

**ORANGE BLOSSOM
RANCH**

**COMMUNITY DEVELOPMENT
DISTRICT**

July 27, 2022

BOARD OF SUPERVISORS

PUBLIC HEARING AND

REGULAR MEETING

AGENDA

Orange Blossom Ranch Community Development District

OFFICE OF THE DISTRICT MANAGER

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

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

July 20, 2022

ATTENDEES:

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

Board of Supervisors
Orange Blossom Ranch Community Development District

Dear Board Members:

The Board of Supervisors of the Orange Blossom Ranch Community Development District will hold a Public Hearing and a Regular Meeting on July 27, 2022, at 2:00 p.m., at The Ronto Group, 3066 Tamiami Trail North, Suite 201, Naples, Florida 34103. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Consider Appointment to Fill Unexpired Term of Seat 4 (*Term Expires November 2022*)
 - Administration of Oath of Office to Newly Appointed Supervisor (*the following to be provided in a separate package*)
 - A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - B. Membership, Obligations and Responsibilities
 - C. Chapter 190, Florida Statutes
 - D. Financial Disclosure Forms
 - I. Form 1: Statement of Financial Interests
 - II. Form 1X: Amendment to Form 1, Statement of Financial Interests
 - III. Form 1F: Final Statement of Financial Interests
 - E. Form 8B: Memorandum of Voting Conflict
4. Consideration of Resolution 2022-09, Designating Certain Officers of the District, and Providing for an Effective Date
5. Public Hearing on Adoption of Fiscal Year 2022/2023 Budget
 - A. Proof/Affidavit of Publication

- B. Consideration of Resolution 2022-06, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2022, and Ending September 30, 2023; Authorizing Budget Amendments; and Providing an Effective Date
6. Consideration of Resolution 2022-07, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2022/2023; 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. Presentation of Audited Financial Report for the Fiscal Year Ended September 30, 2021, Prepared by Grau & Associates
8. Consideration of Resolution 2022-08, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2021
9. Ratification of Interlocal Agreement for the Preparation and Submission of the Orange Blossom Ranch CDD, Non-Ad Valorem Assessment Roll and the Related Uniform Collection and Enforcement Thereof
10. Ratification of Stormwater Management Needs Analysis Report
11. Discussion: Big Corkscrew Island Regional Park Phase 2 – County Request to Modify SWFMD Permit for New Water Master System
12. Acceptance of Unaudited Financial Statements as of June 30, 2022
13. Approval of April 27, 2022 Regular Meeting Minutes
14. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer: *Barraco and Associates, Inc.*
 - C. District Manager: *Wrathell, Hunt & Associates, LLC*
 - I. 869 Registered Voters in District as of April 15, 2022
 - II. NEXT MEETING DATE: November 3, 2022 at 2:00 p.m. (Landowners Meeting)

○ QUORUM CHECK

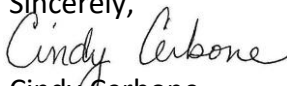
KATHY MILLER	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
MARK TAYLOR	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
BRIAN O'DONNELL	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input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

15. Board Members' Comments/Requests

16. Audience Comments

17. Adjournment

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

Sincerely,

Cindy Cerbone
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

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

PARTICIPANT PASSCODE: 801 901 3513

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT**

4

RESOLUTION 2022-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT DESIGNATING CERTAIN OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Orange Blossom Ranch Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District desires to designate certain Officers of the District.

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

SECTION 1. _____ is appointed Chair.

SECTION 2. _____ is appointed Vice Chair.

SECTION 3. **Craig Wrathell** is appointed Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

Cindy Cerbone is appointed Assistant Secretary.

SECTION 4. This Resolution supersedes any prior appointments made by the Board for Chair, Vice Chair, Secretary and Assistant Secretaries; however, prior appointments by the Board for Treasurer and Assistant Treasurer(s) remain unaffected by this Resolution.

SECTION 5. This Resolution shall become effective immediately upon its adoption.

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PASSED AND ADOPTED this 27th day of July, 2022.

ATTEST:

**ORANGE BLOSSOM RANCH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT**

5A

Naples Daily News

PART OF THE USA TODAY NETWORK

Published Daily
Naples, FL 34110

ORANGE BLOSSOM RANCH CDD
2300 GLADES RD # 410W

BOCA RATON, FL 33431-8556

Affidavit of Publication

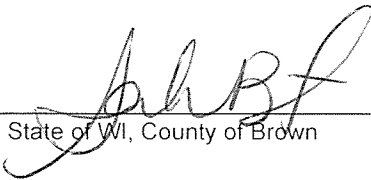
STATE OF WISCONSIN
COUNTY OF BROWN

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

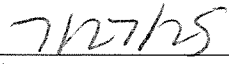
Collier County, Florida; distributed in Collier and Lee counties of Florida, each day and has been entered as second class mail matter at the post office in Naples, in said Collier County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and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

Issue(s) dated: 07/08/2022, 07/15/2022

Subscribed and sworn to before on July 15, 2022:



Notary, State of WI, County of Brown



My commission expires

Publication Cost: \$665.00

Ad No: 0005324790

Customer No: 1306951

PO #:

of Affidavits 1

This is not an invoice

SARAH BERTELSEN
Notary Public
State of Wisconsin

ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT
DISTRICT

NOTICE OF PUBLIC HEARING
TO CONSIDER THE ADOPTION
OF THE FISCAL YEAR
2022/2023 BUDGET; AND NO-
TICE OF REGULAR BOARD OF
SUPERVISORS' MEETING.

The Board of Supervisors ("Board") of the Orange Blossom Ranch Community Development District ("District") will hold a public hearing on July 27, 2022 at 2:00 p.m., at The Ronto Group, 3066 Tamiami Trail North, Suite 201, Naples, Florida for the purpose of hearing comments and objections on the adoption of the proposed budget ("Proposed Budget") of the District for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("Fiscal Year 2022/2023"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 ("District Manager's Office"), during normal business hours or by visiting the District's website, <http://orangeblossomranchcdd.net/>.

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

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

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

District Manager
July 8, 15, 2022 #5324790

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT**

5B

RESOLUTION 2022-06

THE ANNUAL APPROPRIATION RESOLUTION OF THE ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2022, submitted to the Board of Supervisors (“**Board**”) of the Orange Blossom Ranch Community Development District (“**District**”) proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 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; and

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

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes (“Adopted Budget”)*, and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Orange Blossom Ranch Community Development District for the Fiscal Year Ending September 30, 2023.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2022/2023, the sum of \$777,094 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$103,716
DEBT SERVICE FUND (SERIES 2019 BONDS)	<u>\$673,378</u>
TOTAL ALL FUNDS	\$777,094

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2022/2023 or within 60 days following the end of the Fiscal Year 2022/2023 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.

- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

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

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

PASSED AND ADOPTED THIS 27TH DAY OF JULY, 2022.

ATTEST:

**ORANGE BLOSSOM RANCH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EXHIBIT A: Budget

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2023**

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT
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**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 3/31/2022	Projected through 9/30/2022	Total Actual & Projected Revenues & Expenditures	
REVENUES					
Assessment levy: on-roll - gross	\$ 93,794				\$ 92,699
Allowable discounts (4%)	(3,752)				(3,708)
Assessment levy: on-roll - net	90,042	\$ 89,250	\$ 792	\$ 90,042	88,991
Assessment levy: off-roll	14,896	14,896	-	14,896	14,722
Total revenues	<u>104,938</u>	<u>104,146</u>	<u>792</u>	<u>104,938</u>	<u>103,713</u>
EXPENDITURES					
Professional & administrative					
Supervisors	6,000	-	6,000	6,000	6,000
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	15,000	224	14,776	15,000	15,000
Engineering	8,500	-	8,500	8,500	8,500
Engineering - stormwater reporting	-	-	4,500	4,500	-
Audit	5,700	5,700	-	5,700	5,700
Arbitrage rebate calculation	750	-	750	750	750
Dissemination agent	1,000	500	500	1,000	1,000
Trustee	6,500	-	5,000	5,000	5,000
Telephone	200	100	100	200	200
Postage	500	119	381	500	500
Printing & binding	500	250	250	500	500
Legal advertising	1,500	-	1,500	1,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	5,919	5,570	-	5,570	6,226
Contingencies/bank charges	500	52	448	500	500
Website maintenance	705	705	-	705	705
Website ADA	210	-	210	210	210
Property appraiser	1,413	755	-	755	1,396
Tax collector	1,876	1,785	91	1,876	1,854
Total expenditures	<u>104,948</u>	<u>39,935</u>	<u>67,006</u>	<u>106,941</u>	<u>103,716</u>
Net increase/(decrease) of fund balance	(10)	64,211	(66,214)	(2,003)	(3)
Fund balance - beginning (unaudited)	<u>26,761</u>	<u>23,677</u>	<u>87,888</u>	<u>23,677</u>	<u>21,674</u>
Fund balance - ending (projected)	26,751	87,888	21,674	21,674	21,671
Assigned					
Working capital	21,500	5,500	5,500	5,500	21,500
Unassigned	5,251	82,388	16,174	16,174	171
Fund balance - ending (projected)	<u>\$ 26,751</u>	<u>\$ 87,888</u>	<u>\$ 21,674</u>	<u>\$ 21,674</u>	<u>\$ 21,671</u>

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

EXPENDITURES

Professional & administrative

Supervisors	\$ 6,000
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
Management/accounting/recording	48,000
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.	
Legal	15,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	8,500
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities. In addition, utility dedications and Engineer's report if required by Trust Indenture.	
Audit	5,700
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	750
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	1,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
Trustee	5,000
Annual fee for the service provided by trustee, paying agent and registrar.	
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages, etc.	
Legal advertising	1,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	6,226
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	500
Bank charges, automated AP routing, and other miscellaneous expenses incurred during the year.	
Website maintenance	705
Website ADA	210

