon the connection between the improvements and the special and peculiar benefits to the land within the District, the District can assign or allocate a portion of the District's debt through the imposition of non-ad valorem assessments, to the land receiving such special and peculiar benefits. Even though these special and peculiar benefits are real and ascertainable, the precise amount of the benefit cannot yet be calculated with mathematical certainty. However, such benefit is more valuable than the cost of, or the actual non-ad valorem assessment amount levied for the improvement or debt allocated to the parcel.

Similarly to the Original Report, the benefit associated with the revised Capital Improvement Program of the District is proposed to be allocated to the different product types within the District in proportion to the density of development and intensity of use of infrastructure as measured by a standard unit called an Equivalent Residential Unit ("ERU"). Table 4 in the *Appendix* illustrates the ERU weights that are proposed to be assigned to the land uses currently contemplated to be developed within the District based on the relative density of development and the intensity of use of infrastructure, the total ERU counts for each land use category, and the share of the benefit received by each land use.

This Revised Report proposes to assign each SF 52' unit an ERU weight of 1.00 (the base weight), each TH unit an ERU weight of 0.73, and each SF 35' unit an ERU weight of 0.85. The rationale behind different ERU weights is supported by the fact that generally and on average smaller units, such as TH units or units built on narrower lots, will use and benefit from the Capital Improvement Program less than larger units, such as units built on wider lots, as for instance, generally and on average smaller units produce less storm water runoff, may produce fewer vehicular trips, and may need less water/sewer capacity than larger units. Additionally, the value of the larger units is likely to appreciate by more in terms of dollars than that of the smaller units as a result of the implementation of the Capital Improvement Program. As the exact amount of the benefit and appreciation is not possible to be calculated at this time, the use of ERU measures serves as a reasonable approximation of the relative amount of benefit received from the Capital Improvement Program.

Table 5 in the *Appendix* presents the apportionment of the assessments associated with the Bonds (the “Bond Assessments”) in accordance with the ERU benefit allocation method presented in Table 4. Table 5 also presents the annual levels of the projected annual debt service assessments per unit.

### **5.3 Assigning Bond Assessments**

As the land in the District is not yet platted for its intended final use and the precise location of the different products by lot or parcel is unknown, the Bond Assessments will initially be levied on all of the land in the District on an equal pro-rata gross acre basis and thus the total bonded debt in the amount of \$14,485,000 will be preliminarily levied on approximately 90 +/- gross acres at a rate of \$160,944.44 per acre.

When the land is platted, Bond Assessments will be allocated to each platted parcel on a first platted-first assigned basis based on the planned use for that platted parcel as reflected in Table 5 in the *Appendix*. Such allocation of Bond Assessments from unplatted gross acres to platted parcels will reduce the amount of Bond Assessments levied on unplatted gross acres within the District.

Further, to the extent that any parcel of land which has not been platted is sold to another developer or builder, the Bond Assessments will be assigned to such parcel at the time of the sale based upon the development rights associated with such parcel that are transferred from seller to buyer. The District shall provide an estoppel or similar document to the buyer evidencing the amount of Bond Assessments transferred at sale.

### **5.4 Lienability Test: Special and Peculiar Benefit to the Property**

As first discussed in *Section 1.3*, Special Benefits and General Benefits, public infrastructure improvements undertaken by the District create special and peculiar benefits to certain properties within the District. The District's improvements benefit assessable properties within the District and accrue to all such assessable properties on an ERU basis.

Public infrastructure improvements undertaken by the District can be shown to be creating special and peculiar benefits to the property within the District. The special and peculiar benefits resulting from each improvement are:

- a. added use of the property;
- b. added enjoyment of the property;

- c. decreased insurance premiums; and
- d. increased marketability and value of the property.

The public infrastructure improvements which are part of the Capital Improvement Program make the land in the District developable and saleable and when implemented jointly as parts of the Capital Improvement Program, provide special and peculiar benefits which are greater than the benefits of any single category of improvements. These special and peculiar benefits are real and ascertainable, but not yet capable of being calculated and assessed in terms of numerical value; however, such benefits are more valuable than either the cost of, or the actual assessment levied for, the improvement or debt allocated to the parcel of land.

### **5.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay**

A reasonable estimate of the proportion of special and peculiar benefits received from the public infrastructure improvements is delineated in Table 4 (expressed as ERU factors) in the *Appendix*.

The apportionment of the Bond Assessments is fair and reasonable because it was conducted on the basis of consistent application of the methodology described in *Section 5.2* across all assessable property within the District according to reasonable estimates of the special and peculiar benefits derived from the Capital Improvement Program by different land uses.

Accordingly, no acre or parcel of property within the District will be liened for the payment of the Bond Assessments more than the determined special benefit peculiar to that property.

### **5.6 True-Up Mechanism**

The assessment methodology described herein is based on conceptual information obtained from the Current Developer prior to construction. As development occurs it is possible that the number of ERUs may change. The mechanism for maintaining the methodology over the changes is referred to as true-up.

This mechanism is to be utilized to ensure that the Bond Assessments on a per ERU basis never exceed the initially allocated assessment as contemplated in the adopted assessment methodology. Bond Assessments per ERU preliminarily equal \$32,681.29 (\$14,485,000 in Bond Assessments divided by 443.22 ERUs) and may change based on the final bond sizing. If such

changes occur, the methodology is applied to the land based on the number of and type of units of particular land uses within each and every parcel as signified by the number of ERUs.

As the land in the District is platted, the Bond Assessments are assigned to platted parcels based on the figures in Table 5 in the *Appendix*. If as a result of platting and apportionment of the Bond Assessments to the platted parcels, the Bond Assessments per ERU for land that remains unplatted remain equal to \$32,681.29, then no true-up adjustment will be necessary.

If as a result of platting and apportionment of the Bond Assessments to the platted parcels the Bond Assessments per ERU for land that remains unplatted equal less than \$32,681.29 (either as a result of a larger number of units, different units or both), then the per ERU Bond Assessments for all parcels within the District will be lowered if that state persists at the conclusion of platting of all land within the District.

If, in contrast, as a result of platting and apportionment of the Bond Assessments to the platted parcels, the Bond Assessments per ERU for land that remains unplatted<sup>1</sup> equal more than \$32,681.29 (either as a result of a smaller number of units, different units or both), taking into account any future development plans for the unplatted lands – in the District’s sole discretion and to the extent such future development plans are feasible, consistent with existing entitlements and governmental requirements, and reasonably expected to be implemented, then the difference in Bond Assessments plus accrued interest will be collected from the owner of the property which platting caused the increase of assessment per ERU to occur, in accordance with the assessment resolution and/or a true-up agreement to be entered into between the District and the Current Developer, which will be binding on assignees.

The owner(s) of the property will be required to immediately remit to the Trustee for redemption a true-up payment equal to the difference between the actual Bond Assessments per ERU and \$32,681.29, multiplied by the actual number of ERUs plus accrued interest to the next succeeding interest payment date on the Bonds, unless such interest payment date occurs within 45 days of such true-up

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<sup>1</sup> For example, if the first platting includes 100 SF 35’ lots, which equates to a total allocation of \$2,777,909.39 in Bond Assessments, then the remaining land in the District would be required to absorb \$11,707,090.61 in Bond Assessments. If the remaining unplatted land instead of being able to absorb 264 TH, 50 SF 50’ and 123 SF 52’ lots would only be able to absorb 264 TH, 45 SF 50’ and 123 SF 52’ lots, which equates to a total allocation of \$11,568,195.14 in Bond Assessments, then a true-up, payable by the owner of land which did not develop an additional 5 SF 35’ lots would be due in the amount of an estimated \$138,895.47 in Bond Assessments plus applicable accrued interest to the extent described in this Section.



payment, in which case the accrued interest shall be paid to the following interest payment date (or such other time as set forth in the supplemental indenture for the applicable series of Bonds secured by the Bond Assessments).

