

ORANGE BLOSSOM GROVES

**COMMUNITY DEVELOPMENT
DISTRICT**

August 8, 2025

BOARD OF SUPERVISORS

**PUBLIC HEARING AND
REGULAR MEETING
AGENDA**

**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA
LETTER**

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

August 1, 2025

ATTENDEES:

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

Board of Supervisors
Orange Blossom Groves Community Development District

Dear Board Members:

The Board of Supervisors of the Orange Blossom Groves Community Development District will hold a Public Hearing and Regular Meeting on August 8, 2025, 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. Administration of Oath of Office to Elected Supervisor, Johnathon Bush [Seat 1] *(the following will be provided in a separate package)*
 - A. Required Ethics Training and Disclosure Filing
 - Sample Form 1 2023/Instructions
 - B. Membership, Obligations and Responsibilities
 - C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers
4. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2024, Prepared by Grau & Associates
 - A. Consideration of Resolution 2025-06, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2024
5. Public Hearing on Adoption of Fiscal Year 2025/2026 Budget
 - A. Affidavit of Publication
 - B. Consideration of Resolution 2025-07, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025, and Ending

September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date

6. Consideration of Resolution 2024-09, Providing for Funding for the FY 2025 Adopted Budget(s); Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
7. Consideration of Goals and Objectives Reporting FY2026 [HB7013 - Special Districts Performance Measures and Standards Reporting]
 - Authorization of Chair to Approve Findings Related to 2025 Goals and Objectives Reporting
8. Acceptance of Unaudited Financial Statements as of June 30, 2025
9. Approval of May 9, 2025 Regular Meeting Minutes
10. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer: *Barraco and Associates, Inc.*
 - C. District Manager: *Wrathell, Hunt & Associates, LLC*
 - 183 Registered Voters in District as of April 15, 2025
 - NEXT MEETING DATE: September 12, 2025 at 12:00 PM
 - QUORUM CHECK

SEAT 1	JOHNATHON BUSH	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	SCOTT EDWARDS	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	MATHEW SHOREY	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	BARRY ERNST	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	ANTHONY RINELLA	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

11. Board Members' Comments/Requests
12. Audience Comments
13. Adjournment

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

Sincerely,

A handwritten signature in black ink, appearing to read "C. Adams".

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**

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**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
OATH OF OFFICE**

I, _____, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA

COUNTY OF _____

The foregoing oath was administered before me by means of ☐ physical presence or ☐ online notarization on this ____ day of _____, 20__, by _____, who is personally known to me or has produced _____ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Orange Blossom Groves Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

Notary Public, State of Florida

Print Name: _____

Commission No.: _____ Expires: _____

MAILING ADDRESS: ☐ Home ☐ Office County of Residence _____

Street Phone Fax

City, State, Zip Email Address

ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT

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**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
FINANCIAL REPORT
FOR FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

**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 Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Orange Blossom Groves Community Development District, Collier County, Florida (the "District") as of and for year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

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 is the responsibility of management and, 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 Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2025, 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 23, 2025

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, 2024. 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 \$88,985.
- The change in the District's total net position in comparison with the prior fiscal year was \$317,860, 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, 2024, the District's governmental funds reported combined ending fund balances of \$664,164, a decrease of (\$6,821,633) in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, and the remainder is unassigned fund balance in the general fund.

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 special assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management), and maintenance functions.

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 three 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, debt service fund and capital projects fund, all of which are considered major funds.

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

Notes to 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,		
	2024	2023
Current and other assets	\$ 686,734	\$ 7,521,028
Capital assets, net of depreciation	7,025,684	1,115
Total assets	7,712,418	7,522,143
Current liabilities	136,989	151,076
Long-term liabilities	7,486,444	7,599,942
Total liabilities	7,623,433	7,751,018
Net position		
Net investment in capital assets	(290,646)	(569,105)
Restricted	369,920	340,100
Unrestricted	9,711	130
Total net position	\$ 88,985	\$ (228,875)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining 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. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

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,

	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 639,623	\$ -
Operating grants and contributions	26,974	283,902
Capital grants and contributions	152,321	161,717
Total revenues	818,918	445,619
Expenses:		
General government	91,999	72,160
Maintenance and operations	11,802	-
Interest	397,257	234,999
Cost of issuance	-	361,860
Total expenses	501,058	669,019
Change in net position	317,860	(223,400)
Net position - beginning	(228,875)	(5,475)
Net position - ending	\$ 88,985	\$ (228,875)

As noted above and in the statement of activities, the cost of all governmental activities during year ended September 30, 2024 was \$501,058. The majority of the costs of the District's activities were paid by program revenues. Program revenues are comprised of assessments and investment earnings. In total, expenses decreased from the prior year mainly as a result of bond issuance costs incurred in the prior year.

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, 2024.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$7,025,684 invested in capital assets for its governmental activities. No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2024, the District had \$7,530,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

It is anticipated that the general operations of the District will increase as the District is built out.