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

EXPENDITURES

Property appraiser	
The property appraiser charges 1.5% of the assessments collected.	1,396
Tax collector	
The tax collector charges 2% of the assessments collected.	1,854
Total expenditures	<u><u>\$ 103,716</u></u>

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2019
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Revenue & Expenditures	Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual Through 3/31/2022	Projected Through 9/30/2022		
REVENUES					
Assessment levy: on-roll	\$ 603,809				\$ 603,809
Allowable discounts (4%)	(24,152)				(24,152)
Net assessment levy - on-roll	579,657	\$ 562,208	\$ 17,449	\$ 579,657	579,657
Assessment levy: off-roll	93,721	93,721	-	93,721	93,721
Interest	-	14	-	14	-
Total revenues	<u>673,378</u>	<u>655,943</u>	<u>17,449</u>	<u>673,392</u>	<u>673,378</u>
EXPENDITURES					
Debt service					
Principal	180,000	-	180,000	180,000	185,000
Interest	473,140	236,570	236,570	473,140	466,480
Property appraiser	9,057	4,838	4,219	9,057	9,057
Tax collector	12,076	11,243	833	12,076	12,076
Total expenditures	<u>674,273</u>	<u>252,651</u>	<u>421,622</u>	<u>674,273</u>	<u>672,613</u>
Excess/(deficiency) of revenues over/(under) expenditures	(895)	403,292	(404,173)	(881)	765
Fund balance:					
Beginning fund balance (unaudited)	<u>576,757</u>	<u>579,114</u>	<u>982,406</u>	<u>579,114</u>	<u>578,233</u>
Ending fund balance (projected)	<u>575,862</u>	<u>\$982,406</u>	<u>\$ 578,233</u>	<u>\$ 578,233</u>	<u>578,998</u>
Use of fund balance:					
Debt service reserve account balance (required)					(326,120)
Interest expense - November 1, 2023					(229,818)
Projected fund balance surplus/(deficit) as of September 30, 2023					<u>\$ 23,060</u>

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2019 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/21			236,570.00	236,570.00	9,900,000.00
05/01/22	180,000.00	3.700%	236,570.00	416,570.00	9,720,000.00
11/01/22			233,240.00	233,240.00	9,720,000.00
05/01/23	185,000.00	3.700%	233,240.00	418,240.00	9,535,000.00
11/01/23			229,817.50	229,817.50	9,535,000.00
05/01/24	195,000.00	3.700%	229,817.50	424,817.50	9,340,000.00
11/01/24			226,210.00	226,210.00	9,340,000.00
05/01/25	200,000.00	4.100%	226,210.00	426,210.00	9,140,000.00
11/01/25			222,110.00	222,110.00	9,140,000.00
05/01/26	210,000.00	4.100%	222,110.00	432,110.00	8,930,000.00
11/01/26			217,805.00	217,805.00	8,930,000.00
05/01/27	220,000.00	4.100%	217,805.00	437,805.00	8,710,000.00
11/01/27			213,295.00	213,295.00	8,710,000.00
05/01/28	230,000.00	4.100%	213,295.00	443,295.00	8,480,000.00
11/01/28			208,580.00	208,580.00	8,480,000.00
05/01/29	240,000.00	4.100%	208,580.00	448,580.00	8,240,000.00
11/01/29			203,660.00	203,660.00	8,240,000.00
05/01/30	250,000.00	4.850%	203,660.00	453,660.00	7,990,000.00
11/01/30			197,597.50	197,597.50	7,990,000.00
05/01/31	260,000.00	4.850%	197,597.50	457,597.50	7,730,000.00
11/01/31			191,292.50	191,292.50	7,730,000.00
05/01/32	275,000.00	4.850%	191,292.50	466,292.50	7,455,000.00
11/01/32			184,623.75	184,623.75	7,455,000.00
05/01/33	290,000.00	4.850%	184,623.75	474,623.75	7,165,000.00
11/01/33			177,591.25	177,591.25	7,165,000.00
05/01/34	300,000.00	4.850%	177,591.25	477,591.25	6,865,000.00
11/01/34			170,316.25	170,316.25	6,865,000.00
05/01/35	315,000.00	4.850%	170,316.25	485,316.25	6,550,000.00
11/01/35			162,677.50	162,677.50	6,550,000.00
05/01/36	330,000.00	4.850%	162,677.50	492,677.50	6,220,000.00
11/01/36			154,675.00	154,675.00	6,220,000.00
05/01/37	350,000.00	4.850%	154,675.00	504,675.00	5,870,000.00
11/01/37			146,187.50	146,187.50	5,870,000.00
05/01/38	365,000.00	4.850%	146,187.50	511,187.50	5,505,000.00
11/01/38			137,336.25	137,336.25	5,505,000.00
05/01/39	385,000.00	4.850%	137,336.25	522,336.25	5,120,000.00
11/01/39			128,000.00	128,000.00	5,120,000.00
05/01/40	405,000.00	5.000%	128,000.00	533,000.00	4,715,000.00
11/01/40			117,875.00	117,875.00	4,715,000.00
05/01/41	425,000.00	5.000%	117,875.00	542,875.00	4,290,000.00
11/01/41			107,250.00	107,250.00	4,290,000.00
05/01/42	445,000.00	5.000%	107,250.00	552,250.00	3,845,000.00

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2019 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/42			96,125.00	96,125.00	3,845,000.00
05/01/43	470,000.00	5.000%	96,125.00	566,125.00	3,375,000.00
11/01/43			84,375.00	84,375.00	3,375,000.00
05/01/44	495,000.00	5.000%	84,375.00	579,375.00	2,880,000.00
11/01/44			72,000.00	72,000.00	2,880,000.00
05/01/45	520,000.00	5.000%	72,000.00	592,000.00	2,360,000.00
11/01/45			59,000.00	59,000.00	2,360,000.00
05/01/46	545,000.00	5.000%	59,000.00	604,000.00	1,815,000.00
11/01/46			45,375.00	45,375.00	1,815,000.00
05/01/47	575,000.00	5.000%	45,375.00	620,375.00	1,240,000.00
11/01/47			31,000.00	31,000.00	1,240,000.00
05/01/48	605,000.00	5.000%	31,000.00	636,000.00	635,000.00
11/01/48			15,875.00	15,875.00	635,000.00
05/01/49	635,000.00	5.000%	15,875.00	650,875.00	-
Total	9,900,000.00		8,540,920.00	18,440,920.00	

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2023 ASSESSMENTS**

On-Roll Assessments

Product/Parcel	Units	FY 2023 O&M Assessment per Unit	FY 2023 DS Assessment per Unit	FY 2023 Total Assessment per Unit	FY 2022 Total Assessment per Unit
MF/TH 20'	116	\$ 107.54	\$ 684.59	\$ 792.13	\$ 793.40
MF/SFA 35'	296	107.54	684.59	792.13	793.40
SFD 52'	350	107.54	684.59	792.13	793.40
SFD 62'	100	107.54	821.51	929.05	930.32
Total	862				

Off-Roll Assessments

Product/Parcel	Units	FY 2023 O&M Assessment per Unit	FY 2023 DS Assessment per Unit	FY 2023 Total Assessment per Unit	FY 2022 Total Assessment per Unit
MF/TH 20'	148	\$ 99.47	\$ 633.25	\$ 732.72	\$ 741.08
MF/SFA 35'	-	99.47	633.25	732.72	741.08
SFD 52'	-	99.47	633.25	732.72	741.09
SFD 62'	-	99.47	759.90	859.37	868.47
Total	148				

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT**

6

RESOLUTION 2022-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2022/2023; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Orange Blossom Ranch 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; and

WHEREAS, the District is 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, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"), attached hereto as **Exhibit "A"** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2022/2023; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Orange Blossom Ranch Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B”** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that 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, as shown in **Exhibits “A” and “B,”** is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, 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.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits “A” and “B.”** The decision to collect special 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.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as

Exhibit "B," 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 taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. 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. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 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.

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

PASSED AND ADOPTED this 27th day of July, 2022.

ATTEST:

**ORANGE BLOSSOM RANCH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Budget

Exhibit B: Assessment Roll

Exhibit A
Budget

Exhibit B
Assessment Roll

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT**

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

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

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Orange Blossom Ranch Community Development District, Collier County, Florida (the "District") as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



June 28, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Orange Blossom Ranch Community Development District, Collier County, Florida ("District") provides a narrative overview of the District's financial activities for the period ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$200,772).
- The change in the District's total net position was \$210,342, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balances of \$635,504 an increase of \$32,655. The total fund balance is non-spendable for prepaid items, restricted for debt service and capital projects and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

The District maintains three governmental fund 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, liabilities exceeded assets at the close of the most recent fiscal year.

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

	NET POSITION SEPTEMBER 30,	
	2021	2020
Current and other assets	\$ 648,789	\$ 626,888
Capital assets, net of depreciation	9,260,866	9,260,866
Total assets	9,909,655	9,887,754
Current liabilities	210,427	223,879
Long-term liabilities	9,900,000	10,075,000
Total liabilities	10,110,427	10,298,879
Net position		
Net investment in capital assets	(639,077)	(814,077)
Restricted	385,996	379,274
Unrestricted	52,309	23,678
Total net position	\$ (200,772)	\$ (411,125)

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.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used.

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

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

	CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED	
	2021	2020
Revenues:		
Program revenues		
Charges for services	\$ 775,721	\$ 768,787
Operating grants and contributions	22	8,663
Capital grants and contributions	-	3,966
Total revenues	<u>775,743</u>	<u>781,416</u>
Expenses:		
General government	88,484	92,624
Interest	<u>476,917</u>	<u>483,177</u>
Total expenses	<u>565,401</u>	<u>575,801</u>
Change in net position	<u>210,342</u>	<u>205,615</u>
Net position - beginning	(411,125)	(616,740)
Net position - ending	<u>\$ (200,783)</u>	<u>\$ (411,125)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2021 was \$565,401. The costs of the District's activities were funded by program revenues, which are comprised primarily of assessments.

