

**EAST BONITA
BEACH ROAD**

**COMMUNITY DEVELOPMENT
DISTRICT**

August 17, 2020

**BOARD OF SUPERVISORS
VIRTUAL PUBLIC HEARING
AND MEETING AGENDA**

East Bonita Beach Road Community Development District

OFFICE OF THE DISTRICT MANAGER

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

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

August 10, 2020

Board of Supervisors
East Bonita Beach Road Community Development District

Dear Board Members:

The Board of Supervisors of the East Bonita Beach Road Community Development District will hold Multiple Public Hearings and a Regular Meeting on August 17, 2020, at 10:30 a.m., remotely, via Zoom, at <https://us02web.zoom.us/j/86148490160>, Meeting ID **861 4849 0160** or by dialing **1-929-205-6099**, Meeting ID **861 4849 0160**. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2019, Prepared by Grau & Associates
4. Consideration of Resolution 2020-04, Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2019
5. Public Hearing on Adoption of Fiscal Year 2020/2021 Budget
 - A. Proof/Affidavit of Publication
 - B. Consideration of Resolution 2020-05, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2020, and Ending September 30, 2021; Authorizing Budget Amendments; and Providing an Effective Date
6. Public Hearing to Hear Comments and Objections on the Imposition of Maintenance and Operation Assessments to Fund the Budget for Fiscal Year 2020/2021, Pursuant to Florida Law
 - A. Proof/Affidavit of Publication
 - B. Mailed Notice(s) to Property Owners

ATTENDEES:

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

NOTE: Meeting Time

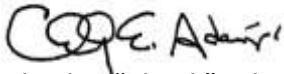
- C. Consideration of Resolution 2020-06, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2020/2021; Providing for the Collection and Enforcement of Special Assessments, Including but not Limited to Penalties And Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
7. Consideration of Resolution 2020-07, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2020/2021 and Providing for an Effective Date
8. Presentation/Consideration of Engineer's Report [Assessment Area2 Project]
9. Presentation/Consideration of Special Assessment Methodology Report [Assessment Area2 Project]
10. Consideration of Resolution 2020-08, Declaring Special Assessments; Designating the Nature and Location of the Proposed Improvements; Declaring the Total Estimated Cost of the Improvements, the Portion To Be Paid By Assessments, and the Manner and Timing In Which the Assessments Are To Be Paid; Designating the Lands Upon Which the Assessments Shall Be Levied; Providing for an Assessment Plat and a Preliminary Assessment Roll; Addressing the Setting of Public Hearings; Providing for Publication of this Resolution; and Addressing Conflicts, Severability and an Effective Date
11. Acceptance of Unaudited Financial Statements as of June 30, 2020
12. Approval of May 18, 2020 Virtual Public Meeting Minutes
13. Other Business
14. Staff Reports
 - A. District Counsel: *Hopping, Green & Sams, PA*
 - B. District Engineer: *Banks Engineering, Inc.*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - 39 Registered Voters in District as of April 15, 2020
15. Audience Comments/Supervisors' Requests
16. Adjournment

“Further, please be advised that the Florida Governor’s Office has declared a state of emergency due to the Coronavirus (COVID-19). As reported by the Center for Disease Control and World Health Organization, COVID-19 can spread from person-to-person through small droplets from the nose or mouth, including when an individual coughs or sneezes. These droplets may land on objects and surfaces. Other people may contract COVID-19 by touching these objects or surfaces, then touching their eyes, nose or mouth. Therefore, merely cleaning facilities, while extremely important and vital in this crisis, may not be enough to stop the spread of this virus. “

“That said, the District wants to encourage public participation in a safe and efficient manner. Toward that end, anyone wishing to listen and participate in the meeting may do so, via Zoom, at <https://us02web.zoom.us/j/86148490160>, Meeting ID **861 4849 0160** or by dialing **1-929-205-6099**, Meeting ID **861 4849 0160**. Additionally, participants are encouraged to submit questions and comments to the District’s manager at adamsc@whhassociates.com or info@eastbonitabeachroadcdd.net at least forty-eight (48) hours in advance of the meeting to facilitate the Board’s consideration of such questions and comments during the meeting.”