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, 2024**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 29,931
Assessments receivable	7,261
Restricted assets:	
Investments	649,542
Capital assets:	
Nondepreciable	<u>7,025,684</u>
Total assets	<u>7,712,418</u>
 LIABILITIES	
Accounts payable	3,977
Unearned revenue	6,228
Due to Developer	12,365
Accrued interest payable	114,419
Non-current liabilities:	
Due within one year	120,000
Due in more than one year	<u>7,366,444</u>
Total liabilities	<u>7,623,433</u>
 NET POSITION	
Net investment in capital assets	(290,646)
Restricted for debt service	369,920
Unrestricted	<u>9,711</u>
Total net position	<u>\$ 88,985</u>

See notes to the financial statements

**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR YEAR ENDED SEPTEMBER 30, 2024**

<u>Functions/Programs</u>	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 91,999	\$ 91,999	\$ -	\$ -	\$ -
Maintenance and operations	11,802	16,801	-	152,321	157,320
Interest on long-term debt	397,257	530,823	26,974	-	160,540
Total governmental activities	501,058	639,623	26,974	152,321	317,860
					317,860
					(228,875)
					\$ 88,985

See notes to the financial statements

**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 29,931	\$ -	\$ -	\$ 29,931
Investments	-	478,313	171,229	649,542
Assessments receivable	1,235	6,026	-	7,261
Total assets	<u>\$ 31,166</u>	<u>\$ 484,339</u>	<u>\$ 171,229</u>	<u>\$ 686,734</u>
LIABILITIES				
Liabilities:				
Accounts payable	\$ 3,977	\$ -	\$ -	\$ 3,977
Due to Developer	11,250	-	1,115	12,365
Unearned Revenue	6,228	-	-	6,228
Total liabilities	<u>21,455</u>	<u>-</u>	<u>1,115</u>	<u>22,570</u>
FUND BALANCES				
Restricted for:				
Debt service	-	484,339	-	484,339
Capital projects	-	-	170,114	170,114
Unassigned	9,711	-	-	9,711
Total fund balances	<u>9,711</u>	<u>484,339</u>	<u>170,114</u>	<u>664,164</u>
Total liabilities and fund balances	<u>\$ 31,166</u>	<u>\$ 484,339</u>	<u>\$ 171,229</u>	<u>\$ 686,734</u>

See notes to the financial statements

**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Fund balance - governmental funds	\$	664,164
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of accumulated depreciation, in the assets of the government as a whole.

Capital assets, net	7,025,684		
Accumulated depreciation	-	7,025,684	

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(114,419)		
Bonds payable	(7,486,444)	(7,600,863)	

Net position of governmental activities	\$	88,985
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See notes to the financial statement

**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, 2024**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 108,800	\$ 530,823	\$ -	\$ 639,623
Interest	-	26,974	152,321	179,295
Total revenues	108,800	557,797	152,321	818,918
EXPENDITURES				
Current:				
General government	87,417	4,582	-	91,999
Maintenance and operations	11,802	-	-	11,802
Debt service:				
Principal	-	115,000	-	115,000
Interest	-	397,181	-	397,181
Capital outlay	-	-	7,024,569	7,024,569
Total expenditures	99,219	516,763	7,024,569	7,640,551
Excess (deficiency) of revenues over (under) expenditures	9,581	41,034	(6,872,248)	(6,821,633)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	-	(12,640)	12,640	-
Total other financing sources (uses)	-	(12,640)	12,640	-
Net change in fund balances	9,581	28,394	(6,859,608)	(6,821,633)
Fund balances - beginning	130	455,945	7,029,722	7,485,797
Fund balances - ending	\$ 9,711	\$ 484,339	\$ 170,114	\$ 664,164

See notes to the financial statements

**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances - total governmental funds	\$ (6,821,633)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	7,024,569
Amortization of Bond discounts is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(1,502)
Repayments of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	115,000
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	1,426
Change in net position of governmental activities	<u><u>\$ 317,860</u></u>

See notes to the financial statements

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

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Orange Blossom Groves Community Development District ("District") was established effective November 17, 2016 by Ordinance 2016-34 of the Board of County Commissioners of Collier County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. Ownership of land within the District entitles the owner to one vote per acre. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. All of the Board members are affiliated with Lennar Homes, LLC, the Development Manager, which is affiliated with KLLB AIV, 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 funds:

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.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the 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.

No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

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 AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2024:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligations Fund	\$ 649,542	S&P AAAM	Weighted average of the fund portfolio: 31 days
	<u>\$ 649,542</u>		

NOTE 4 – DEPOSITS AND INVESTMENTS CONTINUED

Investments (Continued)

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

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

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2024 were as follows:

Fund	Transfers in	Transfers out
Debt service	\$ -	\$ 12,640
Capital projects	12,640	-
Total	\$ 12,640	\$ 12,640

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures.