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 the year ended September 30, 2021.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2021, the District had \$9,260,866 invested in capital assets for its governmental activities. In the government-wide financial statements no depreciation has been taken. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2021, the District had \$9,900,000 in 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

The District anticipates an increase in activity 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 Ranch Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, FL 33431.

**ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	Governmental Activities
ASSETS	
Cash	\$ 59,557
Assessments receivable	3,408
Prepays	5,570
Restricted assets:	
Investments	580,254
Capital assets:	
Nondepreciable	9,260,866
Total assets	9,909,655
 LIABILITIES	
Due to Developer	13,285
Accrued interest payable	197,142
Non-current liabilities:	
Due within one year	180,000
Due in more than one year	9,720,000
Total liabilities	10,110,427
 NET POSITION	
Net investment in capital assets	(639,077)
Restricted for debt service	385,996
Unrestricted	52,309
Total net position	\$ (200,772)

See notes to the financial statements

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

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
<u>Expenses</u>	Charges for Services	Operating Grants and Contributions	Governmental Activities	
Primary government:				
Governmental activities:				
General government	\$ 88,484	\$ 107,101	\$ -	\$ 18,617
Interest on long-term debt	476,917	668,620	33	191,736
Total governmental activities	565,401	775,721	33	210,353
Change in net position				210,353
Net position - beginning				(411,125)
Net position - ending				\$ (200,772)

See notes to the financial statements

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

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 59,557	\$ -	\$ -	\$ 59,557
Investments	-	580,197	57	580,254
Assessments receivable	467	2,941	-	3,408
Prepays	5,570	-	-	5,570
Total assets	<u>\$ 65,594</u>	<u>\$ 583,138</u>	<u>\$ 57</u>	<u>\$ 648,789</u>
LIABILITIES				
Due to Developer	\$ 13,285	\$ -	\$ -	\$ 13,285
Total liabilities	<u>13,285</u>	<u>-</u>	<u>-</u>	<u>13,285</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	5,570	-	-	5,570
Restricted for:				
Debt service	-	583,138	-	583,138
Capital projects	-	-	57	57
Unassigned	46,739	-	-	46,739
Total fund balances	<u>52,309</u>	<u>583,138</u>	<u>57</u>	<u>635,504</u>
Total liabilities and fund balances	<u>\$ 65,594</u>	<u>\$ 583,138</u>	<u>\$ 57</u>	<u>\$ 648,789</u>

See notes to the financial statements

**ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

Fund balance - governmental funds \$ 635,504

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	9,260,866	
Accumulated depreciation	-	9,260,866

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	(197,142)	
Bonds payable	(9,900,000)	(10,097,142)

Net position of governmental activities		\$ (200,772)
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See notes to the financial statements

**ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED
SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	107,101	\$ 668,620	\$ -	\$ 775,721
Interest	-	33	-	33
Total revenues	<u>107,101</u>	<u>668,653</u>	<u>-</u>	<u>775,754</u>
EXPENDITURES				
Current:				
General government	78,470	10,014	-	88,484
Debt service:				
Principal	-	175,000	-	175,000
Interest	-	479,615	-	479,615
Total expenditures	<u>78,470</u>	<u>664,629</u>	<u>-</u>	<u>743,099</u>
Excess (deficiency) of revenues over (under) expenditures	28,631	4,024	-	32,655
Fund balances - beginning	<u>23,678</u>	<u>579,114</u>	<u>57</u>	<u>602,849</u>
Fund balances - ending	<u>\$ 52,309</u>	<u>\$ 583,138</u>	<u>\$ 57</u>	<u>\$ 635,504</u>

See notes to the financial statements

**ORANGE BLOSSOM RANCH 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, 2021**

Net change in fund balances - total governmental funds	\$	32,655
Amounts reported for governmental activities in the statement of activities are different because:		
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.		175,000
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.		2,698
Change in net position of governmental activities	\$	210,353

See notes to the financial statements

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

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Orange Blossom Ranch Community Development District ("District") was established effective November 17, 2016 by Ordinance 2016-33 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 RP Orange Blossom Owner, 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, 2021:

	<u>Amortized Cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
First American Government Oblig Fund Class Y	\$ 580,254	S&P AAAM	Weighted average of the fund portfolio: 14 days
	<u>\$ 580,254</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 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ 9,260,866	\$ -	\$ -	\$ 9,260,866
Total capital assets, not being depreciated	<u>9,260,866</u>	<u>-</u>	<u>-</u>	<u>9,260,866</u>
Governmental activities capital assets, net	<u>\$ 9,260,866</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,260,866</u>

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$18.9 million. The infrastructure will include drainage and surface water management systems, waterline improvements, sanitary sewer systems, landscape buffers, and irrigation improvements. 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.

NOTE 6 – LONG-TERM LIABILITIES

Series 2019

On March 29, 2019, the District issued \$10,240,000 of Capital Improvement Revenue Bonds, Series 2019 consisting Term Bonds with maturity dates from May 1, 2020 to May 1, 2049 and fixed interest rates ranging from 3.7% to 5%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2020 through May 1, 2049.

Some or all of the Series 2019 Bonds are subject to optional, mandatory and 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 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. The District was in compliance with the debt service reserve requirement at September 30, 2021.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2019	\$ 10,075,000	\$ -	\$ 175,000	\$ 9,900,000	\$ 180,000
Total	\$ 10,075,000	\$ -	\$ 175,000	\$ 9,900,000	\$ 180,000

At September 30, 2021, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2022	\$ 180,000	\$ 473,140	\$ 653,140
2023	185,000	466,480	651,480
2024	195,000	459,635	654,635
2025	200,000	452,420	652,420
2026	210,000	444,220	654,220
2027-2031	1,200,000	2,081,875	3,281,875
2032-2036	1,510,000	1,773,003	3,283,003
2037-2041	1,930,000	1,368,148	3,298,148
2042-2046	2,475,000	837,500	3,312,500
2047-2049	1,815,000	184,500	1,999,500
Total	\$ 9,900,000	\$ 8,540,921	\$ 18,440,921

NOTE 7 – 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 8 – 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 9 – 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 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations.

**ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original & Final		
REVENUES			
Assessments	\$ 106,084	\$ 107,101	\$ 1,017
Total revenues	106,084	107,101	1,017
EXPENDITURES			
Current:			
General government	102,933	78,470	24,463
Total expenditures	102,933	78,470	24,463
Excess (deficiency) of revenues over (under) expenditures	\$ 3,151	28,631	\$ 25,480
Fund balance - beginning		23,678	
Fund balance - ending		\$ 52,309	

See notes to required supplementary information

**ORANGE BLOSSOM RANCH 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 the year ended September 30, 2021.

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

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2021	Not applicable
Number of independent contractors compensated in September 2021	3
Employee compensation for FYE 9/30/2021 (paid/accrued)	Not applicable
Independent contractor compensation for FYE 9/30/2021	\$57,262
Construction projects to begin on or after October 1; (>\$65K)	None
Budget variance report	See page 21 of annual financial report
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2021	Not applicable
Ad valorem taxes collected FYE 9/30/2021	Not applicable
Outstanding Bonds:	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Operations and maintenance - \$ 107,853
	Debt service - \$673,306
Special assessments collected FYE 9/30/2021	
Outstanding Bonds:	
Series 2019, due May 1, 2049	see Note 6 for details



**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 Ranch 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 each major fund of Orange Blossom Ranch Community Development District, Collier County, Florida (the "District") as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 28, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Bhav & Associates

June 28, 2022



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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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 Ranch Community Development District
Collier County, Florida

We have examined Orange Blossom Ranch 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 the year ended September 30, 2021. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Orange Blossom Ranch 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 28, 2022



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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 Ranch Community Development District
Collier County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Orange Blossom Ranch Community Development District ("District") as of and for the year ended September 30, 2021, and have issued our report thereon dated June 28, 2022.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 28, 2022, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Orange Blossom Ranch 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 Ranch 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 28, 2022

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2020.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the year ended September 30, 2021.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the year ended September 30, 2021.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2021. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT**

8

RESOLUTION 2022-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

WHEREAS, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2021;

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

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

PASSED AND ADOPTED this 27th day of July, 2022.

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT**

9

**INTERLOCAL AGREEMENT FOR THE PREPARATION
AND SUBMISSION OF THE ORANGE BLOSSOM RANCH
CDD, NON-AD VALOREM ASSESSMENT ROLL AND THE
RELATED UNIFORM COLLECTION AND ENFORCEMENT
THEREOF**

WHEREAS, the **ORANGE BLOSSOM RANCH CDD** (hereinafter "DISTRICT") was established pursuant to the provisions of Chapter 190, Florida Statutes, and the DISTRICT is authorized to levy non-ad valorem or special assessments including benefit assessments, maintenance assessments, and other such assessments; and

WHEREAS, Section 189.05, Florida Statutes, and Section 197.3631, Florida Statutes, also authorize this DISTRICT to collect non-ad valorem assessments; and

WHEREAS, The Honorable Larry H. Ray, is the Collier County Tax Collector (hereinafter "TAX COLLECTOR"), and therefore the County Constitutional Officer charged, as agent of the State, with the collection and enforcement of ad valorem taxes and non-ad valorem assessments levied by the County, the School Board and municipalities and any special districts within the County; and

WHEREAS, the Honorable Abe Skinner, is the Collier County Property Appraiser (hereinafter "PROPERTY APPRAISER"), and therefore the County Constitutional Officer charged with determining the value of all property within the County, and with maintaining certain records connected therewith, specifically including the name of the owner, address and legal description of parcels of property on the tax rolls, and with providing certain services and information to taxing authorities under Section 190.021, Florida Statutes, and Section 197.3632, Florida Statutes; and