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

Sincerely,



Chesley “Chuck” Adams
District Manager

OPTIONS FOR MEETING PARTICIPATION

<https://us02web.zoom.us/j/86148490160>

MEETING ID: 861 4849 0160

OR

CALL IN NUMBER: 1-929-205-6099

MEETING ID: 861 4849 0160

EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT

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**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2019**

**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
East Bonita Beach Road Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of East Bonita Beach Road Community Development District, Lee County, Florida (the "District") as of and for the fiscal year ended September 30, 2019, 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, 2019, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2020, 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, 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.

B. Law & Associates

June 1, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of East Bonita Beach Road Community Development District, Lee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2019. 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 (\$147,886).
- The change in the District's total net position in comparison with the prior year was \$129,623, 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, 2019, the District's governmental fund reported an ending fund balance of \$406,191, a decrease of (\$4,489,786) in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects and the remainder is unassigned deficit fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

The government-wide financial statements include all governmental activities that are principally supported by Developer assessment revenues. The District does not have any business-type activities. The governmental activity of the District includes the general government (management) and maintenance functions.

Fund Financial Statements

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

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 outflow 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 balance 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,	
	2019	2018
Current and other assets	\$ 450,547	\$ 4,914,803
Capital assets, net of depreciation	4,724,716	-
Total assets	5,175,263	4,914,803
Due to primary government		
Current liabilities	148,749	18,826
Long-term liabilities	5,174,400	5,173,486
Total liabilities	5,323,149	5,192,312
Net Position		
Net investment in capital assets	(446,801)	-
Restricted	283,524	4,906,197
Unrestricted	15,391	(5,183,706)
Total net position	\$ (147,886)	\$ (277,509)

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

The District's net position increased during the most recent fiscal year. The majority of the increase was due to assessments collected in the current year for bond payments.

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

CHANGES IN NET POSITION		
FOR THE FISCAL YEAR END SEPTEMBER 30,		
	2019	2018
Revenues:		
Program revenues		
Charges for services	\$ 457,485	\$ 42,949
Operating grants and contributions	30,219	-
Capital grants and contributions	18,996	-
General revenues	19	8
Total revenues	<u>506,719</u>	<u>42,957</u>
Expenses:		
General government	88,231	64,648
Maintenance and operations	29,752	-
Bond issue costs	-	266,375
Interest	259,113	914
Total expenses	<u>377,096</u>	<u>331,937</u>
Change in net position	129,623	(288,980)
Net position - beginning	(277,509)	11,471
Net position - ending	<u>\$ (147,886)</u>	<u>\$ (277,509)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2019 was \$377,096. The costs of the District's activities were primarily funded by program revenues, which were comprised of Developer contributions and Developer assessments. The majority of the increase in expenses is the result an increase in interest expense.

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 for the fiscal year ended September 30, 2019 exceeded appropriations by \$8,623. The over expenditures were funded by available fund balance.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2019, the District had \$4,724,716 invested in capital assets for its governmental activities. In the government-wide financial statements no depreciation has been taken, which resulted in a net book value of \$4,724,716. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2019, the District had \$5,200,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District is anticipating an increase in general operations.

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 East Bonita Beach Road Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida, 33431.

**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

	Governmental Activities
ASSETS	
Cash	\$ 35,532
Investments	390,800
Due from Developer	24,215
Capital assets:	
Nondepreciable	4,724,716
Total assets	5,175,263
 LIABILITIES	
Accounts payable	44,356
Accrued interest payable	104,393
Non-current liabilities:	
Due within one year	85,000
Due in more than one year	5,089,400
Total liabilities	5,323,149
 NET POSITION	
Net investment in capital assets	(446,801)
Restricted for debt service	283,524
Unrestricted	15,391
Total net position	\$ (147,886)

See notes to the financial statements

**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2019**

<u>Functions/Programs</u>	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:					
General government	\$ 88,231	\$ 119,360	\$ -	\$ -	\$ 31,129
Maintenance and operations	29,752	-	24,215	18,996	13,459
Interest on long-term debt	259,113	338,125	6,004		85,016
Total governmental activities	377,096	457,485	30,219	18,996	129,604
General revenues:					
					19
					19
					129,623
					(277,509)
					\$ (147,886)