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ 1,115	\$ 7,024,569	\$ -	\$ 7,025,684
Total capital assets, not being depreciated	1,115	7,024,569	-	7,025,684
Governmental activities capital assets, net	\$ 1,115	\$ 7,024,569	\$ -	\$ 7,025,684

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$10,747,200. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities.

During the current fiscal year the District paid the Developer \$7,010,540 for the cost of infrastructure improvements.

NOTE 7 – LONG-TERM LIABILITIES

Series 2023

On February 27, 2023, the District issued \$7,645,000 of Special Assessment Bonds, Series 2023. The Series 2023 Bonds are comprised of term bonds with due dates from June 15, 2030 to June 15, 2053 and fixed interest rates ranging from 4.25% to 5.375%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest on the Series 2023 Bonds is to be paid on each June 15 and December 15, commencing June 15, 2023. Principal on the Series 2023 Bonds is to be paid serially commencing June 15, 2024 through June 15, 2023.

The Series 2023 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2023 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Series 2023 Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2024.

Long-term debt activity

Changes in long-term liability activity for the fiscal year ended September 30, 2024, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2023	\$ 7,645,000	\$ -	\$ (115,000)	\$ 7,530,000	\$ 120,000
Less: original issue discount	(45,058)	-	1,502	(43,556)	-
Total	\$ 7,599,942	\$ -	\$ (113,498)	\$ 7,486,444	\$ 120,000

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Long-term debt activity (Continued)

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 120,000	\$ 392,294	\$ 512,294
2026	125,000	387,194	512,194
2027	130,000	381,881	511,881
2028	135,000	376,356	511,356
2029	140,000	370,619	510,619
2030-2034	815,000	1,748,031	2,563,031
2035-2039	1,060,000	1,511,394	2,571,394
2040-2044	1,375,000	1,201,906	2,576,906
2045-2049	1,800,000	792,813	2,592,813
2050-2053	1,830,000	252,625	2,082,625
Total	<u>\$ 7,530,000</u>	<u>\$ 7,415,113</u>	<u>\$ 14,945,113</u>

NOTE 8 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

NOTE 9 – 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 10 – 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 11 – 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. There were no settled claims during the past three years.

**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, 2024**

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Original & Final	Actual Amounts	
REVENUES			
Assessments	\$ 108,723	\$ 108,800	\$ 77
Total revenues	108,723	108,800	77
EXPENDITURES			
Current:			
General government	108,720	87,417	21,303
Maintenance and operations	-	11,802	(11,802)
Total expenditures	108,720	99,219	9,501
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3</u>	9,581	<u>\$ 9,578</u>
Fund balance - beginning		<u>130</u>	
Fund balance - ending		<u>\$ 9,711</u>	

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, 2024.

**ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	1
Employee compensation	\$0
Independent contractor compensation	\$60,589
Construction projects to begin on or after October 1; (>\$65K)	None
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and Maintenance - \$210.90
	Debt Service - \$648.34 - \$1,621.11
Special assessments collected	\$639,623
Outstanding Bonds:	See note 7 for details



Grau & Associates

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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, 2024, 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 23, 2025.

Report on 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 or significant deficiencies may exist that have not been identified.

Report on 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.

Shaw & Associates

June 23, 2025



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**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, 2024. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Orange Blossom Groves Community Development District, Collier County, Florida and is not intended to be and should not be used by anyone other than these specified parties

Grau & Associates

June 23, 2025



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Orange Blossom Groves Community Development District ("District") as of and for year ended September 30, 2024, and have issued our report thereon dated June 23, 2025.

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 23, 2025, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

Grau & Associates

June 23, 2025

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, 2023.

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, 2024.

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, 2024.

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, 2024. 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 23.

**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT**

4A

RESOLUTION 2025-06

**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, 2024**

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 2024;

**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 2024, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2024, for the period ending September 30, 2024; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2024 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 August, 2025.

ATTEST:

**ORANGE BLOSSOM GROVES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT**

5A

Serial Number
25-01056C

Business Observer

Published Weekly
Naples, Collier County, Florida

COUNTY OF COLLIER

STATE OF FLORIDA

Before the undersigned authority personally appeared Holly Botkin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Naples, Collier County, Florida; that the attached copy of advertisement,

being a Notice of Public Hearing

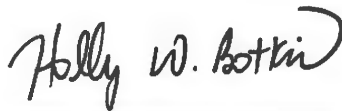
in the matter of Notice of public hearing to consider adoption of budgets

in the Court, was published in said newspaper by print in the

issues of 7/18/2025, 7/25/2025

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.



Holly Botkin

Sworn to and subscribed, and personally appeared by physical presence before me,

1st day of August, 2025 A.D.

by Holly Botkin who is personally known to me.