WHEREAS, Section 197.3631, 197.3632, Florida Statutes, and Section 189.05, Florida Statutes, provide that the DISTRICT may arrange for the collection and enforcement of non-ad valorem special assessments by the TAX COLLECTOR on the official tax notice as certified to the TAX COLLECTOR by the DISTRICT upon receipt by the DISTRICT from the PROPERTY APPRAISER of the name, address and legal description of each applicable parcel; and

WHEREAS, Chapter 197, Florida Statutes, authorizes the DISTRICT, PROPERTY APPRAISER and TAX COLLECTOR to enter into an Agreement regarding the reimbursement of necessary administrative costs incurred by the PROPERTY APPRAISER and TAX COLLECTOR; and

WHEREAS, pursuant to Section 197.3632, Florida Statutes, the PROPERTY APPRAISER may provide additional services for the DISTRICT over and above the requirement to provide name, address and legal for each parcel of land upon which the non-ad valorem assessment is to be levied, and be reimbursed accordingly, including authority to act as the agent of the DISTRICT in fulfilling the duty of the DISTRICT both to prepare and to certify the non-ad valorem assessment roll to the TAX COLLECTOR by the 15th of **September** of each calendar year in compatible electronic medium tied to the property identification number on the tax roll of the PROPERTY APPRAISER; and

WHEREAS, the use of the uniform non-ad valorem assessment methodology is

more fair, more efficient and more accountable than the other alternatives available; and

WHEREAS, the Board of Supervisors of the DISTRICT passed Ordinance Number 2017-31, expressing its intent to use the uniform collection and enforcement of non- ad valorem assessments methodology in accordance with the procedures outlined in Section 197.3632, Florida Statutes, and has therefore elected to use the non-ad valorem assessment methodology in Section 197.3632, Florida Statutes, and has elected not to use the methodology in Section 190.021, Florida Statutes: and

WHEREAS, the duty to certify the non-ad valorem assessment roll is in the Chairman of the Board of Supervisors of the DISTRICT; and

WHEREAS, The DISTRICT wants the PROPERTY APPRAISER to serve as agent of the DISTRICT specifically to list, extend, prepare and certify the non-ad valorem assessment roll of the DISTRICT; and

WHEREAS, the TAX COLLECTOR, PROPERTY APPRAISER and DISTRICT are agencies of the State within the meaning of Chapter 189, Florida Statutes, and Chapter 163, Florida Statutes, and desire the joint powers which each will exercise separately under the terms of this Agreement; and

WHEREAS, pursuant to Chapter 189, Florida Statutes, Chapter 163, Florida Statutes, and Chapter 190, Florida Statutes, there is ample statutory authority for interlocal and interagency agreements between the TAX COLLECTOR, PROPERTY APPRAISER and the DISTRICT; and

WHEREAS, the TAX COLLECTOR and the PROPERTY APPRAISER agree to provide the services of their respective offices for the non-ad valorem assessments involved as set forth in statutory law, applicable rules, as amended, and in this Agreement; and

WHEREAS, the DISTRICT desires to accept the services of the TAX COLLECTOR and PROPERTY APPRAISER as provided in this Agreement and further agrees to fulfill its duties and responsibilities under law and pursuant to this Agreement.

The DISTRICT, PROPERTY APPRAISER and TAX COLLECTOR hereby agree as follows:

1. Commencing with the 2020 calendar year, and all subsequent years, except as provided in paragraph seven (7), the PROPERTY APPRAISER as agent for the DISTRICT shall list, prepare, submit and certify to the TAX COLLECTOR by **September 15th**, on compatible electronic medium, tied to the property identification number, the non-ad valorem assessment roll, and that the District shall comply with all applicable provisions of Chapter 197, Florida Statutes, and related rules, including, but not limited to, compliance with all advertisements and notices required in the election to use the non-ad valorem assessment methodology, levying and roll adoption (subsequent years).

2. Because the DISTRICT, by the 10th of January, 2020 did furnish the legal description of the land area on which the non-ad valorem assessments be levied for calendar year 2020 to the Property Appraiser, the Property Appraiser shall determine accurately the name, address and legal description of each affected parcel and submit that information to the DISTRICT by the 1st of June, 2020; the PROPERTY APPRAISER shall also act as the agent for the DISTRICT (as Principal) to list, extend, and prepare the non-ad valorem assessment roll for and on behalf of the DISTRICT and certify it by 15th September, 2020 in the name of the DISTRICT to the TAX COLLECTOR in compatible electronic medium tied to the property identification number; provided, however, that the PROPERTY APPRAISER shall not be under any duty to act as agent of the DISTRICT in preparing and certifying to the TAX COLLECTOR the non-ad valorem assessment roll unless the DISTRICT shall have provided the PROPERTY APPRAISER, no later than August 1st of each calendar year as a condition precedent, the officially adopted per unit of property non-ad valorem assessments as officially adopted by the Board of Supervisors at a duly noticed meeting.

3. Pursuant to expressed authority in Section 197.3632, Florida Statutes, the TAX COLLECTOR shall be compensated at the rate of two percent (2%) of the non-ad valorem assessments collected as compensation for all costs of the TAX COLLECTOR, which two percent (2%) shall be withheld by the TAX COLLECTOR as payment prior to distribution to the DISTRICT of funds collected.

4. The DISTRICT hereby agrees to compensate the PROPERTY APPRAISER for all necessary administrative costs as defined in section 197.3632(2), Florida Statutes, incurred in filling both statutory and contractual duty of the PROPERTY APPRAISER under this Agreement and the DISTRICT shall compensate the PROPERTY APPRAISER at the rate of one and one-half percent (1.5%) of the non-ad valorem assessment collected for setting up the non-ad valorem or special assessment roll and, annually thereafter, the amount of one and one-half percent (1.5%) of the non-ad valorem assessment collected for the maintenance of each benefit unit (parcel of property).

5. If the actual costs of performing these services by the PROPERTY APPRAISER exceed the compensation referenced in paragraph four (4) above, then the compensation to be paid by the DISTRICT to the PROPERTY APPRAISER shall equal the actual cost of performing such services.

6. The parties to this Agreement agree to consult and cooperate as necessary and practical for the efficient and timely listing, preparation, submissions, certification, collection and enforcement against delinquencies of the DISTRICT non-ad valorem or special assessment rolls and levies including provision by the DISTRICT to the other parties of any staff assistance reasonably necessary and required to affect the purposes of this Agreement.

7. The term of this Agreement shall commence with the 2020 non-ad valorem assessment rolls and shall continue and extend uninterrupted from year to year from the effective date as indicated below unless a notice of termination shall be issued by any party. A notice of termination shall be in writing and shall be delivered not less than ninety (90) days in advance of the commencement of the next fiscal year of the DISTRICT save and except during those years when the DISTRICT in timely fashion notifies the TAX COLLECTOR and the PROPERTY APPRAISER that it needs to collect and enforce the assessment pursuant to other provisions of law.

8. In performing these services herein specifically provided, neither the TAX COLLECTOR nor the PROPERTY APPRAISER is in any way, express or implied, direct or indirect, responsible for proposing, imposing or levying any non-ad valorem special assessment and/or for determining whether any such special or non-ad valorem assessment levied by the DISTRICT is authorized, constitutional, legal and valid and the DISTRICT acknowledges that it is solely responsibility of the DISTRICT to levy such assessments and to make sure they are authorized, legal, valid and constitutional.

9. All agreements previously entered into by and between the parties hereto in conflict herewith are hereby superseded to the extent of the conflict.

10. This Agreement shall become effective upon the signing of the Agreement by the TAX COLLECTOR, the PROPERTY APPRAISER, and the DISTRICT, and with the appropriate filing with the Clerk of the Circuit Court of Collier County, Florida, and shall supersede any and all prior Agreements.

EXECUTED this 24th day of April, 2019

COLLIER COUNTY PROPERTY APPRAISER

Vickie A. Downes
Witness

By: Abe Skinner
ABE SKINNER

Vickie A. Downes
Printed Name

Patricia A. Hisler
Witness

PATRICIA A. HISLER
Printed Name

The foregoing instrument was acknowledged before me this 3rd day of April, 2019 by ABE SKINNER, as Property Appraiser for Collier County, Florida, who is personally known to me or who has produced Identification.

Patricia A. Hisler
Signature of Person Taking Acknowledgement

(Affix Seal)



Name of Acknowledger Typed, Printed or Stamped

Title or Rank

Serial Number, if any
My Commission expires:

COLLIER COUNTY TAX COLLECTOR

[Signature]
Witness

By: [Signature]
LARRY H. RAY

ROBERT STONEBURNER
Printed Name

Doris Cruz
Witness

Printed Name

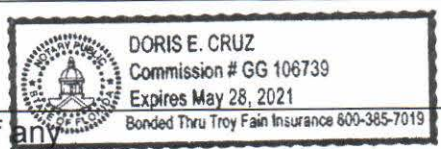
The foregoing instrument was acknowledged before me this 4th day of April, 2019 by LARRY H. RAY, as Tax Collector for Collier County, Florida, who is personally known to me or who has produced _____ Identification.

(Affix Seal)

[Signature]
Signature of Person Taking Acknowledgement

Doris E. Cruz
Name of Acknowledger Typed, Printed or Stamped

Title or Rank



Serial Number, if any
My Commission expires:

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT

Karen E. Welks
Witness

By: [Signature]
Mark Taylor

Karen E. Welks
Printed Name

By: Mark Taylor
Chair, Board of Supervisors

[Signature]
Witness

Carl Baracco
Printed Name

The foregoing instrument was acknowledged before me this 24th day of April, 2019 by Mark Taylor, as Chairman of the Board of Supervisors of **ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT**, who is personally known to me or who has produced _____ identification.