See notes to the financial statements

**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019**

	Major Fund			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 35,532	\$ -	\$ -	\$ 35,532
Investments	-	387,917	2,883	390,800
Due from Developer	24,215	-	-	24,215
Total assets	<u>\$ 59,747</u>	<u>\$ 387,917</u>	<u>\$ 2,883</u>	<u>\$ 450,547</u>
LIABILITIES				
Accounts payable	\$ 44,356	\$ -	\$ -	\$ 44,356
Total liabilities	<u>44,356</u>	<u>-</u>	<u>-</u>	<u>44,356</u>
FUND BALANCES				
Restricted for:				
Debt service	-	387,917	-	387,917
Capital projects	-	-	2,883	2,883
Unassigned	15,391	-	-	15,391
Total fund balance	<u>15,391</u>	<u>387,917</u>	<u>2,883</u>	<u>406,191</u>
Total liabilities and fund balance	<u>\$ 59,747</u>	<u>\$ 387,917</u>	<u>\$ 2,883</u>	<u>\$ 450,547</u>

See notes to the financial statements

**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

Fund balance - governmental funds \$ 406,191

Amounts reported for governmental activities in the statement of net position are different because:

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

Cost of capital assets	4,724,716	
Accumulated depreciation	-	4,724,716

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 statements.

Accrued interest payable	(104,393)	
Bonds Payable, net	(5,174,400)	(5,278,793)

Net position of governmental activities		<u>\$ (147,886)</u>
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See notes to the financial statements

**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2019**

	Major Fund			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 119,360	\$ 338,125	\$ -	\$ 457,485
Developer contributions	24,215	-	-	24,215
Interest	19	6,004	18,996	25,019
Total revenues	<u>143,594</u>	<u>344,129</u>	<u>18,996</u>	<u>506,719</u>
EXPENDITURES				
Current:				
General government	88,231	-	-	88,231
Maintenance and operations	29,752	-	-	29,752
Debt Service:				
Interest	-	153,806	-	153,806
Capital outlay	-	-	4,724,716	4,724,716
Total expenditures	<u>117,983</u>	<u>153,806</u>	<u>4,724,716</u>	<u>4,996,505</u>
Excess (deficiency) of revenues over (under) expenditures	25,611	190,323	(4,705,720)	(4,489,786)
OTHER FINANCING SOURCES (USES)				
Transfers in/out	-	(252)	252	-
Total other financing sources (uses)	<u>-</u>	<u>(252)</u>	<u>252</u>	<u>-</u>
Net change in fund balance	25,611	190,071	(4,705,468)	(4,489,786)
Fund balance - beginning	<u>(10,220)</u>	<u>197,846</u>	<u>4,708,351</u>	<u>4,895,977</u>
Fund balance - ending	<u>\$ 15,391</u>	<u>\$ 387,917</u>	<u>\$ 2,883</u>	<u>\$ 406,191</u>

See notes to the financial statements

**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT
LEE 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, 2019**

Net change in fund balances	\$ (4,489,786)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is eliminated and capitalized as capital assets.	4,724,716
Amortization of Bond discounts is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(914)
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.	<u>(104,393)</u>
Change in net position of governmental activities	<u><u>\$ 129,623</u></u>

See notes to the financial statement

**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

East Bonita Beach Road Community Development District ("District") was established effective March 21, 2008 by Ordinance 08-02 of the City Council of the City of Bonita Springs, 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 purpose 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 by the owners of the property within the District. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2019, four of the Board members are affiliated with DR Horton ("Developer") and the other board member is not affiliated with a Developer and is also not a resident.

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 benefitted property within the District. Operation and maintenance assessments are based upon the annually adopted budget and levied annually at the District's public hearing. The District may collect assessments directly or utilize the uniform method of collection under Florida law. Direct collected assessments are due as determined by the annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only 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.

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.

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).

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments (Continued)

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 Interlocal 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, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

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 estimated fair market value at the date of donation.

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

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

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 expensed when 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.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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.

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, 2019:

	Amortized Cost	Credit Risk	Maturities
First American MMF - Class Y	\$ 390,800	S&P AAAM	Weighted average of the fund portfolio: 24 days
Total Investments	\$ 390,800		

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.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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 – INTERLOCAL COST-SHARING AGREEMENT

The District entered into a cost share agreement on June 2, 2017, with Beach Road Golf Estates CDD, Bonita Landing CDD and Valencia Bonita HOA whereby the District is to incur 14% of all common expenses shared by the above named entities. The Bonita Landing's share of costs is 7%, Beach Road Golf Estates share is 46% and Valencia Bonita's share is 33%. Pursuant to the agreement, the District incurred \$17,029 during the current fiscal year.