Notary Public, State of Florida
(SEAL)



Catherine Eschmann
Comm.: HH 322509
Expires October 17, 2026
Notary Public - State of Florida

**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT
DISTRICT
NOTICE OF PUBLIC HEARING
TO CONSIDER THE ADOPTION
OF THE FISCAL YEAR 2026
PROPOSED BUDGET(S); AND
NOTICE OF REGULAR BOARD OF
SUPERVISORS' MEETING.**

The Board of Supervisors ("Board") of the Orange Blossom Groves Community Development District ("District") will hold a public hearing and regular meeting as follows:

DATE: August 8, 2025
TIME: 12:00 p.m.
LOCATION: Hampton Inn -
Naples I-75
2630 Northbrook Plaza Drive
Naples, Florida 34119

The purpose of the public hearing is to receive comments and objections on the adoption of the District's proposed budget(s) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("Proposed Budget"). A regular Board meeting of the District will also be held at the above time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 ("District Manager's Office"), during normal business hours, or by visiting the District's website at <https://orangeblossomgrovesodd.net/>.

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

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

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

District Manager
July 18, 25, 2025 25-01056C

**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT**

5B

RESOLUTION 2025-07
[FY 2026 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**FY 2026**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Orange Blossom Groves Community Development District (“**District**”) prior to June 15, 2025, proposed budget(s) (“**Proposed Budget**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District’s website in accordance with Section 189.016, *Florida Statutes*; and

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

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

SECTION 1. BUDGET

- a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Orange Blossom Groves Community Development District for the Fiscal Year Ending September 30, 2026."
- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2026, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2026 or within 60 days following the end of the FY 2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

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

PASSED AND ADOPTED THIS 8TH DAY OF AUGUST, 2025.

ATTEST:

**ORANGE BLOSSOM GROVES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2026 Budget

Exhibit A: FY 2026 Budget

**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2026**

**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT
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**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 113,178				\$ 113,181
Allowable discounts (4%)	(4,527)				(4,527)
Assessment levy: on-roll - net	108,651	\$108,395	\$ 256	\$ 108,651	108,654
Total revenues	108,651	108,395	256	108,651	108,654
EXPENDITURES					
Professional & administrative					
Supervisors	-	215	-	215	-
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	7,500	221	7,279	7,500	7,500
Engineering	3,500	2,113	1,387	3,500	3,500
Audit	5,700	5,800	-	5,800	5,700
Arbitrage rebate calculation	750	-	750	750	750
Dissemination agent	1,000	500	500	1,000	1,000
Trustee	4,300	4,246	54	4,300	4,300
Telephone	200	100	100	200	200
Postage	300	135	165	300	300
Printing & binding	500	250	250	500	500
Legal advertising	1,500	1,403	97	1,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	6,850	6,477	373	6,850	6,850
Contingencies/bank charges	1,000	828	172	1,000	1,000
Website maintenance	705	705	-	705	705
Website ADA	210	-	210	210	210
Lake maintenance***	17,500	6,595	10,905	17,500	17,500
Lake Bank Erosion Repairs	5,000	-	5,000	5,000	5,000
Tax collector	3,964	2,167	1,797	3,964	3,964
Total expenditures	108,654	55,930	53,039	108,969	108,654
Net increase/(decrease) of fund balance	(3)	52,465	(52,783)	(318)	-
Fund balance - beginning (unaudited)	7,284	9,711	62,176	9,711	9,393
Fund balance - ending (projected)	\$ 7,281	\$ 62,176	\$ 9,393	\$ 9,393	\$ 9,393

***These items will be realized when the CDD takes ownership of the related assets.

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

EXPENDITURES

Professional & administrative

Management/accounting/recording	\$ 48,000
<p>Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.</p>	
Legal	7,500
<p>General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.</p>	
Engineering	3,500
<p>The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities. As required also includes Engineer's Report as required by the Master Trust Indenture</p>	
Audit	5,700
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p>	
Arbitrage rebate calculation	750
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent	1,000
<p>The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.</p>	
Trustee	4,300
<p>Annual fee for the service provided by trustee, paying agent and registrar.</p>	
Telephone	200
<p>Telephone and fax machine.</p>	
Postage	300
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Printing & binding	500
<p>Letterhead, envelopes, copies, agenda packages etc.</p>	
Legal advertising	1,500
<p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	
Annual special district fee	175
<p>Annual fee paid to the Florida Department of Economic Opportunity.</p>	
Insurance	6,850
<p>The District will obtain public officials and general liability insurance.</p>	
Contingencies/bank charges	1,000
<p>Bank charges, automated AP routing and other miscellaneous expenses incurred during the year.</p>	
Website maintenance	705
Website ADA	210
Lake maintenance***	17,500
Lake Bank Erosion Repairs	5,000
Tax collector	3,964
Total expenditures	<u>\$108,654</u>