[Signature]
Signature of Person Taking Acknowledgement

Diane C. Cerbone
Name of Acknowledger Typed, Printed or Stamped



Title or Rank
Commission # FF957443
Serial Number, if any
My Commission expires: Feb. 4, 2020

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT**

10

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

INTRODUCTION

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

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

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

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

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

GENERAL INSTRUCTIONS FOR USING THE TEMPLATE

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

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

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

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

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

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

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

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

Links to Template Parts:

[Background Information](#)

[Part 1](#)

[Part 2](#)

[Part 3](#)

[Part 4](#)

[Part 5](#)

[Part 6](#)

[Part 7](#)

[Part 8](#)

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

Background Information

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

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

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

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

Indicate the type of local government:

- Municipality
- County
- Independent Special District

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

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

Part 1.1 Narrative Description:

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

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

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

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

Part 1.2 Current Stormwater Program Activities:

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

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

If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program:

- Does your jurisdiction have a dedicated stormwater utility?

If no, do you have another funding mechanism?

If yes, please describe your funding mechanism.

Stormwater management operation and maintenance is funded through non-ad valorem assessments through property taxes on parcels within the district.

- Does your jurisdiction have a Stormwater Master Plan or Plans?

If Yes:

How many years does the plan(s) cover?

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

Please provide a link to the most recently adopted version of the document (if it is published online):

- Does your jurisdiction have an asset management (AM) system for stormwater infrastructure?

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

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

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

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

Notes or Comments on any of the above:

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

Part 1.3 Current Stormwater Program Operation and Maintenance Activities

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

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

Yes

Notes or Comments on the above:

The development within Orange Blossom Ranch CDD is not yet complete, with stormwater management operation and maintenance responsibilities only partially assumed by the CDD or association.

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

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

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

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

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

	Number	Unit of Measurement
Estimated feet or miles of buried culvert:	32,635.00	Feet
Estimated feet or miles of open ditches/conveyances (lined and unlined) that are maintained by the stormwater program:	0.00	Feet
Estimated number of storage or treatment basins (<i>i.e.</i> , wet or dry ponds):	23	
Estimated number of gross pollutant separators including engineered sediment traps such as baffle boxes, hydrodynamic separators, <i>etc.</i> :	0	
Number of chemical treatment systems (<i>e.g.</i> , alum or polymer injection):	0	
Number of stormwater pump stations:	0	
Number of dynamic water level control structures (<i>e.g.</i> , operable gates and weirs that control canal water levels):	0	
Number of stormwater treatment wetland systems:	0	
Other:		
Inlets, catch basins, junction boxes, end treatments:	318.00	
Weirs or other control structures:	3.00	

Notes or Comments on any of the above:

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

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

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

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

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

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

Independent Special Districts:

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

Upload GIS Shapefile of District.

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

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

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

Not applicable.

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

Not applicable.

[Proceed to Part 5](#)

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

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

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

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

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

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

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

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

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

Part 5.1 Routine Operation and Maintenance

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

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

Routine Operation and Maintenance	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Operation and Maintenance Costs	4	22	23	25	26
Brief description of growth greater than 15% over any 5-year period:					

Part 5.2 Future Expansion (Committed Funding Source)

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

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

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

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

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

Expansion Projects with a Committed Funding Source

5.2.1 Flood Protection

Expenditures (in \$thousands)

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

5.2.2 Water Quality

Expenditures (in \$thousands)

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

Part 5.3 Future Expansion with No Identified Funding Source

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

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

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

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

Expansion Projects with No Identified Funding Source

5.3.1 Flood Protection

Expenditures (in \$thousands)

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

5.3.2 Water Quality

Expenditures (in \$thousands)

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

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

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

Specify:	

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

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

Resiliency Projects with a Committed Funding Source

Expenditures (in \$thousands)

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

Resiliency Projects with No Identified Funding Source

Expenditures (in \$thousands)

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

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

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

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

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

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

End of Useful Life Replacement Projects with a Committed Funding Source

Expenditures (in \$thousands)

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

End of Useful Life Replacement Projects with No Identified Funding Source

Expenditures (in \$thousands)

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

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

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

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

Note that for this table:

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

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

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

Routine O&M

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17	0	0					
2017-18	0	0					
2018-19	2	2					
2019-20	2	2					
2020-21	4	4					

Expansion

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

Resiliency

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

Replacement of Aging Infrastructure

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

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

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

Committed Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	22	23	25	26
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Total Committed Revenues (=Total Committed Projects)	22	23	25	26

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

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

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

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

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

Total of Projects without Project Type and/or Funding Source Type			0	0	0	0	0
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**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT**

11

BIG CORKSCREW ISLAND REGIONAL PARK - PHASES 1 & 2

Tailwater at 13.5 - Discharge at 122 cfs

Comparison of Existing Permit/Proposed Stages							
Item	Proposed Orangetree Master Water Management System (OTMS)						
	Waterways	Palmetto Ridge High School	Proposed Big Basin				Proposed Park Ph 1 & 2
			Orange Blossom Ranch	Oil Well Road	39th Ave NE	Park Phase 1	
Control Elev - Permit	11.74	11.74	11.80	11.80	11.75	11.75	--
Control Elev - Proposed	No Change	11.25	11.25	11.25	11.25	--	11.25
25/3 Max Stage - Permit	14.33	14.80	13.70	14.16	14.25	14.07	--
25/3 Max Stage 13.5 Tailwater	14.33	14.78	13.64	13.64	13.64	13.64	13.64
Min Road Crown - Permit	14.34	14.84	13.80	16.91	15.60	15.00 *	--
100/3/0 Max Stage - Permit	15.10	15.25	14.51	--	--	14.81	--
100/3/0 Max Stage 13.5 Tailwater	14.77	15.15	14.77	14.77	14.77	14.77	14.77
Minimum FFE - Permit	15.84	15.34	15.30	NA	NA	17.00 **	--
Minimum FFE - Proposed	No Change	No Change	No Change	No Change	No Change	--	15.50

Elevations are NAVD, conversion factor to NGVD is +1.26

* Minimum design Road Crown within Ph 1 of the Park will remain at 15.00 NAVD.

** Minimum design FFE within Ph 1 of the Park will remain at 17.00' NAVD.

From: [Michael Delate](#)
To: [Carl A. Barraco](#)
Cc: [Richard Ibach](#); [Steve Coleman](#); [Tim Gavin](#); [BishopMargaret](#)
Subject: RE: Big Corkscrew Island Phase 2 Stormwater Management System
Date: Thursday, April 16, 2020 3:13:00 PM
Attachments: [Adjacent Permits comparison-13.5 TW 122 Discharge 2020.01.28.pdf](#)

Here is the comparison table. The changes we made didn't change 100 yr as that assumed no discharge (which Tw and Q allowable affect) so just based on storage.

As you can see OBR's 100 yr is slightly higher than permit but well below FFE.

Please let me know if you have any more questions.

Thanks.

Mike

From: Carl A. Barraco
Sent: Thursday, April 16, 2020 3:08 PM
To: Michael Delate
Cc: Richard Ibach ; Steve Coleman ; Tim Gavin ; BishopMargaret
Subject: RE: Big Corkscrew Island Phase 2 Stormwater Management System

Mike can you send the new report. I see you note below the 25 year stage did not increase but curious of the 100 year stage. Thanks

Carl A. Barraco, P.E.

President

Barraco and Associates, Inc.

Civil Engineers ~ Land Surveyors ~ Planners

2271 McGregor Boulevard

Fort Myers, FL 33901

Phone: (239) 461-3170

Fax: (239) 461-3169

www.barraco.net

File:

From: Michael Delate [mailto:mdelate@gradyminor.com]
Sent: Thursday, April 16, 2020 1:21 PM
To: Carl A. Barraco ; BishopMargaret
Cc: Richard Ibach ; Steve Coleman
Subject: RE: Big Corkscrew Island Phase 2 Stormwater Management System

Hi, Carl,

The only changes were described below in the email thread to you. Bottom line is we had to use what I consider preposterous tailwater elevations and then limited the discharge rate to an existing average that threw off our original design. We had to modify the proposed master structure to accommodate the change. The calculations still worked for OBR as well as the rest of the areas (all coming in below the 25 yr stage).

I can resend the report if you'd like to re-review.

Mike

From: Carl A. Barraco <CarlB@barraco.net>
Sent: Thursday, April 16, 2020 12:45 PM
To: BishopMargaret <Margaret.Bishop@colliercountyfl.gov>

Cc: Richard Ibach <ribach@gradyminor.com>; Michael Delate <mdelate@gradyminor.com>; Steve Coleman <SteveC@barraco.net>

Subject: RE: Big Corkscrew Island Phase 2 Stormwater Management System

I did review Mike's email and I apologize for the delay.

Can you tell us if the design has changed since the first request from July of last year? We reviewed the original info provided back in 2019 and do not want to do another review if nothing has changed. I will then pass this on to Ronto and the CDD's.

I also did receive Richard's email yesterday and understand you are still a go on the project.

Thank you.

Carl A. Barraco, P.E.

President

Barraco and Associates, Inc.

Civil Engineers ~ Land Surveyors ~ Planners

2271 McGregor Boulevard

Fort Myers, FL 33901

Phone: (239) 461-3170

Fax: (239) 461-3169

www.barraco.net

File:

From: BishopMargaret [<mailto:Margaret.Bishop@colliercountyfl.gov>]

Sent: Wednesday, April 15, 2020 2:54 PM

To: Carl A. Barraco <CarlB@barraco.net>; Steve Coleman <SteveC@barraco.net>

Cc: Richard Ibach <ribach@gradyminor.com>; Michael Delate <mdelate@gradyminor.com>

Subject: RE: Big Corkscrew Island Phase 2 Stormwater Management System

Hello Carl and Steve,

This is a follow up to Mike Delate's email discussing the overall Master Drainage Plan involving the County, OBR and CCPS. As you know, the County is in the process of permitting Phase II of the Big Corkscrew Island Regional Park through the SFWMD. We need your review and Ronto's agreement to the plan as proposed before we can move forward with permitting. If you agree to the concept, a draft agreement including water management system control and maintenance will follow. Let me know if we need to meet to discuss.