NOTE 6 – CAPITAL ASSETS

Changes in capital assets activity for the fiscal year ended September 30, 2019 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and land improvements	\$ -	\$ 3,773,960	\$ -	\$ 3,773,960
Infrastructure under construction	-	950,756	-	950,756
Total capital assets, not being depreciated	-	4,724,716	-	4,724,716
Governmental activities capital assets	\$ -	\$ 4,724,716	\$ -	\$ 4,724,716

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$9,523,995. The infrastructure will include stormwater management system, wetland/wildlife mitigation, land acquisition, and certain entry roadways, buffers, and irrigation. The District bifurcated the CIP into two assessment areas to facilitate development. All of the improvements were acquired from the Developer.

NOTE 7 – LONG-TERM LIABILITIES

In September 2018, the District issued \$5,200,000 of Special Assessment Bonds, Series 2019 and has due dates ranging from November 1, 2019 - November 1, 2048 and fixed interest rates ranging from 3.875% to 5%. The Bonds were issued for the primary purpose of funding infrastructure improvements under the 2018 project. Interest is paid semiannually on each May 1 and November 1, commencing November 1, 2019. Principal is paid serially commencing November 1, 2019 through November 1, 2048.

The Series 2018 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

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 requirements of the Bond Indenture at September 30, 2019.

Changes in long-term liability activity for the fiscal year ended September 30, 2019 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable:					
Series 2018	\$ 5,200,000	\$ -	\$ -	\$ 5,200,000	\$ 85,000
Less Discount	(26,514)	-	914	(25,600)	-
Total	<u>\$ 5,173,486</u>	<u>\$ -</u>	<u>\$ 914</u>	<u>\$ 5,174,400</u>	<u>\$ 85,000</u>

At September 30, 2019, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2020	\$ 85,000	\$ 248,897	\$ 333,897
2021	90,000	245,506	335,506
2022	90,000	242,019	332,019
2023	95,000	238,434	333,434
2024	100,000	234,656	334,656
2025-2029	560,000	1,103,875	1,663,875
2030-2034	700,000	960,609	1,660,609
2035-2039	890,000	763,000	1,653,000
2040-2044	1,135,000	511,375	1,646,375
2045-2049	1,455,000	188,875	1,643,875
Total	<u>\$ 5,200,000</u>	<u>\$ 4,737,246</u>	<u>\$ 9,937,246</u>

NOTE 8 – DEVELOPER TRANSACTIONS AND ASSESSMENTS

The Developer owns all the land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on the acreage owned by the Developer. During the current fiscal year, the Developer paid \$457,485 in assessments and \$24,215 in Developer contributions to the District.

NOTE 9 – CONCENTRATION

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

NOTE 10 – MANAGEMENT COMPANY

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

NOTE 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2019**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original & Final		
REVENUES			
Assessments	\$ 119,360	\$ 119,360	\$ -
Developer contributions	-	24,215	24,215
Interest	-	19	19
Total revenues	119,360	143,594	24,234
EXPENDITURES			
Current:			
General government	109,360	88,231	21,129
Maintenance and operations	-	29,752	(29,752)
Total expenditures	109,360	117,983	(8,623)
Excess (deficiency) of revenues over (under) expenditures	\$ 10,000	25,611	\$ 15,611
Fund balance - beginning		(10,220)	
Fund balance - ending		\$ 15,391	

See notes to required supplementary information

**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT
LEE 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 for the fiscal year ended September 30, 2019 exceeded appropriations by \$8,623. The over expenditures were funded by available fund balance.



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
East Bonita Beach Road Community Development District
Lee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of East Bonita Beach Road Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated June 1, 2020.

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 over financial reporting.

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 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

B *Law & Associates*

June 1, 2020



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
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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
East Bonita Beach Road Community Development District
Lee County, Florida

We have examined East Bonita Beach Road Community Development District, Lee 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 fiscal year ended September 30, 2019. 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 fiscal year ended September 30, 2019.

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 East Bonita Beach Road Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

June 1, 2020



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

To the Board of Supervisors
East Bonita Beach Road Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of East Bonita Beach Road Community Development District ("District") as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated June 1, 2020.