**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2023
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Special assessment - on-roll	\$ 552,472				\$ 552,472
Allowable discounts (4%)	(22,099)				(22,099)
Assessment levy: net	530,373	\$ 529,225	\$ 1,148	\$ 530,373	530,373
Interest	-	12,144	-	12,144	-
Total revenues	530,373	541,369	1,148	542,517	530,373
EXPENDITURES					
Debt service					
Principal	120,000	-	120,000	120,000	125,000
Interest	392,294	196,147	196,147	392,294	387,194
Total debt service	512,294	196,147	316,147	512,294	512,194
Other fees & charges					
Tax collector	19,337	10,578	8,759	19,337	19,337
Total other fees & charges	19,337	10,578	8,759	19,337	19,337
Total expenditures	531,631	206,725	324,906	531,631	531,531
Excess/(deficiency) of revenues over/(under) expenditures	(1,258)	334,644	(323,758)	10,886	(1,158)
OTHER FINANCING SOURCES/(USES)					
Transfer out	-	(5,431)	5,431	-	-
Total other financing sources/(uses)	-	(5,431)	5,431	-	-
Net increase/(decrease) in fund balance	(1,258)	329,213	(318,327)	10,886	(1,158)
Beginning fund balance (unaudited)	459,488	484,338	-	484,338	495,224
Ending fund balance (projected)	\$ 458,230	\$ 813,551	\$ (318,327)	\$ 495,224	494,066
Use of fund balance:					
Debt service reserve account balance (required)					(255,519)
Principal and Interest expense - December 15, 2026					(190,941)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 47,606</u>

**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
12/15/25			193,596.88	193,596.88	7,410,000.00
06/15/26	125,000.00	4.250%	193,596.88	318,596.88	7,285,000.00
12/15/26			190,940.63	190,940.63	7,285,000.00
06/15/27	130,000.00	4.250%	190,940.63	320,940.63	7,155,000.00
12/15/27			188,178.13	188,178.13	7,155,000.00
06/15/28	135,000.00	4.250%	188,178.13	323,178.13	7,020,000.00
12/15/28			185,309.38	185,309.38	7,020,000.00
06/15/29	140,000.00	4.250%	185,309.38	325,309.38	6,880,000.00
12/15/29			182,334.38	182,334.38	6,880,000.00
06/15/30	145,000.00	4.250%	182,334.38	327,334.38	6,735,000.00
12/15/30			179,253.13	179,253.13	6,735,000.00
06/15/31	155,000.00	5.250%	179,253.13	334,253.13	6,580,000.00
12/15/31			175,184.38	175,184.38	6,580,000.00
06/15/32	165,000.00	5.250%	175,184.38	340,184.38	6,415,000.00
12/15/32			170,853.13	170,853.13	6,415,000.00
06/15/33	170,000.00	5.250%	170,853.13	340,853.13	6,245,000.00
12/15/33			166,390.63	166,390.63	6,245,000.00
06/15/34	180,000.00	5.250%	166,390.63	346,390.63	6,065,000.00
12/15/34			161,665.63	161,665.63	6,065,000.00
06/15/35	190,000.00	5.250%	161,665.63	351,665.63	5,875,000.00
12/15/35			156,678.13	156,678.13	5,875,000.00
06/15/36	200,000.00	5.250%	156,678.13	356,678.13	5,675,000.00
12/15/36			151,428.13	151,428.13	5,675,000.00
06/15/37	210,000.00	5.250%	151,428.13	361,428.13	5,465,000.00
12/15/37			145,915.63	145,915.63	5,465,000.00
06/15/38	225,000.00	5.250%	145,915.63	370,915.63	5,240,000.00
12/15/38			140,009.38	140,009.38	5,240,000.00
06/15/39	235,000.00	5.250%	140,009.38	375,009.38	5,005,000.00
12/15/39			133,840.63	133,840.63	5,005,000.00
06/15/40	245,000.00	5.250%	133,840.63	378,840.63	4,760,000.00
12/15/40			127,409.38	127,409.38	4,760,000.00
06/15/41	260,000.00	5.250%	127,409.38	387,409.38	4,500,000.00
12/15/41			120,584.38	120,584.38	4,500,000.00
06/15/42	275,000.00	5.250%	120,584.38	395,584.38	4,225,000.00
12/15/42			113,365.63	113,365.63	4,225,000.00
06/15/43	290,000.00	5.250%	113,365.63	403,365.63	3,935,000.00
12/15/43			105,753.13	105,753.13	3,935,000.00
06/15/44	305,000.00	5.375%	105,753.13	410,753.13	3,630,000.00
12/15/44			97,556.25	97,556.25	3,630,000.00
06/15/45	320,000.00	5.375%	97,556.25	417,556.25	3,310,000.00
12/15/45			88,956.25	88,956.25	3,310,000.00
06/15/46	340,000.00	5.375%	88,956.25	428,956.25	2,970,000.00
12/15/46			79,818.75	79,818.75	2,970,000.00
06/15/47	360,000.00	5.375%	79,818.75	439,818.75	2,610,000.00
12/15/47			70,143.75	70,143.75	2,610,000.00