In addition to platting of property within the District, any planned sale of an unplatted parcel to another builder or developer will cause the District to initiate a true-up test as described above to test whether the amount of the Bond Assessments per ERU for land that remains unplatted within the District remains equal to \$32,681.29. The test will be based upon the development rights as signified by the number of ERUs associated with such parcel that are transferred from seller to buyer. The District shall provide an estoppel or similar document to the buyer evidencing the amount of Bond Assessments transferred at sale.

Note that, in the event that the Capital Improvement Program is not completed, certain contributions are not made, multiple bond issuances are contemplated and not all are issued, or under certain other circumstances, the District may be required to reallocate the Bond Assessments.

**5.7 Preliminary Assessment Roll**

Based on the per gross acre assessment proposed in Section 5.2, the Bond Assessments of \$14,485,000 is proposed to be levied over the parcels listed below. Excluding any capitalized interest period, debt service assessment shall be paid in thirty (30) annual installments.

Parcel No.	Owner Name1	Address1	Address2	City State ZIP	Assessment
00210650004	KLLB AIV LLC	111 WEST 33RD ST	SUITE 1910	NEW YORK, NY 10120	\$3,144,168
00210660201	KLLB AIV LLC	111 WEST 33RD ST	SUITE 1910	NEW YORK, NY 10120	\$6,371,795
00210660308	KLLB AIV LLC	111 WEST 33RD ST	SUITE 1910	NEW YORK, NY 10120	\$4,702,609
00210660007	KLLB AIV LLC	111 WEST 33RD ST	SUITE 1910	NEW YORK, NY 10120	\$266,428
<b>Total</b>					<b>\$14,485,000</b>

**5.8 Additional Items Regarding Bond Assessments Imposition and Allocation**

This revised master assessment allocation methodology is intended to establish, without the need for a further public hearing, the necessary benefit and fair and reasonable allocation findings for a master assessment lien, which may give rise to one or more individual assessment liens relating to individual bond issuances necessary to fund all or a portion of the project(s) referenced herein.

All such liens shall be within the benefit limits established herein and using the allocation Methodology described herein, and shall be described in one or more supplemental reports.

As noted herein, the Capital Improvement Program functions as a system of improvements. Among other implications, this means that proceeds from any particular bond issuance can be used to fund improvements within any benefitted property within the District, regardless of where the Bond Assessments are levied, provided that Bond Assessments are fairly and reasonably allocated across all benefitted properties.

As set forth in any supplemental report, and for any particular bond issuance, the land developer may opt to “buy down” the Bond Assessments on particular product types and/or lands using a contribution of cash, infrastructure or other consideration, and in order for Bond Assessments to reach certain target levels. Note that any “true-up,” as described herein, may require a payment to satisfy “true-up” obligations as well as additional contributions to maintain such target assessment levels. Any amounts contributed by the developer to pay down Bond Assessment will not be eligible for “deferred costs,” if any are provided for in connection with any particular bond issuance.

No Bond Assessments are allocated herein to any public or private amenities or other common areas planned for the development. Such amenities and common areas will be owned and operated by the District and/or master homeowners’ association. If owned by a homeowners’ association, the amenities will be considered a common element for the exclusive benefit of property owners. Alternatively, if owned by the District, the amenities will be available for use by the public, subject to the District’s rules and policies. Accordingly, any benefit to the amenities and common areas flows directly to the benefit of all property in the District. As such, no Bond Assessments will be assigned to the amenities and common areas.

In the event that the Capital Improvement Program is not completed, required contributions are not made, additional benefitted lands are added to the District and/or assessment area(s), or under certain other circumstances, the District may elect to reallocate the special assessments, and the District expressly reserves the right to do so, provided however that any such reallocation shall not be construed to relieve any party of contractual or other obligations to the District.

## 6.0 Additional Stipulations

### 6.1 Overview

Wrathell, Hunt and Associates, LLC was retained by the District to prepare a methodology to fairly allocate the special assessments related to the District's Capital Improvement Program. Certain financing, development and engineering data was provided by members of District Staff and/or the Current Developer. The allocation methodology described herein was based on information provided by those professionals. Wrathell, Hunt and Associates, LLC makes no representations regarding said information transactions beyond restatement of the factual information necessary for compilation of this Revised Report. For additional information on the Bond structure and related items, please refer to the offering statement associated with this transaction.

**Wrathell, Hunt and Associates, LLC does not represent the District as a Municipal Advisor or Securities Broker nor is Wrathell, Hunt and Associates, LLC registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, Wrathell, Hunt and Associates, LLC does not provide the District with financial advisory services or offer investment advice in any form.**

## 7.0 Appendix

Table 1

# Orange Blossom Groves

## Community Development District

### Development Plan

Product Type	Original Number of Units	Revised Number of Units
TH	0	264
SF 35'	0	150
SF 52'	0	123
SF 62'	80	0
SF 72'	155	0
<b>Total</b>	<b>235</b>	<b>537</b>

Table 2

# Orange Blossom Groves

## Community Development District

### Revised Capital Improvement Program

Improvement	Cost
Drainage and Surface Water Management	\$3,637,000.00
Water	\$1,006,000.00
Sewer	\$1,327,000.00
Landscape Buffers and Security	\$1,886,000.00
Irrigation	\$319,000.00
Professional Fees/Miscellaneous	\$781,000.00
Contingency	\$1,791,200.00
<b>Total</b>	<b>\$10,747,200.00</b>

Table 3

# Orange Blossom Groves

## Community Development District

### Preliminary Sources and Uses of Funds

#### Sources

Bond Proceeds:	
Par Amount	\$14,485,000.00
<b>Total Sources</b>	<b>\$14,485,000.00</b>

#### Uses

Project Fund Deposits:	
Project Fund	\$10,747,200.00
Other Fund Deposits:	
Debt Service Reserve Fund	\$1,167,294.05
Capitalized Interest Fund	\$2,027,900.00
Delivery Date Expenses:	
Costs of Issuance	\$539,700.00
Rounding	\$2,905.95
<b>Total Uses</b>	<b>\$14,485,000.00</b>

Table 4

# Orange Blossom Groves

## Community Development District

### Benefit Allocation

Product Type	Revised Number of Units	ERU Weight	Total ERU	Percent Share of Total
TH	264	0.73	192.72	43.4818%
SF 35'	150	0.85	127.50	28.7668%
SF 52'	123	1.00	123.00	27.7515%
<b>Total</b>	<b>537</b>		<b>443.22</b>	<b>100.0000%</b>

Table 5

# Orange Blossom Groves

## Community Development District

### Bond Assessments Apportionment

Product Type	Revised Number of Units	Total Bond Assessments Apportionment	Bond Assessments Apportionment per Unit	Annual Debt Service per Unit*
TH	264	\$6,298,337.62	\$23,857.34	\$2,078.46
SF 35'	150	\$4,166,864.09	\$27,779.09	\$2,420.13
SF 52'	123	\$4,019,798.29	\$32,681.29	\$2,847.21
<b>Total</b>	<b>537</b>	<b>\$14,485,000.00</b>		

\* Included costs of collection and assumes payment in March

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**5 E**

**RESOLUTION 2022-10**

**A RESOLUTION OF THE ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING DISTRICT PROJECTS FOR CONSTRUCTION AND/OR ACQUISITION OF INFRASTRUCTURE IMPROVEMENTS; EQUALIZING, APPROVING, CONFIRMING, AND LEVYING SPECIAL ASSESSMENTS ON PROPERTY SPECIALLY BENEFITED BY SUCH PROJECTS TO PAY THE COST THEREOF; PROVIDING FOR THE PAYMENT AND THE COLLECTION OF SUCH SPECIAL ASSESSMENTS BY THE METHODS PROVIDED FOR BY CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; CONFIRMING THE DISTRICT'S INTENTION TO ISSUE SPECIAL ASSESSMENT BONDS; MAKING PROVISIONS FOR TRANSFERS OF REAL PROPERTY TO HOMEOWNERS ASSOCIATIONS, PROPERTY OWNERS ASSOCIATION AND/OR GOVERNMENTAL ENTITIES; PROVIDING FOR THE RECORDING OF AN ASSESSMENT NOTICE; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.**

**RECITALS**

**WHEREAS**, Orange Blossom Groves Community Development District (the "District") previously indicated its intention to construct or acquire certain types of infrastructure improvements and to finance such infrastructure improvements through the issuance of bonds, which bonds would be repaid by the imposition of special assessments on benefited property within the District; and

**WHEREAS**, the District Board of Supervisors (the "Board") noticed and conducted a public hearing pursuant to Chapters 170, 190 and 197, *Florida Statutes*, relating to the imposition, levy, collection, and enforcement of such assessments.