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 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 1, 2020, 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 East Bonita Beach Road Community Development District, Lee County, Florida and the Auditor General of the State of Florida and is not intended to be and should not be used by anyone other than these specified parties. However, we understand the District's records are subject to Chapter 119, FS and this audit may be considered a public record.

We wish to thank East Bonita Beach Road Community Development District, Lee 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 1, 2020

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, 2018.

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 fiscal year ended September 30, 2019.

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 fiscal year ended September 30, 2019.

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, 2019. 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.

EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2020-04

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAST
BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT
HEREBY ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2019**

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 2019;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF THE EAST BONITA BEACH ROAD COMMUNITY
DEVELOPMENT DISTRICT;**

1. The Audited Financial Report for Fiscal Year 2019, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2019, for the period ending September 30, 2019; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2019 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 17th day of August, 2020.

**EAST BONITA BEACH ROAD COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT

5A

Attn:
EAST BONITA BEACH ROAD CDD
2300 GLADES RD STE 410W
BOCA RATON, FL 33431

STATE OF FLORIDA COUNTY OF LEE:

Before the undersigned authority personally appeared Nicholas Penstorn, who on oath says that he or she is a Legal Assistant of the News-Press, a daily newspaper published at Fort Myers in Lee County, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of

Notice Public Hearing

In the Twentieth Judicial Circuit Court was published in said newspaper in the issues of:

08/03/2020

Affiant further says that the said News-Press is a paper of general circulation daily in Lee County and published at Fort Myers, in said Lee County, Florida, and that the said newspaper has heretofore been continuously published in said Lee County, Florida each day and has been entered as periodicals matter at the post office in Fort Myers, in said Lee 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 or she has never paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and Subscribed before me this 3rd of August 2020, by legal clerk who is personally known to me.

[Signature]
Affiant

[Signature]
Notary State of Wisconsin, County of Brown

05.15.23

My commission expires

of Affidavits 1

This is not an invoice

NANCY HEYRMAN
Notary Public
State of Wisconsin

EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2020/2021 BUDGET; NOTICE OF POSSIBLE REMOTE PROCEDURES DURING PUBLIC HEALTH EMERGENCY DUE TO COVID-19; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") for the East Bonita Beach Road Community Development District ("District") will hold a public hearing on August 17, 2020 at 10:00 a.m., at the offices of D.R. Horton, 10541 Ben C Pratt Six Mile Cypress Parkway, Ft. Myers, FL 33966 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, 2020 and ending September 30, 2021 ("Fiscal Year 2020/2021"). 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, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561)571-0010 ("District Manager's Office"), during normal business hours, or on the District's website at <https://www.eastbonitabeachroadcdd.net/>.

It is anticipated that the public hearing and meeting will take place at the location above. In the event that the COVID-19 public health emergency prevents the hearing and meeting from occurring in-person, the District may conduct the public hearing by telephone or video conferencing communications media technology pursuant to governmental orders, including but not limited to Executive Orders 20-52, 20-69 and 20-150, issued by Governor DeSantis, as such orders may be supplemented or extended, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

While it is necessary to hold the above referenced meeting of the District's Supervisors utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. Toward that end, anyone wishing to listen and participate in the Zoom meeting can do so as follows via computer at <https://us02web.zoom.us/j/86148490160>, Meeting ID 861 4849 0160 or by phone at 1-929-205-6099, Meeting ID 861 4849 0160. Participants are encouraged to submit questions and comments to the District Manager, at 561-571-0010 or info@eastbonitabeachroadcdd.net at least forty-eight (48) hours in advance of the meeting to facilitate the Board's consideration of such questions and comments during the meeting.

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 hearing or meeting. There may be occasions when staff or board members 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.

Chuck Adams
District Manager
AD#4297544

8/3/2020

EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT

5B

RESOLUTION 2020-05

THE ANNUAL APPROPRIATION RESOLUTION OF THE EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2020, submitted to the Board of Supervisors (“**Board**”) of the East Bonita Beach Road Community Development District a proposed budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021 (“**Fiscal Year 2020/2021**”) 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 District 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 EAST BONITA BEACH ROAD 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 East Bonita Beach Road Community Development District for the Fiscal Year Ending September 30, 2021".
- 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 2020/2021, the sum of \$470,295 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	\$ 131,459
TOTAL DEBT SERVICES FUND - SERIES 2018	<u>\$ 338,836</u>
TOTAL ALL FUNDS	\$ 470,295

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2020/2021 or within 60 days following the end of Fiscal Year 2020/2021 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 of the Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budgets 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 17th DAY OF AUGUST, 2020.