**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
06/15/48	380,000.00	5.375%	70,143.75	450,143.75	2,230,000.00
12/15/48			59,931.25	59,931.25	2,230,000.00
06/15/49	400,000.00	5.375%	59,931.25	459,931.25	1,830,000.00
12/15/49			49,181.25	49,181.25	1,830,000.00
06/15/50	420,000.00	5.375%	49,181.25	469,181.25	1,410,000.00
12/15/50			37,893.75	37,893.75	1,410,000.00
06/15/51	445,000.00	5.375%	37,893.75	482,893.75	965,000.00
12/15/51			25,934.38	25,934.38	965,000.00
06/15/52	470,000.00	5.375%	25,934.38	495,934.38	495,000.00
12/15/52			13,303.13	13,303.13	495,000.00
06/15/53	495,000.00	5.375%	13,303.13	508,303.13	-
12/15/53			-	-	-
Total	7,645,000.00		7,931,448.36	15,576,448.36	

**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

On-Roll Assessments					
Product/Parcel	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
TH	264	\$ 210.76	\$ 648.44	\$ 859.20	859.20
SF 35'	126	210.76	1,134.77	1,345.53	1,345.53
SF 52'	147	210.76	1,621.11	1,831.87	1,831.87
Total	537				

ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT

6

RESOLUTION 2025-08
[FY 2026 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2026 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Orange Blossom Groves Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in Collier County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2026**"), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B** ("**Assessment Roll**").

2. OPERATIONS AND MAINTENANCE ASSESSMENTS.

- a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.
 - b. **O&M Assessment Imposition.** Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance ("**O&M Assessment(s)**") is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.
 - c. **Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.
3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District's Board hereby certifies for collection the FY 2026 installment of the District's previously levied debt service special assessments ("**Debt Assessments**," and together with the O&M Assessments, the "**Assessments**") in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same.
4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes*, the District is authorized to collect and enforce the Assessments as set forth below.
 - a. **Tax Roll Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the "**Tax Roll Property**" identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* ("**Uniform Method**"). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.

- b. **Future Collection Methods.** The District's decision to collect Assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B**, is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

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

7. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 8th day of August, 2025.

ATTEST:

**ORANGE BLOSSOM GROVES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT

7

ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT

Performance Measures/Standards & Annual Reporting Form October 1, 2025 – September 30, 2026

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes ☐ No ☐

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public

by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. **INFRASTRUCTURE AND FACILITIES MAINTENANCE**

Goal 2.1 District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. **FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

Goal 3.1 Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD website.

Standard: CDD website contains 100% of the following information: most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3 Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit said results to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

District Manager

Chair/Vice Chair, Board of Supervisors

Print Name

Print Name

Date

Date

**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS**

**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JUNE 30, 2025**

**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash	\$ 52,149	\$ -	\$ -	\$ 52,149
Investments				
Revenue	-	247,698	-	247,698
Reserve	-	255,519	-	255,519
Construction	-	-	2,860	2,860
Capitalized interest	-	1,989	-	1,989
Total assets	<u>\$ 52,149</u>	<u>505,206</u>	<u>\$ 2,860</u>	<u>\$ 560,215</u>
LIABILITIES				
Liabilities:				
Due to Developer	\$ 6,228	\$ -	\$ 1,115	\$ 7,343
Developer advance	11,250	-	-	11,250
Total liabilities	<u>17,478</u>	<u>-</u>	<u>1,115</u>	<u>18,593</u>
FUND BALANCES				
Committed				
Debt service	-	505,206	-	505,206
Capital projects	-	-	1,745	1,745
Unassigned	34,671	-	-	34,671
Total fund balances	<u>34,671</u>	<u>505,206</u>	<u>1,745</u>	<u>541,622</u>
Total liabilities and fund balances	<u>\$ 52,149</u>	<u>\$ 505,206</u>	<u>\$ 2,860</u>	<u>\$ 560,215</u>

**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ 108,862	\$ 108,651	100%
Total revenues	-	108,862	108,651	100%
EXPENDITURES				
Professional & administrative				
Supervisors	-	215	-	N/A
Management/accounting/recording	4,000	36,000	48,000	75%
Legal	-	401	7,500	5%
Engineering	600	2,713	3,500	78%
Audit	-	5,800	5,700	102%
Arbitrage rebate calculation	-	-	750	0%
Dissemination agent	83	750	1,000	75%
Trustee	-	4,246	4,300	99%
Telephone	16	150	200	75%
Postage	-	179	300	60%
Printing & binding	42	375	500	75%
Legal advertising	(63)	1,620	1,500	108%
Annual special district fee	-	175	175	100%
Insurance	-	6,477	6,850	95%
Contingencies/bank charges	116	1,382	1,000	138%
ADA website compliance	-	-	210	0%
Website maintenance	-	705	705	100%
Lake maintenance	1,319	10,552	17,500	60%
Lake bank erosion repairs	-	-	5,000	0%
Tax collector	-	2,176	3,964	55%
Property appraiser	-	9,986	-	N/A
Total expenditures	6,113	83,902	108,654	77%
Excess/(deficiency) of revenues over/(under) expenditures	(6,113)	24,960	(3)	
Fund balances - beginning	40,784	9,711	7,284	
Fund balances - ending	\$ 34,671	\$ 34,671	\$ 7,281	