Respectfully,

Margaret A. Bishop, P.E.

Principal Project Manager

Collier Logo



Facilities Management Division

3335 Tamiami Trail East Naples Florida 34112

Phone: (239) 252-5857 Cell: (239) 253-8319

From: Michael Delate <mdelate@gradyminor.com>

Sent: Wednesday, February 26, 2020 4:55 PM

To: Carl A. Barraco <CarlB@barraco.net>; Steve Coleman <SteveC@barraco.net>

Cc: Richard Ibach <ribach@gradyminor.com>; BishopMargaret

<Margaret.Bishop@colliercountyfl.gov>

Subject: Big Corkscrew Island Phase 2 Stormwater Management System

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EXTERNAL EMAIL: This email is from an external source. Confirm this is a trusted sender and use extreme caution when opening attachments or clicking links.

Carl and Steve,

We've discussed this project before of modifying Orange Blossom Ranch's SWMS to accommodate the partial filling of the adjacent 80-ac lake.

As we've discussed, it is proposed to connect the stormwater systems in the old Orangetree area (effectively the area bounded by Imm Rd to the west, Oil Well Rd to the south, a Golden Gate Estates canal to the north and the Golden Gate Main Canal to the west) into one master stormwater system that would be operated by Collier County Stormwater. This would be accomplished by removing or altering the control structures at Phase 1 of the Park, Orange Blossom Ranch and Palmetto Ridge HS and connecting them to the master system. The master system would effectively be one large lake downstream from the school rather than a series of canals and culverts. The control elevation of the project would go down 6" as proposed. The county would also control the system with an operable gate at the connection to the Golden Gate Main Canal and proposed to be able to lower the system prior to a large rain event with an approved operation protocol with SFWMD. This has not been submitted to SFWMD yet. For now it's shown as a fixed weir but a future work order is proposed to design and permit the operable weir.

We've gone through one review by SFWMD and had to modify the tailwater to 13.5 NAVD (about at peak stage for OBR and about a foot above Irma's peak stage in the canal). We also had to limit the discharge rate closer to a combined avg for the new basin. The result is the project still works with the new tailwater and rate.

Details of the modifications are in the attached report. I've also included applicable excerpts of the plans, a comparison of proposed conditions vs existing permit, and a depiction of the proposed basin boundaries.

Please review and let me know if you have any questions. SFWMD would need some sort of authorization and approval from Ronto (OBR HOA) prior to permit issuance. This can be in the form, we expect, of a letter acknowledging the proposed plan and agreeing to it and then prior to construction having a formal agreement in place with the various parties including OBR. Those details can be worked out. For now, we need your review and Ronto agreement to the plan as proposed.

Thanks again.

Mike

Michael J. Delate, P.E.

Sr. Vice President

gradyminor



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Web - <http://www.gradyminor.com>

From: [Carl A. Barraco](#)
To: [Michael Delate](#); [Cindy Cerbone](#)
Cc: [Wes Haber - Orange Blossom Ranch & Groves \(Wesley.Haber@KutakRock.com\)](#); [ClosasDave](#); [Kim Scher](#)
Subject: RE: Orange Blossom Ranch FW: Request for Additional Information Letter
Date: Monday, June 27, 2022 10:32:54 AM
Attachments: [image001.png](#)
[image002.png](#)
[RE Big Corkscrew Island Phase 2 Stormwater Management System.msg](#)

Hello Mike. I have attached the last email I can find between the two of us from April of 2020. At that time, I came to the conclusion that everything looked Ok but that I did not know what the ramifications may be to increasing the 100 year elevation 0.3' after residents have purchased their homes. I understand the elevation is still below the FFEL but it does lower their level of service (LOS). In other words, without this change the existing homeowners have more freeboard protection against a storm greater than a 100 year return frequency. I remember you and I discussed this and I thought that you came up with something that would maintain the 100 year elevation. Do you remember this and can you provide an update before July 27?

Thank you.

Carl A. Barraco, P.E.
President
Barraco and Associates, Inc.
Civil Engineers ~ Land Surveyors ~ Planners
2271 McGregor Boulevard
Fort Myers, FL 33901
Phone: (239) 461-3170
Fax: (239) 461-3169

File:

From: Michael Delate <mdelate@gradyminor.com>
Sent: Monday, June 27, 2022 9:15 AM
To: Cindy Cerbone <cerbonec@whhassociates.com>; Carl A. Barraco <CarlB@barraco.net>
Cc: rhoyl@rockpointgroup.com; Mark Taylor (taylorm@ronto.com) <taylorm@ronto.com>; Wes Haber - Orange Blossom Ranch & Groves (Wesley.Haber@KutakRock.com) <Wesley.Haber@KutakRock.com>; Jamie Sanchez <sanchezj@whhassociates.com>; Andrew Kantarzhi <kantarzhia@whhassociates.com>; ClosasDave <Dave.Closas@colliercountyfl.gov>; Kim Scher <kscher@gradyminor.com>
Subject: RE: Orange Blossom Ranch FW: Request for Additional Information Letter

Good morning. Please add us to the meeting if you can and send invitation. I've cc'd the county PM, Dave Closas, on this.

Carl, it's been so long on this so please send us a list of what you'd need. I've cc'd Kim on this so she can send it out. I think our latest eng strom report would answer your questions.

It is the same application that has lingered for 2 years. We finally have momentum to finalize this and get construction going. Note that we are also in design for the master operable weir at the Bollt Canal that will provide the ability to lower water levels prior to and after a large rain event. We've coordinated with BCB quite a bit on that and they are fully on board.

Thanks for your help, all.

I'm out of the office on a family matter with limited cell and email service. Will be back in the office 7/11.

From: Cindy Cerbone <cerbonec@whhassociates.com>
Sent: Monday, June 27, 2022 8:20 AM
To: Carl A. Barraco <CarlB@barraco.net>; Michael Delate <mdelate@gradyminor.com>
Cc: Barry.Williams@colliergov.net; rhoyl@rockpointgroup.com; Mark Taylor (taylorm@ronto.com) <taylorm@ronto.com>; Wes Haber - Orange Blossom Ranch & Groves (Wesley.Haber@KutakRock.com) <Wesley.Haber@KutakRock.com>; Jamie Sanchez <sanchezj@whhassociates.com>; Andrew Kantarzhi <kantarzhia@whhassociates.com>
Subject: RE: Orange Blossom Ranch FW: Request for Additional Information Letter

Carl,

Good morning and thank you for your suggestion! Please see details below about the next CDD meeting for Orange Blossom Ranch:

Date: Wednesday, July 27th
Time: 2:00PM
Location: The Ronto Group, 3066 Tamiami Trail North, Suite 201, Naples, Florida 34103

Cindy

Cindy Cerbone

District Manager

E-Mail: cerbonec@whhassociates.com

Wrathell, Hunt and Associates, LLC

2300 Glades Road #410W

Boca Raton, FL 33431

Toll-free: (877)276-0889

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Cell: (561)346-5294

Fax: (561)571-0013

FRAUD ALERT ---- DUE TO INCREASED INCIDENTS OF WIRE FRAUD, IF YOU RECEIVE WIRE INSTRUCTIONS FROM OUR OFFICE DO NOT SEND

A WIRE.

www.whassociates.com

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WHA Logo with Title Letterhead dark grey Letters



From: Carl A. Barraco <CarlB@barraco.net>

Sent: Monday, June 27, 2022 7:35 AM

To: Cindy Cerbone <cerbonec@whassociates.com>; mdelate@gradyminor.com

Cc: Barry.Williams@colliergov.net; rhoyl@rockpointgroup.com; Mark Taylor (taylorm@ronto.com) <taylorm@ronto.com>; Wes Haber - Orange Blossom Ranch & Groves (Wesley.Haber@KutakRock.com) <Wesley.Haber@KutakRock.com>

Subject: RE: Orange Blossom Ranch FW: Request for Additional Information Letter

Cindy this is the same issue as is in my 6-22-22 email referencing BCIRP Ph 2 Orange Blossom Ranch (copy attached). It may be wise to invite Collier County and Grady Minor representatives to the next CDD BOS meeting to discuss.

Cindy can you let us all know the date of the next CDD BOS meeting?

Mike please send the info I requested for my review prior to the CDD meeting. You may recall the concern months ago was that the modification would increase the storm stages, although the 100 year stage was still below the finished floors. I recall you had a way to address that concern. Is this the same permit application?

Thank you all.

Carl A. Barraco, P.E.
President
Barraco and Associates, Inc.
Civil Engineers ~ Land Surveyors ~ Planners
2271 McGregor Boulevard
Fort Myers, FL 33901
Phone: (239) 461-3170
Fax: (239) 461-3169

File:

From: Cindy Cerbone <cerbonec@whhassociates.com>
Sent: Friday, June 24, 2022 4:51 PM
To: Carl A. Barraco <CarlB@barraco.net>
Cc: Barry.Williams@colliergov.net; mdelate@gradyminor.com; rhoyl@rockpointgroup.com; Mark Taylor (taylorm@ronto.com) <taylorm@ronto.com>
Subject: Orange Blossom Ranch FW: Request for Additional Information Letter

Carl,

Please see below – thank you!