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

**SECTION 1. AUTHORITY FOR THIS RESOLUTION.** This Resolution is adopted pursuant to Chapters 170, 190 and 197, *Florida Statutes*, including without limitation, Section 170.08, *Florida Statutes*.

**SECTION 2. FINDINGS.** The Board hereby finds and determines as follows:

(a) The District is a local unit of special-purpose government organized and existing under and pursuant to Chapter 190, *Florida Statutes*, as amended.

(b) The District is authorized by Chapter 190, *Florida Statutes*, to finance, fund, plan, establish, acquire, install, equip, operate, extend, construct, or reconstruct certain drainage and surface water management system, waterline and accessories, sewer system, landscape buffers and security, irrigation improvements, , and other infrastructure projects and services necessitated by the development of, and serving lands within, the District.

(c) The District is authorized by Chapter 190, *Florida Statutes*, to levy and impose special assessments to pay all, or any part of, the cost of such infrastructure projects and services and to issue capital improvement revenue bonds payable from such special assessments as provided in Chapters 170, 190 and 197, *Florida Statutes*.

(d) It is necessary to the public health, safety and welfare and in the best interests of the District that: (i) the District provide the Project (the "Project"), the nature and location of which was initially described in Resolution 2022-06 and is shown in the *Master Engineer's Report*, dated January 16, 2017 as revised by the *First Supplemental Engineer's Report*, dated March 28, 2022 (together, the "Engineer's Report"), and which Project's plans and specifications are on file in the District's records office at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431; (ii) the cost of such Project be assessed against the lands specially benefited by such Project; and (iii) the District issue bonds to provide funds for such purposes pending the receipt of such special assessments.

(e) The provision of said Project, the levying of such Special Assessments (hereinafter defined) and the sale and issuance of such bonds serves a proper, essential, and valid public purpose and is in the best interests of the District, its landowners, and residents.

(f) In order to provide funds with which to pay all or a portion of the costs of the Project which are to be assessed against the benefitted properties, pending the collection of such Special Assessments, it is necessary for the District from time to time to sell and issue its Special Assessment Bonds, in one or more series (the "Bonds").

(g) By Resolution 2022-06, the Board determined to provide the Project and to defray the costs thereof by making Special Assessments on benefited property and expressed an intention to issue Bonds, notes, or other specific financing mechanisms to provide all or a portion of the funds needed for the Project prior to the collection of such Special Assessments. Resolution 2022-06 was adopted in compliance with the requirements of Section 170.03, *Florida Statutes*, and prior to the time it was adopted, the requirements of Section 170.04, *Florida Statutes*, had been met.

(h) As directed by Resolution 2022-06 said Resolution 2022-06 was published as required by Section 170.05, *Florida Statutes*, and a copy of the publisher's affidavit of publication is on file with the Secretary of the Board.

(i) As directed by Resolution 2022-06, a preliminary assessment roll was adopted and filed with the Board as required by Section 170.06, *Florida Statutes*.



(j) As required by Section 170.07, *Florida Statutes*, upon completion of the preliminary assessment roll, the Board adopted Resolution 2022-07 fixing the time and place of a public hearing at which owners of the property to be assessed and other persons interested therein may appear before the Board and be heard as to: (i) the propriety and advisability of making the infrastructure improvements constituting the Project, (ii) the cost thereof, (iii) the manner of payment therefore, and (iv) the amount thereof to be assessed against each specially benefited property or parcel and provided for publication of notice of such public hearing and individual mailed notice in accordance with Chapters 170, 190 and 197, *Florida Statutes*.

(k) Notice of such public hearing was given by publication and also by mail as required by Section 170.07, *Florida Statutes*. Affidavits as to such publications and mailings are on file in the office of the Secretary of the Board.

(l) On July 8, 2022, the public hearing, at the time and place specified in the resolution and notice referred to in paragraph (k) above, the Board met as an Equalization Board and heard and considered all complaints and testimony as to the matters described in paragraph (j) above. The Board has made such modifications in the preliminary assessment roll as it deems necessary, just, and right in the making of the final assessment roll.

(m) Having considered the estimated costs of the Project, estimates of financing costs and all complaints and evidence presented at such public hearing, the Board of Supervisors of the District further finds and determines:

(i) that the estimated costs of the Project are as specified in the Engineer's Report (attached as **Exhibit A** hereto and incorporated herein by this reference), which Engineer's Report is hereby adopted and approved, and that the amount of such costs is reasonable and proper; and

(ii) it is reasonable, proper, just and right to assess the cost of such Project against the properties within the District specially benefited thereby using the method determined by the Board set forth in the *Revised Master Special Assessment Methodology Report* dated May 13, 2022 (the "Assessment Report") attached hereto as **Exhibit B** and incorporated herein by this reference, which results in allocation of assessments in the manner set forth in the final assessment roll included therein (the "Special Assessments"); and

(iii) it is hereby declared that the Project will constitute a special benefit to all parcels of real property listed on said final assessment roll and that the benefit, in the case of each such parcel, will be equal to or in excess of the Special Assessments thereon when allocated as set forth in **Exhibit B**; and

(iv) it is in the best interests of the District that the Special Assessments be paid and collected as herein provided.

**SECTION 3. AUTHORIZATION OF DISTRICT PROJECT.** That certain Project for construction of infrastructure improvements initially described in Resolution 2022-06, and more specifically identified and described in **Exhibit A** attached hereto, is hereby authorized, and approved and the proper officers, employees and/or agents of the District are hereby authorized and directed to take such further action as may be necessary or desirable to cause the same to be made.

**SECTION 4. ESTIMATED COST OF IMPROVEMENTS.** The total estimated costs of the Project and the costs to be paid by Special Assessments on all specially benefited property are set forth in **Exhibits A and B**, respectively, hereto.

**SECTION 5. EQUALIZATION, APPROVAL, CONFIRMATION AND LEVY OF SPECIAL ASSESSMENTS.** The Special Assessments on parcels specially benefited by the Project, all as specified in the final assessment roll set forth in **Exhibit B**, attached hereto, are hereby equalized, approved, confirmed, and levied. Immediately following the adoption of this Resolution these Special Assessments, as reflected in **Exhibit B**, attached hereto, shall be recorded by the Secretary of the Board of the District in a special book, to be known as the "Improvement Lien Book." The Special Assessment or assessments against each respective parcel shown on such final assessment roll and interest, costs and penalties thereon, as hereafter provided, shall be and shall remain a legal, valid, and binding first lien on such parcel until paid and such lien shall be coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims. Prior to the issuance of any bonds, including refunding bonds, the District may, by subsequent resolution, adjust the acreage assigned to particular parcel identification numbers listed on the final assessment roll to reflect accurate apportionment of acreage within the District amongst individual parcel identification numbers. The District may make any other such acreage and boundary adjustments to parcels listed on the final assessment roll as may be necessary in the best interests of the District as determined by the Board by subsequent resolution. Any such adjustment in the assessment roll shall be consistent with the requirements of law. In the event the issuance of bonds, including refunding bonds, by the District would result in a decrease of the Special Assessments, then the District shall by subsequent resolution, adopted within sixty (60) days of the sale of such bonds at a publicly noticed meeting and without the need for further public hearing, evidence such a decrease and amend the final assessment roll as shown in the Improvement Lien Book to reflect such a decrease.