**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2023 BONDS
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ 531,502	\$ 530,373	100%
Interest	2,726	20,251	-	N/A
Total revenues	<u>2,726</u>	<u>551,753</u>	<u>530,373</u>	104%
EXPENDITURES				
Debt service				
Principal	120,000	120,000	120,000	100%
Interest	196,147	392,294	392,294	100%
Total debt service	<u>316,147</u>	<u>512,294</u>	<u>512,294</u>	100%
Other fees & charges				
Tax collector	-	10,622	19,337	55%
Total other fees and charges	<u>-</u>	<u>10,622</u>	<u>19,337</u>	55%
Total expenditures	<u>316,147</u>	<u>522,916</u>	<u>531,631</u>	98%
Excess/(deficiency) of revenues over/(under) expenditures	(313,421)	28,837	(1,258)	
OTHER FINANCING SOURCES/(USES)				
Transfer out	<u>(850)</u>	<u>(7,969)</u>	<u>-</u>	N/A
Total other financing sources	<u>(850)</u>	<u>(7,969)</u>	<u>-</u>	N/A
Net change in fund balances	(314,271)	20,868	(1,258)	
Fund balances - beginning	819,477	484,338	459,488	
Fund balances - ending	<u>\$ 505,206</u>	<u>\$ 505,206</u>	<u>\$ 458,230</u>	

**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2023 BONDS
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year To Date
REVENUES		
Interest	\$ 18	\$ 1,660
Total revenues	<u>18</u>	<u>1,660</u>
EXPENDITURES		
Capital outlay	<u>3,478</u>	<u>177,998</u>
Total expenditures	<u>3,478</u>	<u>177,998</u>
Excess/(deficiency) of revenues over/(under) expenditures	(3,460)	(176,338)
OTHER FINANCING SOURCES/(USES)		
Transfer in	<u>850</u>	<u>7,969</u>
Total other financing sources/(uses)	<u>850</u>	<u>7,969</u>
Net change in fund balances	(2,610)	(168,369)
Fund balances - beginning	<u>4,355</u>	<u>170,114</u>
Fund balances - ending	<u><u>\$ 1,745</u></u>	<u><u>\$ 1,745</u></u>

**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES

DRAFT

**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 May 9, 2025, at 12:00 p.m., at the Hampton Inn - Naples I-75, 2630 Northbrook Plaza Drive, Naples, Florida 34119..

Present:

Scott Edwards	Chair
Barry Ernst	Vice Chair
Matthew Shorey	Assistant Secretary
Anthony Rinella	Assistant Secretary

Also present:

Chuck Adams	District Manager
Wes Haber (via telephone)	District Counsel
Frank Savage (via telephone)	District Engineer

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Adams called the meeting to order at 12:03 p.m.

Supervisors Edwards, Shorey, Ernst and Rinella were present. Supervisor-Elect Johnathon Bush was not present.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

Administration of Oath of Office to Elected Supervisor, Johnathon Bush [Seat 1] (the following will be provided in a separate package)

This item was deferred.

A. Required Ethics Training and Disclosure Filing

- Sample Form 1 2023/Instructions

B. Membership, Obligations and Responsibilities**C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees****D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers****FOURTH ORDER OF BUSINESS****Ratification of Resolution 2025-02, Electing and Removing Certain Officers of the District, and Providing for an Effective Date**

Mr. Adams presented Resolution 2025-02. The slate was as follows:

Scott Edwards	Chair
Matthew Shorey	Vice Chair
Barry Ernst	Assistant Secretary
Anthony Rinella	Assistant Secretary
Johnathon Bush	Assistant Secretary

This Resolution removes the following from the Board:

Fernanda Martinho	Assistant Secretary
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The following prior appointments by the Board remain unaffected by this Resolution:

Chuck Adams	Secretary
Craig Wrathell	Assistant Secretary
Craig Wrathell	Treasurer
Jeff Pinder	Assistant Treasurer

On MOTION by Mr. Edwards and seconded by Mr. Ernst, with all in favor, Resolution 2025-02, Electing, as nominated and Removing Certain Officers of the District, and Providing for an Effective Date, was ratified.

FIFTH ORDER OF BUSINESS**Consideration of Resolution 2025-03, Approving a Proposed Budget for Fiscal Year 2025/2026 and Setting a Public**

Hearing Thereon Pursuant to Florida Law;
Addressing Transmittal, Posting and
Publication Requirements; Addressing
Severability; and Providing an Effective
Date

Mr. Adams presented Resolution 2025-03. He reviewed the proposed Fiscal Year 2026 budget, highlighting increases, decreases and adjustments, compared to the Fiscal Year 2025 budget, and explained the reasons for any changes.