Cindy

Cindy Cerbone

District Manager

E-Mail: cerbonec@whhassociates.com

Wrathell, Hunt and Associates, LLC

2300 Glades Road #410W

Boca Raton, FL 33431

Toll-free: (877)276-0889

Phone: (561)571-0010

Cell: (561)346-5294

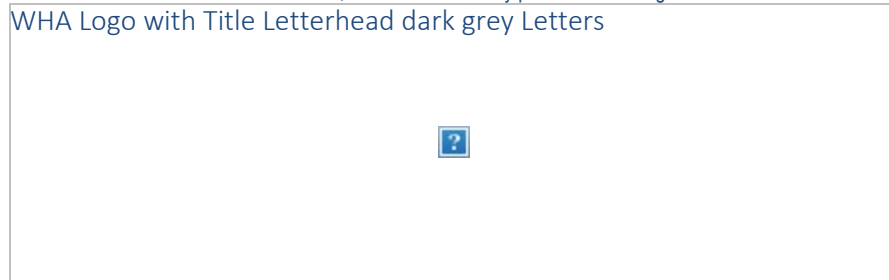
Fax: (561)571-0013

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WHA Logo with Title Letterhead dark grey Letters



From: sfwmd <noreply@sfwmd.gov>
Sent: Friday, June 24, 2022 4:49 PM
To: Barry.Williams@colliergov.net
Cc: mdelate@gradyminor.com; rhoyl@rockpointgroup.com; Cindy Cerbone <cerbonec@whhassociates.com>
Subject: Request for Additional Information Letter

Please review the attached letter concerning the project called Orange Blossom Ranch Basin A, Application No. 220328-33721.

NPDES Permitting Program:

https://www.sfwmd.gov/sites/default/files/documents/npdes_brochure.pdf

If you have questions regarding this request, please contact appropriate District review staff identified in the letter.

To search application/permit information, please visit the District's ePermitting website at link below.



Instruction on how a search for information can be found on the webpage. For additional assistance with ePermitting, please email epermits@sfwmd.gov.

If you wish to be removed from this distribution list, please email permits@sfwmd.gov

NOTE:

While the District supports that it is commonplace and convenient to collaborate via email during the pre-application/application process, Permit Applications and Responses to a Request for Additional Information (RAI) submitted via email are not an official submittal (Section 4.4 of Environmental Resource Permit Applicant's Handbook Volume I) and (Section 40E-2.101, F.A.C. for Water Use Permits). For timely and efficient processing of permit applications and RAI responses, please submit online using ePermitting (link above).

Florida enjoys a broad public records law. This e-mail and any response to this e-mail are subject to that law and may be reviewed by the public.

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In accepting and utilizing any drawings or other electronic data provided by Barraco and Associates, Inc., the recipient agrees that all such drawings and data are instruments of service of Barraco and Associates, Inc. who shall be deemed the author of the drawings and data, and shall retain all common law, statutory and other rights, including copyrights. Any inconsistencies the recipient discovers will be reported to Barraco and Associates, Inc. and will be corrected by Barraco and Associates, Inc.

The recipient accepts responsibility for confirming with Barraco and Associates, Inc. that the electronic file is current at the time of use by the recipient. The recipient also agrees to hold Barraco and Associates, Inc. harmless for any cost or damages incurred due to the recipient's use of an outdated electronic file and for any costs associated with updating the recipient's electronic files in the event of future revisions by Barraco and Associates, Inc.

The recipient agrees not to use these drawings and data, in whole or in part, for any purpose or project other than the project which is the subject of this agreement, nor shall the recipient provide that attached data to any other party not indicated as a recipient in the "To" field of this message. The recipient agrees to waive all claims against Barraco and Associates, Inc. resulting in any way from any unauthorized changes or reuse of the drawings and data for any other project by anyone other than Barraco and Associates, Inc.

In addition, the recipient agrees, to the fullest extent permitted by law, to indemnify and hold Barraco and Associates, Inc. harmless from any damage, liability or costs, including reasonable attorney fees and costs of defense, arising from any changes made by anyone other than Barraco and Associates, Inc. or from any reuse of the drawings and data without the prior written consent of Barraco and Associates, Inc.

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT**

12

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JUNE 30, 2022**

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022**

	General Fund	Debt Service Fund Series 2019	Capital Projects Fund Series 2019	Total Governmental Funds
ASSETS				
Cash	\$ 117,763	\$ -	\$ -	\$ 117,763
Investments				
Revenue	-	259,982	-	259,982
Reserve	-	326,120	-	326,120
Construction	-	-	57	57
Due from general fund	-	286	-	286
Total assets	<u>\$ 117,763</u>	<u>\$ 586,388</u>	<u>\$ 57</u>	<u>\$ 704,208</u>
LIABILITIES				
Liabilities:				
Due to Developer	\$ 2,035	\$ -	\$ -	\$ 2,035
Due to debt service fund	286	-	-	286
Developer advance	11,250	-	-	11,250
Total liabilities	<u>13,571</u>	<u>-</u>	<u>-</u>	<u>13,571</u>
FUND BALANCES				
Restricted for				
Debt service	-	586,388	-	586,388
Capital projects	-	-	57	57
Unassigned	104,192	-	-	104,192
Total fund balances	<u>104,192</u>	<u>586,388</u>	<u>57</u>	<u>690,637</u>
Total liabilities and fund balances	<u>\$ 117,763</u>	<u>\$ 586,388</u>	<u>\$ 57</u>	<u>\$ 704,208</u>

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ 91,903	\$ 90,042	102%
Assessment levy: off-roll	-	14,896	14,896	100%
Total revenues	<u>-</u>	<u>106,799</u>	<u>104,938</u>	102%
EXPENDITURES				
Professional & administrative				
Supervisors	-	600	6,000	10%
Management/accounting/recording	4,000	36,000	48,000	75%
Legal	-	621	15,000	4%
Engineering	-	425	8,500	5%
Audit	-	5,700	5,700	100%
Arbitrage rebate calculation**	-	750	750	100%
Dissemination agent*	83	750	1,000	75%
Trustee*	-	-	6,500	0%
Telephone	17	150	200	75%
Postage	-	139	500	28%
Printing & reproduction	42	375	500	75%
Legal advertising	-	308	1,500	21%
Annual special district fee	-	175	175	100%
Insurance	-	5,570	5,919	94%
Contingencies/bank charges	-	55	500	11%
ADA website compliance	-	-	210	0%
Website maintenance	-	705	705	100%
Property appraiser	-	755	1,413	53%
Tax collector	-	1,838	1,876	98%
Total professional & administrative	<u>4,142</u>	<u>54,916</u>	<u>104,948</u>	52%
Excess/(deficiency) of revenues over/(under) expenditures	(4,142)	51,883	(10)	
Fund balances - beginning	108,334	52,309	27,504	
Fund balances - ending	<u>\$ 104,192</u>	<u>\$ 104,192</u>	<u>\$ 27,494</u>	

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2019
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ 578,919	\$ 579,657	100%
Assessment levy: off-roll	-	93,721	93,721	100%
Interest	141	166	-	N/A
Total revenues	<u>141</u>	<u>672,806</u>	<u>673,378</u>	100%
EXPENDITURES				
Principal	-	180,000	180,000	100%
Interest	-	473,140	473,140	100%
Total expenditures	<u>-</u>	<u>653,140</u>	<u>653,140</u>	100%
Other fees and charges				
Property appraiser	-	4,838	9,057	53%
Tax collector	-	11,578	12,076	96%
Total other fees and charges	<u>-</u>	<u>16,416</u>	<u>21,133</u>	78%
Total expenditures	<u>-</u>	<u>669,556</u>	<u>674,273</u>	99%
Excess/(deficiency) of revenues over/(under) expenditures	141	3,250	(895)	
Fund balance - beginning	586,247	583,138	576,757	
Fund balance - ending	<u>\$ 586,388</u>	<u>\$ 586,388</u>	<u>\$ 575,862</u>	

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2019
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date
REVENUES	\$ -	\$ -
Total revenues	-	-
EXPENDITURES	\$ -	\$ -
Total expenditures	-	-
Net increase/(decrease), fund balance	-	-
Beginning fund balance	57	57
Ending fund balance	\$ 57	\$ 57

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT**

13

DRAFT

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

The Board of Supervisors of the Orange Blossom Ranch Community Development District held a Regular Meeting on April 27, 2022, at 2:00 p.m., at The Ronto Group, 3066 Tamiami Trail North, Suite 201, Naples, Florida 34103.

Present were:

Mark Taylor	Chair
Brian O'Donnell	Assistant Secretary
Kathy Miller	Assistant Secretary

Also present were:

Cindy Cerbone	District Manager
Jamie Sanchez	Wrathell, Hunt and Associates, LLC
Andrew Kantarzhi	Wrathell, Hunt and Associates, LLC
Wes Haber (via telephone)	District Counsel
Carl Barraco (via telephone)	District Engineer

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Ms. Cerbone called the meeting to order at 2:00 p.m. Supervisors Taylor, Miller and O'Donnell were present. Supervisors Welks and Bloom were not present.

SECOND ORDER OF BUSINESS

Public Comments

There were no public comments.

THIRD ORDER OF BUSINESS

**Acceptance of Resignation of Ken Bloom,
Seat 4; Term Expires November 2022**

Ms. Cerbone presented Mr. Ken Bloom's resignation letter.

On MOTION by Ms. Miller and seconded by Mr. Taylor, with all in favor, the resignation of Mr. Ken Bloom, dated December 3, 2021, was accepted.

41 **FOURTH ORDER OF BUSINESS** **Consider Appointment to Fill Unexpired Term of**
42 **Seat 4**

- 43
- 44 • **Administration of Oath of Office (*the following to be provided in a separate package*)**
- 45 **A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and**
- 46 **Employees**
- 47 **B. Membership, Obligations and Responsibilities**
- 48 **C. Chapter 190, Florida Statutes**
- 49 **D. Financial Disclosure Forms**
- 50 **I. Form 1: Statement of Financial Interests**
- 51 **II. Form 1X: Amendment to Form 1, Statement of Financial Interest**
- 52 **III. Form 1F: Final Statement of Financial Interests**
- 53 **E. Form 8B: Memorandum of Voting Conflict**

54 This item was deferred.

55

56 **FIFTH ORDER OF BUSINESS** **Consideration of Resolution 2022-01,**
57 **Designating Certain Officers of the District,**
58 **and Providing for an Effective Date**

59 Ms. Cerbone presented Resolution 2022-01 and suggested that the Board reconsider
60 the slate of officers, since Mr. Bloom vacated his role as Vice Chair. Ms. Miller nominated Ms.
61 Karen Welks as Vice Chair, with the balance of the Board unchanged, as follows:
62

63	Mark Taylor	Chair
64	Karen Welks	Vice Chair
65	Craig Wrathell	Secretary
66	Kathy Miller	Assistant Secretary
67	Brian O’Donnell	Assistant Secretary
68	Vacant	Assistant Secretary
69	Cindy Cerbone	Assistant Secretary

70 No other nominations were made. Prior appointments by the Board for Treasurer and
71 Assistant Treasurer remain unaffected by this Resolution.