ATTEST:

**EAST BONITA BEACH ROAD COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Fiscal Year 2020/2021 Budget

**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2021
PROPOSED BUDGET
MAY 11, 2020**

**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
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**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2021**

	Fiscal Year 2020			Total Actual & Projected	Proposed Budget FY 2021
	Adopted Budget FY 2020	Actual through 3/31/2020	Projected through 9/30/2020		
REVENUES					
Assessment Levy: on-roll	\$ 67,501				\$ 71,324
Allowable discount (4%)	(2,700)				(2,853)
Assessment levy - net	64,801	\$ 63,254	\$ 1,547	\$ 64,801	68,471
Assessment levy: off-roll					
SHR Bonita Springs, LLC	59,577	-	59,577	59,577	62,988
Interest & miscellaneous	-	20	-	20	-
Total revenues	124,378	63,274	61,124	124,398	131,459
EXPENDITURES					
Professional & administrative fees					
Management advisory services*	48,000	24,000	24,000	48,000	48,000
Supervisor fees	600	-	600	600	600
Audit	5,000	5,000	-	5,000	5,000
Dissemination Agent Fees	1,000	500	500	1,000	1,000
Trustee	5,000	4,031	969	5,000	5,000
Arbitrage rebate calculation	1,200	-	1,200	1,200	1,200
Legal	12,000	180	11,820	12,000	12,000
Engineering	5,000	-	5,000	5,000	5,000
Postage	200	4	196	200	200
Insurance	5,000	5,125	-	5,125	5,300
Legal advertising	1,500	-	900	900	1,000
Other current charges	685	381	304	685	685
Annual district filing fee	175	175	-	175	175
Website	705	705	-	705	705
ADA website compliance	200	199	-	-	200
Intergovernmental: shared maintenance costs	22,400	5,906	16,494	22,400	29,680
Preserve maint., monitoring & reporting	15,000	3,299	11,701	15,000	15,000
	123,665	49,505	73,684	122,990	130,745
Other Fees and Charges					
Tax Collector	426	412	14	426	426
Property Appraiser	284	284	-	284	284
	710	696	14	710	710
	124,375	50,201	73,698	123,700	131,455
Total Other Fees & Charges					
Total expenditures					
Net increase/(decrease) of fund balance	3	13,073	(12,574)	698	4
Fund balance - beginning (unaudited)	66,024	15,391	28,464	15,391	16,089
Ending fund balance (projected)	\$ 66,027	\$ 28,464	\$ 15,890	\$ 16,089	\$ 16,093

Owner	Units 2020	Actual FY 2020 Assessment per Unit	Proposed FY 2021 Assessment per Unit	Total FY 2020 Assessment
Forestar Real Estates Group	284	\$ 237.68	\$ 251.14	\$ 71,324
Forestar Real Estates Group	264	\$ 225.67	238.59	62,988

**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Supervisor fees	\$ 600
<p>Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.</p>	
Management advisory services*	48,000
<p>Wrathell, Hunt and Associates, LLC specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, oversee the issuance of tax exempt bonds, and operate and maintain the assets of the community. The \$48,000 annual fee is inclusive of district management and recording services.</p>	
Audit	5,000
<p>The District is required to complete annual, independent examinations of its accounting records and procedures. This audit is conducted pursuant to Florida Law and the Rules of the Auditor General.</p>	
Dissemination agent fees***	1,000
<p>The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934.</p>	
Trustee	5,000
<p>Annual fees paid for services provided as trustee, paying agent and registrar.</p>	
Arbitrage rebate calculation	1,200
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate arbitrage rebate liability.</p>	
Legal	12,000
<p>The District's general counsel provides legal representation on issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.</p>	
Engineering	5,000
<p>The District's engineer provides consulting and construction services to assist in crafting sustainable solutions for the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>	
Postage	200
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Insurance	5,300
<p>The District carries public officials insurance.</p>	