On MOTION by Mr. Ernst and seconded by Mr. Rinella, with all in favor, Resolution 2025-03, Approving a Proposed Budget for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law for August 8, 2025 at 12:00 p.m., at the Hampton Inn – Naples I-75, 2630 Northbrook Plaza Drive, Naples, Florida 34119; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, was adopted.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2025-04,
Designating Dates, Times and Locations for
Regular Meetings of the Board of
Supervisors of the District for Fiscal Year
2025/2026 and Providing for an Effective
Date

Mr. Adams presented Resolution 2025-04.

On MOTION by Mr. Ernst and seconded by Mr. Shorey, with all in favor, Resolution 2025-04, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date, was adopted.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2025-05,
Approving the Florida Statewide Mutual
Aid Agreement; Providing for Severability;
and Providing for an Effective Date

Mr. Adams presented Resolution 2025-05. He discussed the benefits of the Agreement and noted that the CDD would more likely be the recipient of aid from other governmental entities than a provider of aid. This Agreement was previously approved and is being presented due to some updates to the Agreement.

On MOTION by Mr. Ernst and seconded by Mr. Rinella, with all in favor, Resolution 2025-05, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an Effective Date, was adopted.

EIGHTH ORDER OF BUSINESS**Acceptance of Unaudited Financial
Statements as of March 31, 2025**

Mr. Adams presented the Unaudited Financial Statements as of March 31, 2025.
The financials were accepted.

NINTH ORDER OF BUSINESS**Approval of Minutes****A. January 10, 2025 Landowners' Meeting**

On MOTION by Mr. Ernst and seconded by Mr. Rinella, with all in favor, the January 10, 2025 Landowners' Meeting Minutes, as presented, were approved.

B. January 10, 2025 Regular Meeting

On MOTION by Mr. Ernst and seconded by Mr. Shorey, with all in favor, the January 10, 2025 Regular Meeting Minutes, as presented, were approved.

TENTH ORDER OF BUSINESS**Staff Reports****A. District Counsel: Kutak Rock LLP**

There was no report.

B. District Engineer: Barraco and Associates, Inc.

Mr. Savage referred to the Goals & Objectives approved at a prior meeting and stated that he will proceed with the annual inspection to fulfill that portion of the Goals & Objectives.

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

146 • **NEXT MEETING DATE: June 13, 2025 at 12:00 PM**

147 ○ **QUORUM CHECK**

148 The next meeting will be held on June 13, 2025, unless cancelled.

149

150 **ELEVENTH ORDER OF BUSINESS**

Board Members' Comments/Requests

151

152 There were no Board Members' comments or requests.

153

154 **TWELFTH ORDER OF BUSINESS**

Audience Comments

155

156 There were no audience comments.

157

158 **THIRTEENTH ORDER OF BUSINESS**

Adjournment

159

160 **On MOTION by Mr. Edwards and seconded by Mr. Ernst, with all in favor, the**
161 **meeting adjourned at 12:13 p.m.**

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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170 _____
Secretary/Assistant Secretary

Chair/Vice Chair

**ORANGE BLOSSOM GROVES
COMMUNITY DEVELOPMENT DISTRICT**

**STAFF
REPORTS**



Melissa R. Blazier Supervisor of Elections

April 16, 2025

Ms Daphne Gillyard
Orange Blossom Groves
2300 Glades Rd Suite 410W
Boca Raton FL 30431

Dear Ms Gillyard

In compliance with 190.06 of the Florida Statutes, this letter is to inform you that the official records of the Collier County Supervisor of Election indicate 183 active registered voters residing in the Orange Blossom Groves as of April 15, 2025

Should you have any question regarding election services for this district please feel free to contact our office.

Sincerely,

David B Carpenter
Qualifying Officer
(239) 252-8501
Dave.Carpenter@colliervotes.gov



ORANGE BLOSSOM GROVES COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE		
LOCATION		
<i>Hampton Inn - Naples I-75, 2630 Northbrook Plaza Dr., Naples, Florida 34119</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 11, 2024 CANCELED	Regular Meeting	12:00 PM
November 8, 2024 CANCELED	Landowners' Meeting	12:00 PM
November 8, 2024 CANCELED	Regular Meeting	12:00 PM
December 13, 2024 CANCELED	Landowners' Meeting	12:00 PM
December 13, 2024 CANCELED	Regular Meeting	12:00 PM
January 10, 2025	Landowners' Meeting	12:00 PM
January 10, 2025	Regular Meeting	12:00 PM
February 14, 2025 CANCELED	Regular Meeting	12:00 PM
March 14, 2025 CANCELED	Regular Meeting	12:00 PM
April 11, 2025 CANCELED	Regular Meeting	12:00 PM
May 9, 2025	Regular Meeting <i>Presentation of FY2026 Proposed Budget</i>	12:00 PM
June 13, 2025 CANCELED	Regular Meeting	12:00 PM
July 11, 2025 CANCELED	Regular Meeting	12:00 PM
August 8, 2025	Public Hearing & Regular Meeting <i>Adoption of FY2026 Budget</i>	12:00 PM
September 12, 2025	Regular Meeting	12:00 PM