**SECTION 6. FINALIZATION OF SPECIAL ASSESSMENTS.** When the entire Project has both been constructed or otherwise provided to the satisfaction of the Board, the Board shall adopt a resolution accepting the same and determining the actual costs (including financing costs) thereof, as required by Sections 170.08 and 170.09, *Florida Statutes*. Pursuant to the provisions of Section 170.08, *Florida Statutes*, regarding completion of a project funded by a particular series of bonds, the District shall credit to each Special Assessment the difference, if any, between the Special Assessment as hereby made, approved, and confirmed and the actual costs incurred in completing the Project. In making such credits, no credit shall be given for bond financing costs, capitalized interest, funded reserves, or bond discounts. Such credits, if any, shall be entered in the

Improvement Lien Book. Once the final amount of Special Assessments for the entire Project has been determined, the term “Special Assessment” shall, with respect to each parcel, mean the sum of the costs of the Project.

#### **SECTION 7. PAYMENT OF SPECIAL ASSESSMENTS AND METHOD OF COLLECTION.**

(a) The Special Assessments may be paid in not more than thirty (30) substantially equal consecutive annual installments of principal and interest. The Special Assessments may be paid in full without interest at any time within thirty (30) days after the completion of the Project and the adoption by the Board of a resolution accepting the Project; provided, however, that the Board shall at any time make such adjustments by resolution, at a noticed meeting of the Board, to that payment schedule as may be necessary and in the best interests of the District to account for changes in long and short term debt as actually issued by the District. At any time subsequent to thirty (30) days after the Project has been completed and a resolution accepting the Project has been adopted by the Board, the Special Assessments may be prepaid in full including interest amounts to the next succeeding interest payment date or to the second succeeding interest payment date if such a prepayment is made within forty-five (45) calendar days before an interest payment date. The owner of property subject to Special Assessments may prepay the entire remaining balance of the Special Assessments or, one time, a portion of the remaining balance of the Special Assessment at any time if there is also paid, in addition to the prepaid principal balance of the Special Assessment, an amount equal to the interest that would otherwise be due on such prepaid amount on the next succeeding interest payment date, or, if prepaid during the forty-five (45) day period preceding such interest payment date, to the interest payment date following such next succeeding interest payment date. Prepayment of Special Assessments does not entitle the property owner to any discounts for early payment.

(b) The District may elect to use the method of collecting Special Assessments authorized by Sections 197.3632 and 197.3635, *Florida Statutes* (the “Uniform Method”). The District has heretofore taken or will use its best efforts to take as timely required, any necessary actions to comply with the provisions of said Sections 197.3632 and 197.3635, *Florida Statutes*. Such Special Assessments may be subject to all of the collection provisions of Chapter 197, *Florida Statutes*. Notwithstanding the above, in the event the Uniform Method of collecting its special or non-ad valorem assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Special Assessments may be collected as is otherwise permitted by law. The District may, in its sole discretion, collect Special Assessments by directly assessing landowner(s) and enforcing said collection in any manner authorized by law. Such special assessments shall at all times be collected in a manner consistent with applicable trust indenture.

(c) For each year the District uses the Uniform Method, the District shall enter into an agreement with the Tax Collector of Collier County who may notify each owner of a lot or parcel within the District of the amount of the special assessment, including interest thereon, in the manner provided in Section 197.3635, *Florida Statutes*.

## SECTION 8. APPLICATION OF TRUE-UP PAYMENTS.

(a) There may be required from time to time certain true-up payments as specified in the Assessment Report and in supplemental assessment methodology reports. As parcels of land or lots are platted, subject to site plan approval, or sold to homebuilders, the Special Assessments securing the Bonds shall be allocated as set forth in such reports. In furtherance thereof, at such time as parcels or land or lots are platted, subject to site plan approval, or sold to homebuilders, it shall be an express condition of the lien established by this Resolution that any and all initial plats or site plans of any portion of the lands within the District, as the District's boundaries may be amended from time to time, shall be presented to the District Manager for review, approval and calculation of the amount of debt per ERU, as described in more detail in the Assessment Report, and numbers of units which will be, after the plat, considered to be developed. No further action by the Board of Supervisors shall be required. The District's review shall be limited solely to this function and the enforcement of the lien established by this Resolution, including the collection of a true-up payment contemplated by the Assessment Report. The District Manager shall cause the Special Assessments to be reallocated to the units being platted and the remaining property in accordance with such the Assessment Report and supplemental assessment methodology reports, cause such reallocation to be recorded in the District's Improvement Lien Book, and shall perform the true-up calculations described in supplemental assessment methodology report which process is incorporated herein as if fully set forth. Any resulting true-up payment shall become due and payable as set forth in the Assessment Report, in addition to the regular assessment installment payable with respect to the remaining developable acres.

(b) The District will take all necessary steps to ensure that true-up payments are made in a timely fashion to ensure its debt service obligations are met. The District shall record all true-up payments in its Improvement Lien Book.

(c) The foregoing is based on the District's understanding with the landowner that it intends to develop the unit numbers and types shown in **Exhibit B**, on the net developable acres and is intended to provide a formula to ensure that the appropriate ratio of the Special Assessments to developable acres or ERUs is maintained if fewer units are developed. However, no action by the District prohibits more than the maximum units shown in **Exhibit B** from being developed. In no event shall the District collect Special Assessments pursuant to this Resolution in excess of the total debt service related to the Project, including all costs of financing and interest. The District recognizes that such events as regulatory requirements and market conditions may affect the timing and scope of the development in the District. If the strict application of the True-Up Methodology to any assessment reallocation pursuant to this paragraph would result in Special Assessments collected in excess of the District's total debt service obligation for the Project, the Board shall by resolution take appropriate action to equitably reallocate the Special Assessments. Further, upon the District's review of the final plat for the developable acres, any unallocated Special Assessments shall become due and payable and must be paid prior to the District's approval of that plat.

(d) The application of the monies received from true-up payments or assessments to the actual debt service obligations of the District, whether long term or short term, shall be set forth in the supplemental assessment resolution adopted for each series of Bonds actually issued. Such subsequent resolution shall be adopted at a noticed meeting of the District, and shall set forth the actual amounts financed, costs of issuance, expected costs of collection, and the total amount of the assessments pledged to that issue, which amount shall be consistent with the lien imposed by this Resolution.

**SECTION 9. PROPERTY OWNED BY HOMEOWNERS ASSOCIATIONS, PROPERTY OWNERS ASSOCIATIONS OR GOVERNMENTAL ENTITIES.** Property owned by units of local, state, and federal government shall not be subject to the Special Assessments without specific consent thereto. In addition, property owned by a property owners association or homeowners association that is exempt from special assessments under Florida law shall not be subject to the Special Assessments. If at any time, any real property on which Special Assessments are imposed by this Resolution is sold or otherwise transferred to a unit of local, state, or federal government (without consent of such governmental unit to the imposition of Special Assessments thereon), all future unpaid Special Assessments for such tax parcel shall become due and payable immediately prior to such transfer without any further action of the District.

**SECTION 10. ASSESSMENT NOTICE.** The District’s Secretary is hereby directed to record a general Notice of Assessments in the Official Records of Collier County, Florida, which may be updated from time to time in a manner consistent with changes in the boundaries of the District.

**SECTION 11. SEVERABILITY.** If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

**SECTION 12. CONFLICTS.** All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

**SECTION 13. EFFECTIVE DATE.** This Resolution shall become effective upon its adoption.

**APPROVED AND ADOPTED THIS 8<sup>th</sup> DAY OF JULY, 2022.**

**ORANGE BLOSSOM GROVES COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

**Exhibit A:** *Master Engineer's Report*, dated January 16, 2017, as revised by the *First Supplemental Engineer's Report*, dated March 28, 2022

**Exhibit B:** *Revised Master Special Assessment Methodology Report*, dated May 13, 2022

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**6**

**TEMPLATE FOR LOCAL GOVERNMENTS AND SPECIAL DISTRICTS FOR PERFORMING A STORMWATER NEEDS ANALYSIS PURSUANT TO SECTION 5 OF SECTION 403.9302, FLORIDA STATUTES**

**INTRODUCTION**

As part of the 2021 regular session, the Legislature recognized the need for a long-term planning process for stormwater and wastewater. Section 403.9302, Florida Statutes, requires a 20-year needs analysis from the local governments providing stormwater services. Because this planning document is forward-looking, it will necessarily include a large number of assumptions about future actions. These assumptions should be based on any available information coupled with best professional judgment of the individuals completing the document.