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On MOTION by Ms. Miller and seconded by Mr. Taylor, with all in favor, Resolution 2022-01, Designating Certain Officers of the District, as nominated, and Providing for an Effective Date, was adopted.

SIXTH ORDER OF BUSINESS

Ratification of Hopping Green & Sams, P.A., Transition Letter

- **Ratification of Kutak Rock LLP Retention and Fee Agreement**

Ms. Cerbone presented the Hopping Green & Sams Transition Letter and the Kutak Rock LLP Retention and Fee Agreement, which were executed by the Board Chair in between meetings.

Mr. Haber stated Kutak Rock Staff will have access to the same files and resources as before and the rates are unchanged.

On MOTION by Ms. Miller and seconded by Mr. Taylor, with all in favor, the Hopping Green & Sams, P.A., Transition Letter and Kutak Rock LLP Retention and Fee Agreement, were ratified.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2022-02, Approving Proposed Budgets for Fiscal Year 2022/2023 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; and Providing an Effective Date

Ms. Cerbone presented Resolution 2022-02. She reviewed the proposed Fiscal Year 2023 budget, highlighting any line item increases, decreases and adjustments, compared to the Fiscal Year 2022 budget, and explained the reasons for any changes.

On MOTION by Ms. Miller and seconded by Mr. O’Donnell, with all in favor, Resolution 2022-02, Approving Proposed Budgets for Fiscal Year 2022/2023 and Setting a Public Hearing Thereon Pursuant to Florida Law for July 27, 2022 at 2:00 p.m., at the Ronto Group, 3066 Tamiami Trail North, Suite 201, Naples, Florida 34103; Addressing Transmittal, Posting and Publication Requirements; and Providing an Effective Date, was adopted.

112 **EIGHTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-03,
Designating a Date, Time, and Location for
Landowners' Meeting and Election;
Providing for Publication, Providing for
Severability and an Effective Date**

113
114
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117

118 Ms. Cerbone presented Resolution 2022-03. Seats 1 and 2, currently held by Ms. Miller
119 and Mr. Taylor, respectively, and Seat 4, vacated by Mr. Bloom, will be up for election.

120 Ms. Cerbone stated that there is a strong likelihood that, by November, the Developer
121 might no longer own any property within the CDD and the homes will either be owned by
122 Lennar or the current property owners; therefore, there is a strong possibility that no one will
123 attend the Landowners' meeting.

124 Regarding what happens if no landowners attend the Landowners' meeting, Mr. Haber
125 stated Chapter 190 has specific language that deals with an instance where no one qualifies for
126 a general election seat but that is a different set of circumstances. He did not believe it has
127 specific language addressing what happens if a Landowners' meeting is noticed and no
128 landowners attend. In that regard, Staff could possibly apply the general election language
129 wherein the Board Members currently in the Seats would be held over and could remain in the
130 Seat if they choose; however, Board Members who do not wish to maintain their Seats have a
131 right to resign.

132 Ms. Cerbone would contact Ms. Welks to confirm that the Ronto Group no longer owns
133 property in the CDD and ask her to contact Lennar regarding designating Ms. Cerbone as the
134 proxy holder or sending a representative to be the proxy holder.

135

136 **On MOTION by Ms. Miller and seconded by Mr. Taylor, with all in favor,
137 Resolution 2022-03, Designating a Date, Time, and Location of November 3,
138 2022 at 2:00 p.m., at the Ronto Group, 3066 Tamiami Trail North, Suite 201,
139 Naples, Florida 34103 for Landowners' Meeting and Election; Providing for
140 Publication, Providing for Severability and an Effective Date, was adopted.**

141

142

143 **NINTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-04,
Designating Dates, Times and Locations for
Regular Meetings of the Board of
Supervisors of the District for Fiscal Year**

144

145

146

147 **2022/2023 and Providing for an Effective**
148 **Date**

149
150 Ms. Cerbone presented Resolution 2022-04. The following would be inserted into the
151 Fiscal Year 2023 Meeting Schedule:

152 DATES: November 3, 2022, April 6, 2023 and August 3, 2023

153 TIME: 2:00 PM

154

155 **On MOTION by Mr. Taylor and seconded by Ms. Miller, with all in favor,**
156 **Resolution 2022-04, Designating Dates, Times and Locations for Regular**
157 **Meetings of the Board of Supervisors of the District for Fiscal Year 2022/2023**
158 **and Providing for an Effective Date, was adopted.**

159

160

161 **TENTH ORDER OF BUSINESS**

Discussion: Statutory Changes from 2021
Legislative Session

162

163

164 **A. Public Records Exemptions Advisory Notice**

165 Mr. Haber stated that individuals, such as judges and police officers, who are entitled to
166 have their personal information exempt from public records must inform District Managers of
167 their status.

168 **B. Wastewater and Stormwater Needs Analysis**

169 Mr. Haber discussed new legislation that requires governmental entities that own,
170 operate or maintain stormwater management systems to prepare a Stormwater Management
171 Needs Analysis Report and file it with the State by June 30, 2022.

- 172 • **Consideration of Barraco and Associates, Inc., Work Order No. 1 to Prepare**
173 **Stormwater Management Needs Analysis**

174 Ms. Cerbone presented Work Order No. 1 to Prepare the Stormwater Management
175 Needs Analysis Report, in a not-to-exceed amount of \$4,500.

176

177 **On MOTION by Ms. Miller and seconded by Mr. O'Donnell, with all in favor,**
178 **Barraco and Associates, Inc., Work Order No. 1 to prepare the Stormwater**
179 **Management Needs Analysis Report, in a not-to-exceed amount of \$4,500, was**
180 **approved.**

181

182 C. Prompt Payment Policies

- 183 • Consideration of Resolution 2022-05, Adopting Prompt Payment Policies and
- 184 Procedures Pursuant to Chapter 218, Florida Statutes; Providing a Severability
- 185 Clause; and Providing an Effective Date

186 Mr. Haber presented Resolution 2022-05. This brings the CDD’s Prompt Payment Policy
 187 consistent with recent changes in the Florida law.

188

189 On MOTION by Ms. Miller and seconded by Mr. O’Donnell, with all in favor,
 190 Resolution 2022-05, Adopting Prompt Payment Policies and Procedures
 191 Pursuant to Chapter 218, Florida Statutes; Providing a Severability Clause; and
 192 Providing an Effective Date, was adopted.

193

194

195 D. Publication of Legal Notices

196 This item was not addressed.

197

198 ELEVENTH ORDER OF BUSINESS

Acceptance of Unaudited Financial
Statements as of March 31, 2022

199

200

201 Ms. Cerbone presented the Unaudited Financial Statements as of March 31, 2022.

202

203 On MOTION by Mr. Taylor and seconded by Ms. Miller, with all in favor, the
 204 Unaudited Financial Statements as of March 31, 2022, were accepted.

205

206

207 TWELFTH ORDER OF BUSINESS

Approval of July 28, 2021 Public Hearing
and Regular Meeting Minutes

208

209

210 Ms. Cerbone presented the July 28, 2021 Public Hearing and Regular Meeting Minutes.

211

212 On MOTION by Ms. Miller and seconded by Mr. O’Donnell, with all in favor, the
 213 July 28, 2021 Public Hearing and Regular Meeting Minutes, as presented, were
 214 approved.

215

216

217 THIRTEENTH ORDER OF BUSINESS

Staff Reports

218

219 A. District Counsel: *Kutak Rock LLP*

220 There was no report.

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

222 There was no report.

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

224 I. 869 Registered Voters as of April 15, 2022

225 II. NEXT MEETING DATE: July 27, 2022 at 2:00 p.m.

226 o QUORUM CHECK

227 The next meeting would be held on July 27, 2022.

228

229 **FOURTEENTH ORDER OF BUSINESS**

Board Members' Comments/Requests

230

231 There were no Board Members' comments or requests.

232

233 **FIFTEENTH ORDER OF BUSINESS**

Audience Comments

234

235 There were no audience comments.

236

237 **SIXTEENTH ORDER OF BUSINESS**

Adjournment

238

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

240

241 **On MOTION by Mr. Taylor and seconded by Mr. O'Donnell, with all in favor,**
242 **the meeting adjourned at 2:27 p.m.**

243

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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254

Secretary/Assistant Secretary

Chair/Vice Chair

**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT**

14CI



Jennifer J. Edwards Supervisor of Elections

April 15, 2022

Ms Daphne Gillyard
Orange Blossom Ranch
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 869 active registered voters residing in the Orange Blossom Ranch as of April 15, 2022.

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

Sincerely,

David B Carpenter
Qualifying Officer
Collier County Supervisor of Elections
(239) 252-8501
Dave.Carpenter@colliervotes.gov



**ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT**

14CII

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2022/2023 MEETING SCHEDULE

LOCATION

The Ronto Group, 3066 Tamiami Trail North, Suite 201, Naples, Florida 34103

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
November 3, 2022	Landowners' Meeting	2:00 PM
April 6, 2023	Regular Meeting	2:00 PM
August 3, 2023	Public Hearing & Regular Meeting	2:00 PM