Completing this template by June 30, 2022, will fulfill the statutory requirements for the first round of 20-year needs analyses for stormwater. The template was generated by EDR in cooperation with local governments, Special Districts, the Florida Department of Environmental Protection (DEP), the Water Management Districts, the Florida Stormwater Association, private consultants, and others. Use of this tool will help ensure that information is compiled consistently for the Office of Economic & Demographic Research's (EDR) report to the Legislature.

For the purposes of this document, a stormwater management program and a stormwater management system are as defined in statute (s. 403.031(15) and (16), F.S., respectively; language provided here: <https://www.flsenate.gov/Laws/Statutes/2021/403.031>). Plainly speaking, the "program" is the institutional framework whereby stormwater management activities (MS4 NPDES permit activities, and other regulatory activities, construction, operation and maintenance, etc. ) are carried out by the public authority. The "system" comprises the physical infrastructure that is owned and/or operated by the local government or special district that specifically is intended to control, convey or store stormwater runoff for treatment and flood protection purposes.

For the purposes of this document, the following guiding principles have been adopted:

- Stormwater systems or facilities owned and operated by any of the following are excluded from reporting requirements for local governments and special districts:
  - o Private entities or citizens
  - o Federal government
  - o State government, including the Florida Department of Transportation (FDOT)
  - o Water Management Districts
  - o School districts
  - o State universities or Florida colleges
- Local government expenditures associated with routine operation and maintenance are fully funded prior to commencing new projects and initiatives.
- Local government submissions will include the activities of dependent special districts. Only independent special districts report separately. For a list of all special districts in the state and their type (*i.e.*, dependent or independent), please see the Department of Economic Opportunity's Official List of Special Districts at the following link: <http://specialdistrictreports.floridajobs.org/webreports/alphalist.aspx>.
- With respect to federal and state statutes and rulemaking, current law and current administration prevails throughout the 20-year period. In other words, the state's present legal framework (*i.e.*, the status quo) continues throughout the period.



**GENERAL INSTRUCTIONS FOR USING THE TEMPLATE**

Instructions for submitting the template are still under development. Additional information regarding submission and answers to frequently asked questions will be posted on EDR’s website, along with other useful materials, here: <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm>

The statutory language forms the titles for each part. This template asks that you group your recent and projected expenditures in prescribed categories. A detailed list of the categories is provided in part 5.0.

The same project should not appear on multiple tables in the jurisdiction’s response unless the project’s expenditures are allocated between those tables. All expenditures should be reported in \$1,000s (e.g., five hundred thousand dollars should be reported as \$500).

For any jurisdiction that is contracting with another jurisdiction where both could be reporting the same expenditure, please contact EDR for additional guidance. In situations where a reporting jurisdiction contracts with a non-reporting jurisdiction, (i.e., FDOT, the water management districts, the state or federal government), the reporting jurisdiction should include the expenditures.

When reporting cost information, please only include the expenditures that have flowed, are flowing, or will likely flow through your jurisdiction’s budget. While necessary to comply with the statute, the concept of “future expenditures” should be viewed as an expression of identified needs.

**These projections are necessarily speculative and do not represent a firm commitment to future budget actions by the jurisdiction.**

This Excel workbook contains three worksheets for data entry. (Along the bottom of the screen, the three tabs are highlighted green.) Empty cells with visible borders are unlocked for data entry. In the first tab, titled "Background through Part 4," the information requested is either text, a dropdown list (e.g., Yes or No), or a checkbox. The next tab, "Part 5 through Part 8," contains tables for expenditure or revenue data as well as some follow-up questions that may have checkboxes, lists, or space for text.

In Part 5 and Part 6, the expenditure tables have space for up to 5 projects. More projects can be listed in the "Additional Projects" tab. This tab contains a table with space for up to 200 additional projects. In order for these additional projects and expenditures to be correctly classified and included in the final totals, each project must be assigned a Project Type and Funding Source Type the from the dropdown lists in columns B and C.

**Links to Template Parts:**

[Background Information](#)

[Part 1](#)

[Part 2](#)

[Part 3](#)

[Part 4](#)

[Part 5](#)

[Part 6](#)

[Part 7](#)

[Part 8](#)

[Additional Projects - This table contains additional rows for projects that do not fit into the main tables in Parts 5 and 6](#)

## Background Information

Please provide your contact and location information, then proceed to the template on the next sheet.

Name of Local Government:	Orange Blossom Groves CDD
Name of stormwater utility, if applicable:	N/A
Contact Person	
Name:	Chuck Adams
Position/Title:	District Manager
Email Address:	adamsc@whhassociates.com
Phone Number:	239-498-9020

Indicate the Water Management District(s) in which your service area is located.

- Northwest Florida Water Management District (NFWWMD)
- Suwannee River Water Management District (SRWMD)
- St. Johns River Water Management District (SJRWMD)
- Southwest Florida Water Management District (SWFWMD)
- South Florida Water Management District (SFWMD)

Indicate the type of local government:

- Municipality
- County
- Independent Special District

**Part 1.0 Detailed description of the stormwater management program (Section 403.9302(3)(a), F.S.)**

The stormwater management program, as defined in the Introduction, includes those activities associated with the management, operation and maintenance, and control of stormwater and stormwater management systems, including activities required by state and federal law. The detailed program description is divided into multiple subparts consisting of narrative and data fields.

**Part 1.1 Narrative Description:**

Please provide a brief description of the current institutional strategy for managing stormwater in your jurisdiction. Please include any mission statement, divisions or departments dedicated solely or partly to managing stormwater, dedicated funding sources, and other information that best describes your approach to stormwater:

The Orange Blossom Groves CDD is responsible for the operation and maintenance of the stormwater management system and primary drainage infrastructure pursuant to the permits approved by the SFWMD and local municipalities. This infrastructure generally conveys stormwater runoff from the developed areas and roadways to the wet detention ponds for water quality treatment and attenuation then discharging through the control structure at the outfall.

On a scale of 1 to 5, with 5 being the highest, please indicate the importance of each of the following goals for your program:

0	1	2	3	4	5	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Drainage & flood abatement (such as flooding events associated with rainfall and hurricanes)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Water quality improvement (TMDL Process/BMAPs/other)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Reduce vulnerability to adverse impacts from flooding related to increases in frequency and duration of rainfall events, storm surge and sea level rise
						Other:
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**Part 1.2 Current Stormwater Program Activities:**

Please provide answers to the following questions regarding your stormwater management program.

- Does your jurisdiction have an NPDES Municipal Separate Storm Sewer System (MS4) Permit?

If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program:
- Does your jurisdiction have a dedicated stormwater utility?

If no, do you have another funding mechanism?

If yes, please describe your funding mechanism.

Stormwater management operation and maintenance is funded through non-ad valorem assessments through property taxes on parcels within the district.
- Does your jurisdiction have a Stormwater Master Plan or Plans?

If Yes:

How many years does the plan(s) cover?

Are there any unique features or limitations that are necessary to understand what the plan does or does not address?

Please provide a link to the most recently adopted version of the document (if it is published online):
- Does your jurisdiction have an asset management (AM) system for stormwater infrastructure?

If Yes, does it include 100% of your facilities?

If your AM includes less than 100% of your facilities, approximately what percent of your facilities are included?

- Does your stormwater management program implement the following (answer Yes/No):

A construction sediment and erosion control program for new construction (plans review and/or inspection)?	No
An illicit discharge inspection and elimination program?	No
A public education program?	Yes
A program to involve the public regarding stormwater issues?	Yes
A “housekeeping” program for managing stormwater associated with vehicle maintenance yards, chemical storage, fertilizer management, etc. ?	No
A stormwater ordinance compliance program ( <i>i.e.</i> , for low phosphorus fertilizer)?	No
Water quality or stream gage monitoring?	No
A geospatial data or other mapping system to locate stormwater infrastructure (GIS, etc. )?	No
A system for managing stormwater complaints?	Yes
Other specific activities?	

Notes or Comments on any of the above:

The CDD SWM program generally relies upon Collier County for these programs. The CDD welcomes the public to board meetings to discuss any stormwater concerns within the CDD and works with the association to distribute information pertaining to stormwater management.

**Part 1.3 Current Stormwater Program Operation and Maintenance Activities**

Please provide answers to the following questions regarding the operation and maintenance activities undertaken by your stormwater management program.

- Does your jurisdiction typically assume maintenance responsibility for stormwater systems associated with new private development (*i.e.*, systems that are dedicated to public ownership and/or operation upon completion)? Yes

Notes or Comments on the above:

The development within Orange Blossom Groves CDD is not yet complete, stormwater management operation and maintenance responsibilities have not yet been assumed by the CDD or association.

- Does your stormwater operation and maintenance program implement any of the following (answer Yes/No):

Routine mowing of turf associated with stormwater ponds, swales, canal/lake banks, etc. ?	Yes
Debris and trash removal from pond skimmers, inlet grates, ditches, etc. ?	Yes
Invasive plant management associated with stormwater infrastructure?	Yes
Ditch cleaning?	Yes
Sediment removal from the stormwater system (vector trucks, other)?	Yes
Muck removal (dredging legacy pollutants from water bodies, canal, etc. )?	No
Street sweeping?	No
Pump and mechanical maintenance for trash pumps, flood pumps, alum injection, etc. ?	No
Non-structural programs like public outreach and education?	Yes
Other specific routine activities?	

**Part 2. Detailed description of the stormwater management system and its facilities and projects (continued Section 403.9302(3)(a), F.S.)**

A stormwater management system, as defined in the Introduction, includes the entire set of site design features and structural infrastructure for collection, conveyance, storage, infiltration, treatment, and disposal of stormwater. It may include drainage improvements and measures to prevent streambank channel erosion and habitat degradation. This section asks for a summary description of your stormwater management system. It is not necessary to provide geospatial asset data or a detailed inventory. For some, it may be possible to gather the required data from your Asset Management (AM) system. For others, data may be gathered from sources such as an MS4 permit application, aerial photos, past or ongoing budget investments, water quality projects, or any other system of data storage/management that is employed by the jurisdiction.

Please provide answers to the following questions regarding your stormwater system inventory. Enter zero (0) if your system does not include the component.

	Number	Unit of Measurement
Estimated feet or miles of buried culvert:	13,869.00	Feet
Estimated feet or miles of open ditches/conveyances (lined and unlined) that are maintained by the stormwater program:	0.00	
Estimated number of storage or treatment basins ( <i>i.e.</i> , wet or dry ponds):	8	
Estimated number of gross pollutant separators including engineered sediment traps such as baffle boxes, hydrodynamic separators, <i>etc.</i> :	0	
Number of chemical treatment systems ( <i>e.g.</i> , alum or polymer injection):	0	
Number of stormwater pump stations:	0	
Number of dynamic water level control structures ( <i>e.g.</i> , operable gates and weirs that control canal water levels):	0	
Number of stormwater treatment wetland systems:	0	
Other:		
Inlets, catch basins, junction boxes, end treatments:	180.00	
Weirs or other control structures:	1.00	

Notes or Comments on any of the above:

Which of the following green infrastructure best management practices do you use to manage water flow and/or improve water quality (answer Yes/No):

Best Management Practice	Current	Planned
Tree boxes	No	No
Rain gardens	No	No
Green roofs	No	No
Pervious pavement/pavers	No	No
Littoral zone plantings	No	Yes
Living shorelines	No	Yes
Other Best Management Practices:		

Please indicate which resources or documents you used when answering these questions (check all that apply).

- Asset management system
  - GIS program
  - MS4 permit application
  - Aerial photos
  - Past or ongoing budget investments
  - Water quality projects
- Other(s):
- AutoCAD compilations of best available information from approved construction plans and other available documents and public records.



**Part 3. The number of current and projected residents served calculated in 5-year increments (Section 403.9302(3)(b), F.S.)**

Counties and municipalities: Instead of requiring separate population projections, EDR will calculate the appropriate population estimates for each municipality or the unincorporated area of the county. If your service area is less than or more than your local government’s population, please describe in the first text box provided below for part 4.0.

Independent Special Districts:

If an independent special district’s boundaries are completely aligned with a county or a municipality, identify that jurisdiction here:

Upload GIS Shapefile of District

Any independent special district whose boundaries do not coincide with a county or municipality must submit a GIS shapefile with the current and projected service area. EDR will calculate the appropriate population estimates based on that map. Submission of this shapefile also serves to complete Part 4.0 of this template.

**Part 4.0 The current and projected service area for the stormwater management program or stormwater management system (Section 403.9302(3)(c), F.S.)**

Rather than providing detailed legal descriptions or maps, this part of the template is exception-based. In this regard, if the stormwater service area is less than or extends beyond the geographic limits of your jurisdiction, please explain.

Not applicable.

Similarly, if your service area is expected to change within the 20-year horizon, please describe the changes (e.g., the expiration of an interlocal agreement, introduction of an independent special district, etc. ).

Not applicable.

[Proceed to Part 5](#)

**Part 5.0 The current and projected cost of providing services calculated in 5-year increments (Section 403.9302(3)(d), F.S.)**

Given the volume of services, jurisdictions should use the template’s service groupings rather than reporting the current and projected cost of each individual service. Therefore, for the purposes of this document, “services” means:

1. Routine operation and maintenance (inclusive of the items listed in Part 1.3 of this document, ongoing administration, and non-structural programs)
2. Expansion (that is, improvement) of a stormwater management system.

Expansion means new work, new projects, retrofitting, and significant upgrades. Within the template, there are four categories of expansion projects.

1. Flood protection, addressed in parts 5.2 and 5.3... this includes capital projects intended for flood protection/flood abatement
2. Water quality, addressed in part 5.2 and 5.3... this includes stormwater projects related to water quality improvement, such as BMAPs; projects to benefit natural systems through restoration or enhancement; and stormwater initiatives that are part of aquifer recharge projects
3. Resiliency, addressed in part 5.4... this includes all major stormwater initiatives that are developed specifically to address the effects of climate change, such as sea level rise and increased flood events
4. End of useful life replacement projects, addressed in part 6.0... this includes major expenses associated with the replacement of aging infrastructure

While numbers 3 and 4 have components that would otherwise fit into the first two categories, they are separately treated given their overall importance to the Legislature and other policymakers.

Expansion projects are further characterized as currently having either a committed funding source or no identified funding source. Examples of a committed funding source include the capacity to absorb the project’s capital cost within current budget levels or forecasted revenue growth; financing that is underway or anticipated (bond or loan); known state or federal funding (appropriation or grant); special assessment; or dedicated cash reserves for future expenditure.

All answers should be based on local fiscal years (LFY, beginning October 1 and running through September 30). Please use nominal dollars for each year, but include any expected cost increases for inflation or population growth. Please check the EDR website for optional growth rate schedules that may be helpful.

**If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.**

**Part 5.1 Routine Operation and Maintenance**

Please complete the table below, indicating the cost of operation and maintenance activities for the current year and subsequent five-year increments throughout the 20-year horizon. Your response to this part should exclude future initiatives associated with resiliency or major expenses associated with the replacement of aging infrastructure; these activities are addressed in subparts 5.4 and 6.0. However, do include non-structural programs like public outreach and education in this category.

If specific cost data is not yet available for the current year, the most recent (2020-21) O&M value can be input into the optional growth rate schedules (available on EDR’s website as an Excel workbook). The most recent O&M value can be grown using the provided options for inflation, population growth, or some other metric of your choosing. If the growth in your projected total O&M costs is more than 15% over any five-year increment, please provide a brief explanation of the major drivers.

Routine Operation and Maintenance	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Operation and Maintenance Costs	0	41	48	55	64
Brief description of growth greater than 15% over any 5-year period:					



**Part 5.2 Future Expansion (Committed Funding Source)**

Please list expansion projects and their associated costs for the current year and subsequent five-year increments throughout the 20-year planning horizon. In this section, include stormwater system expansion projects or portions of projects with a committed funding source. If you include a portion of a project that is not fully funded, the project's remaining cost must be included in part 5.3, Expansion Projects with No Identified Funding Source.

Though many, if not most, stormwater projects benefit both flood protection and water quality, please use your best judgment to either allocate costs or simply select the primary purpose from the two categories below.

**5.2.1 Flood Protection (Committed Funding Source):** Provide a list of all scheduled new work, retrofitting and upgrades related to flood protection/flood abatement. Include infrastructure such as storage basins, piping and other conveyances, land purchases for stormwater projects, *etc.* Also include major hardware purchases such as vactor/jet trucks.

**5.2.2 Water Quality Projects (Committed Funding Source):** Please provide a list of scheduled water quality projects in your jurisdiction, such as treatment basins, alum injection systems, green infrastructure, water quality retrofits, *etc.*, that have a direct stormwater component. The projected expenditures should reflect only those costs.

- If you are party to an adopted BMAP, please include the capital projects associated with stormwater in this table. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred. For reference, DEP publishes a complete list of adopted BMAP projects as an appendix in their Annual STAR Report.

**Expansion Projects with a Committed Funding Source**

**5.2.1 Flood Protection**

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

**5.2.2 Water Quality**

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

**Part 5.3 Future Expansion with No Identified Funding Source**

Please provide a list of known expansion projects or anticipated need(s) without formal funding commitments(s), formal pledges, or obligations. If you included a portion of a project that was partially covered by a committed source in part 5.2 above, list the projects and their remaining costs below.

**5.3.1 Future Flood Protection with No Identified Funding Source:** Please provide a list of future flood protection/flood abatement projects, associated land purchases, or major hardware purchases that are needed in your jurisdiction over the next 20 years. Future needs may be based on Master Plans, Comprehensive Plan Elements, Water Control Plans, areas of frequent flooding, hydrologic and hydraulic modeling, public safety, increased frequency of maintenance, desired level of service, flooding complaints, etc.

**5.3.2 Future Water Quality Projects with no Identified Funding Source:** Please provide a list of future stormwater projects needed in your jurisdiction over the next 20 years that are primarily related to water quality issues. Future needs may be based on proximity to impaired waters or waters with total maximum daily loads (TMDLs), BMAPs, state adopted Restoration Plans, Alternative Restoration Plans, or other local water quality needs.

- If you are party to an adopted BMAP, please list capital projects associated with stormwater. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred.
- List other future water quality projects, including those in support of local water quality goals as well as those identified in proposed (but not yet adopted) BMAPs.

**Expansion Projects with No Identified Funding Source**

**5.3.1 Flood Protection**

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

**5.3.2 Water Quality**

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Please indicate which resources or documents you used to complete table 5.3 (check all that apply).

- Stormwater Master Plan
- Basin Studies or Engineering Reports
- Adopted BMAP
- Adopted Total Maximum Daily Load
- Regional or Basin-specific Water Quality Improvement Plan or Restoration Plan
- Other(s): 

Specify:	

**Part 5.4 Stormwater projects that are part of resiliency initiatives related to climate change**

Please list any stormwater infrastructure relocation or modification projects and new capital investments specifically needed due to sea level rise, increased flood events, or other adverse effects of climate change. When aggregating, include O&M costs for these future resiliency projects and investments in this table (not in part 5.1). If your jurisdiction participates in a Local Mitigation Strategy (LMS), also include the expenditures associated with your stormwater management system in this category (for example, costs identified on an LMS project list).

**Resiliency Projects with a Committed Funding Source**

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

**Resiliency Projects with No Identified Funding Source**

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

- Has a vulnerability assessment been completed for your jurisdiction’s storm water system?
- If no, how many facilities have been assessed?
- Does your jurisdiction have a long-range resiliency plan of 20 years or more?
- If yes, please provide a link if available:
- If no, is a planning effort currently underway?

**Part 6.0 The estimated remaining useful life of each facility or its major components (Section 403.9302(3)(e), F.S.)**

Rather than reporting the exact number of useful years remaining for individual components, this section is constructed to focus on infrastructure components that are targeted for replacement and will be major expenses within the 20-year time horizon. Major replacements include culverts and pipe networks, control structures, pump stations, physical/biological filter media, etc. Further, the costs of retrofitting when used in lieu of replacement (such as slip lining) should be included in this part. Finally, for the purposes of this document, it is assumed that open storage and conveyance systems are maintained (as opposed to replaced) and have an unlimited service life.

In order to distinguish between routine maintenance projects and the replacement projects to be included in this part, only major expenses are included here. A major expense is defined as any single replacement project greater than 5% of the jurisdiction's total O&M expenditures over the most recent five-year period (such as a project in late 2021 costing more than 5% of the O&M expenditures for fiscal years 2016-2017 to 2020-2021).

**If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.**

**End of Useful Life Replacement Projects with a Committed Funding Source**

Project Name	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

**End of Useful Life Replacement Projects with No Identified Funding Source**

Project Name	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

**Part 7.0 The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components. (Section 403.9302(3)(f), F.S.)**

This part of the template also addresses a portion of s. 403.9302(3)(g), F.S., by including historical expenditures. Many local governments refer to these as “actual” expenditures.

Consistent with expenditure projections, the jurisdiction’s actual expenditures are categorized into routine O&M, expansion, resiliency projects, and replacement of aging infrastructure. Additionally, the table includes space for reserve accounts. EDR’s interpretation of subparagraph 403.9302(3)(f), F.S., is that “capital account” refers to any reserve account developed specifically to cover future expenditures.

Note that for this table:

- Expenditures for local fiscal year 2020-21 can be estimated based on the most current information if final data is not yet available.
- Current Year Revenues include tax and fee collections budgeted for that fiscal year as well as unexpended balances from the prior year (balance forward or carry-over) unless they are earmarked for the rainy day or a dedicated reserve as explained in the following bullets.
- Bond proceeds should reflect only the amount expended in the given year.
- A reserve is a dedicated account to accumulate funds for a specific future expenditure.
- An all-purpose rainy day fund is a type of working capital fund typically used to address costs associated with emergencies or unplanned events.

The sum of the values reported in the "Funding Sources for Actual Expenditures" columns should equal the total "Actual Expenditures" amount. The cells in the "Funding Sources for Actual Expenditures" section will be highlighted red if their sum does not equal the "Actual Expenditures" total.

If you do not have a formal reserve dedicated to your stormwater system, please enter zero for the final two reserve columns.



**Routine O&M**

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17	0	0					
2017-18	0	0					
2018-19	0	0					
2019-20	0	0					
2020-21	0	0					

**Expansion**

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

**Resiliency**

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

**Replacement of Aging Infrastructure**

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

**Part 8.0 The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap (Section 403.9302(3)(g), F.S.)**

In this template, the historical data deemed necessary to comply with s. 403.9302(3)(g), F.S., was included in part 7.0. This part is forward looking and includes a funding gap calculation. The first two tables will be auto-filled from the data you reported in prior tables. To do this, EDR will rely on this template's working definition of projects with committed funding sources, *i.e.*, EDR assumes that all committed projects have committed revenues. Those projects with no identified funding source are considered to be unfunded. EDR has automated the calculation of projected funding gaps based on these assumptions.

<b>Committed Funding Source</b>	<b>2022-23 to 2026-27</b>	<b>2027-28 to 2031-32</b>	<b>2032-33 to 2036-37</b>	<b>2037-38 to 2041-42</b>
Maintenance	41	48	55	64
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
<b>Total Committed Revenues (=Total Committed Projects)</b>	<b>41</b>	<b>48</b>	<b>55</b>	<b>64</b>

<b>No Identified Funding Source</b>	<b>2022-23 to 2026-27</b>	<b>2027-28 to 2031-32</b>	<b>2032-33 to 2036-37</b>	<b>2037-38 to 2041-42</b>
Maintenance	0	0	0	0
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
<b>Projected Funding Gap (=Total Non-Committed Needs)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

For any specific strategies that will close or lessen a projected funding gap, please list them in the table below. For each strategy, also include the expected new revenue within the five-year increments.

<b>Strategies for New Funding Sources</b>	<b>2022-23 to 2026-27</b>	<b>2027-28 to 2031-32</b>	<b>2032-33 to 2036-37</b>	<b>2037-38 to 2041-42</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Remaining Unfunded Needs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>











Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures				
Project Type	Funding Source Type		LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Expansion Projects, Flood Protection	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	Committed Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Flood Protection	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0

<b>Total of Projects without Project Type and/or Funding Source Type</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**7**

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
MAY 31, 2022**

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
MAY 31, 2022**

	General Fund	Total Governmental Funds
<b>ASSETS</b>		
Cash	\$ 29,092	\$ 29,092
Due from Developer	13,934	13,934
Total assets	\$ 43,026	\$ 43,026
<b>LIABILITIES</b>		
Liabilities:		
Accounts payable	\$ 31,705	\$ 31,705
Developer advance	11,250	11,250
Total liabilities	42,955	42,955
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred receipts	13,934	13,934
Total deferred inflows of resources	13,934	13,934
<b>FUND BALANCES</b>		
Unassigned	(13,863)	(13,863)
Total fund balances	(13,863)	(13,863)
Total liabilities, deferred inflows of resources and fund balances	\$ 43,026	\$ 43,026

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE PERIOD ENDED MAY 31, 2022**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
<b>REVENUES</b>				
Developer contribution	\$ 23,573	\$ 41,543	96,659	43%
Total revenues	<u>23,573</u>	<u>41,543</u>	<u>96,659</u>	43%
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative</b>				
Supervisors	-	800	6,000	13%
Management/accounting/recording	4,000	32,000	48,000	67%
Legal	324	991	15,000	7%
Engineering	-	7,991	3,500	228%
Audit	-	5,700	5,700	100%
Arbitrage rebate calculation**	-	-	750	0%
Dissemination agent*	-	-	1,000	0%
Trustee*	-	-	6,500	0%
Telephone	17	133	200	67%
Postage	27	35	500	7%
Printing & reproduction	42	333	500	67%
Legal advertising	-	879	1,500	59%
Annual special district fee	-	175	175	100%
Insurance	-	5,570	5,919	94%
Contingencies/bank charges	-	164	500	33%
ADA website compliance	-	-	210	0%
Website maintenance	-	705	705	100%
Total professional & administrative	<u>4,410</u>	<u>55,476</u>	<u>96,659</u>	57%
Excess/(deficiency) of revenues over/(under) expenditures	19,163	(13,933)	-	
Fund balances - beginning	<u>(33,026)</u>	<u>70</u>	-	
Fund balances - ending	<u>\$ (13,863)</u>	<u>\$ (13,863)</u>	<u>\$ -</u>	

\*These items will be realized when bonds are issued

\*\*These items will be realized the year after the issuance of bonds.

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**8**

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

The Board of Supervisors of the Orange Blossom Groves Community Development District held a Regular Meeting on June 10, 2022 at 12:00 p.m., at the Hampton Inn – Naples I-75, 2630 Northbrook Plaza Drive, Naples, Florida 34119.

**Present were:**

Russell Smith	Chair
Barry Ernst	Vice Chair
Scott Edwards	Assistant Secretary
Tommy Dean	Assistant Secretary

**Also present were:**

Chuck Adams	District Manager
Wes Haber (via telephone)	District Counsel
Carl Barraco	District Engineer

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Adams called the meeting to order at 12:03 p.m. Supervisors Smith, Ernst, Edwards and Dean were present, in person. Supervisor Martinho was not present.

**SECOND ORDER OF BUSINESS**

**Public Comments**

There were no public comments.

**THIRD ORDER OF BUSINESS**

**Consideration of Resolution 2022-08, Approving Proposed Budgets for Fiscal Year 2022/2023 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; and Providing an Effective Date**

40 Mr. Adams presented Resolution 2022-08. He reviewed the proposed Fiscal Year 2023  
41 budget, highlighting any line item increases, decreases and adjustments, compared to the Fiscal  
42 Year 2022 budget, and explained the reasons for any changes.

43

44 **On MOTION by Mr. Smith and seconded by Mr. Ernst, with all in favor,**  
45 **Resolution 2022-08, Approving Proposed Budgets for Fiscal Year 2022/2023**  
46 **and Setting a Public Hearing Thereon Pursuant to Florida Law for August 12,**  
47 **2022 at 12:00 p.m., at the Hampton Inn – Naples I-75, 2630 Northbrook Plaza**  
48 **Drive, Naples, Florida 34119; Addressing Transmittal, Posting and Publication**  
49 **Requirements; and Providing an Effective Date, was adopted.**

50

51

52 **FOURTH ORDER OF BUSINESS**

**Update: Stormwater Management Needs  
Analysis Report**

53

54

55 Mr. Barraco stated that he is completing the first Stormwater Management Needs  
56 Analysis Report, which must be submitted by the end of June. Staff is on track to meet the  
57 deadline.

58

59 **FIFTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial  
Statements as of April 30, 2022**

60

61

62 Mr. Adams presented the Unaudited Financial Statements as of April 30, 2022.

63 The financials were accepted.

64

65 **SIXTH ORDER OF BUSINESS**

**Approval of May 13, 2022 Regular Meeting  
Minutes**

66

67

68 Mr. Adams presented the May 13, 2022 Regular Meeting Minutes. The following  
69 change was made:

70 Line 11: Delete “Russell Smith (via telephone)” and “Chair”

71

72 **On MOTION by Mr. Smith and seconded by Mr. Edwards, with all in favor, the**  
73 **May 13, 2022 Regular Meeting Minutes, as amended, were approved.**

74

75

## 76 SEVENTH ORDER OF BUSINESS Staff Reports

77

78 A. District Counsel: *Kutak Rock LLP*

79 Mr. Haber asked if there is any intent by the Board to levy another assessment or if the  
80 proposed Fiscal Year 2023 budget that was just approved will be Developer-funded. It matters  
81 because, if not, Mailed Notices must be sent. Mr. Smith stated that it will be a Developer-  
82 funded budget for Fiscal Year 2023 and go on-roll in the future.

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

84 Mr. Barraco stated he received an email from Collier County. The County is proceeding  
85 with the Regional Park and will need information about the Environmental Resources Permit  
86 (ERP), since the CDD shares common portions of the stormwater management system.

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

- 88 • NEXT MEETING DATE: July 8, 2022 at 12:00 P.M.

- 89 ○ QUORUM CHECK

90 All Supervisors confirmed their attendance at the July 8, 2022 meeting.

91

## 92 EIGHTH ORDER OF BUSINESS Board Members' Comments/Requests

93

94 There were no Board Members' comments or requests.

95

## 96 NINTH ORDER OF BUSINESS Audience Comments

97

98 There were no audience comments.

99

## 100 TENTH ORDER OF BUSINESS Adjournment

101

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

103

104 On MOTION by Mr. Ernst and seconded by Mr. Dean, with all in favor, the  
105 meeting adjourned at 12:11 p.m.



106

107

108

109

110

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

\_\_\_\_\_ Chair/Vice Chair

**ORANGE BLOSSOM GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

**9C**

**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT**

**BOARD OF SUPERVISORS FISCAL YEAR 2021/2022 MEETING SCHEDULE**

**LOCATION**

*Hampton Inn - Naples I-75, 2630 Northbrook Plaza Dr., Naples, Florida 34119*

<b>DATE</b>	<b>POTENTIAL DISCUSSION/FOCUS</b>	<b>TIME</b>
January 4, 2022	Special Meeting	12:00 PM
February 11, 2022 <b>CANCELED</b>	Regular Meeting	12:00 PM
March 11, 2022 <b>CANCELED</b>	Regular Meeting	12:00 PM
April 8, 2022 <b>CANCELED</b>	Regular Meeting	12:00 PM
May 13, 2022	Regular Meeting	12:00 PM
June 10, 2022	Regular Meeting	12:00 PM
July 8, 2022	Regular Meeting	12:00 PM
August 12, 2022	Regular Meeting	12:00 PM
September 9, 2022	Public Hearing & Regular Meeting	12:00 PM