**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Legal advertising		1,000
<p style="margin-left: 20px;">The District will advertise in The Fort Myers News Press for monthly meetings, special meetings, public hearings, bidding, etc.</p>		
Other current charges		685
<p style="margin-left: 20px;">Bank charges and other miscellaneous expenses incurred throughout the year.</p>		
Annual district filing fee		175
<p style="margin-left: 20px;">Annual fee paid to the Department of Economic Opportunity.</p>		
Website		705
ADA website compliance		200
Intergovernmental: shared maintenance costs		29,680
<p style="margin-left: 20px;">Starting in fiscal year 2017, the District will participate in the responsibility for the maintenance and monitoring of the panther mitigation property in Labelle. The establishment and perpetual responsibility to maintain the property and provide a five year monitoring and reporting program (which ended in 2020) is a development order requirement for not only this District but also for 3 other neighboring communities. Additionally, the District participates in the costs of maintaining the common infrastructure along Bonita Beach Road serving the same communities, including landscaping, roadway and storm water maintenance. All of the costs will be shared with the other communities by interlocal agreement and based upon previously agreed upon percentages. For Fiscal Year 2021, streetlighting will be installed along Bonita Beach Road through a lease, power and maintenance agreement with FPL and costs shared with the other 3 communities as a part of the costs share agreement.</p>		
Panther Mit and Monitoring	25,000	
Streetlighting	92,000	
Common Infrastructure Maint.	95,000	
Total	212,000	
CDD Share	14%	29,680
Preserve maint., monitoring & reporting		15,000
<p style="margin-left: 20px;">The CDD has assigned it's onsite operational and maintenance responsibilities to the master association with the only exception being the maintenance, monitoring and reporting responsibilities associated with the 4.57 acre preserve. The CDD is under contract with licensed and qualified contractor for semi annual maintenance (which is required in perpetuity) and for 3 years of monitoring and reporting which will end during Fiscal Year 2021.</p>		
Maintenance	5,000	
Monitoring and Reporting	10,000	
	15,000	
Tax collector		
<p style="margin-left: 20px;">The tax collector's fee is \$1.50 per parcel.</p>		
		426
Property appraiser		
<p style="margin-left: 20px;">The property appraiser's fee is \$1.00 per parcel.</p>		
		284
Total expenditures		\$ 131,455

**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2018
FISCAL YEAR 2021**

	Fiscal Year 2020			Total Revenue & Expenditures	Proposed Budget FY 2021
	Adopted Budget FY 2020	Actual Through 3/31/2020	Projected Through 9/30/2020		
REVENUES					
Assessment levy: on-roll	\$ 352,214				\$ 352,954
Allowable discounts (4%)	(14,089)				(14,118)
Net assessment levy - on-roll	338,125	\$ 327,967	\$ 10,158	\$ 338,125	338,836
Interest	-	2,124	-	2,124	-
Total revenues	338,125	330,091	10,158	340,249	338,836
EXPENDITURES					
Debt service					
Principal	85,000	85,000	-	85,000	90,000
Interest	248,897	125,272	123,625	248,897	245,506
Total expenditures	333,897	210,272	123,625	333,897	335,506
Excess/(deficiency) of revenues over/(under) expenditures	4,228	119,819	(113,467)	6,352	3,330
Fund balance:					
Net increase/(decrease) in fund balance	4,228	119,819	(113,467)	6,352	3,330
Beginning fund balance (unaudited)	381,916	387,917	507,736	387,917	394,269
Ending fund balance (projected)	<u>\$386,144</u>	<u>\$ 507,736</u>	<u>\$ 394,269</u>	<u>\$ 394,269</u>	<u>397,599</u>
Use of fund balance:					
Debt service reserve account balance (required)					(169,063)
Principal expense - November 1, 2021					(90,000)
Interest expense - November 1, 2021					(121,881)
Projected fund balance surplus/(deficit) as of September 30, 2021					<u>\$ 16,655</u>

East Bonita Beach Road
Community Development District
Special Assessment Revenue Bonds, Series 2018
\$5,200,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2020	90,000.00	3.875%	123,625.00	213,625.00
05/01/2021	-	-	121,881.25	121,881.25
11/01/2021	90,000.00	3.875%	121,881.25	211,881.25
05/01/2022	-	-	120,137.50	120,137.50
11/01/2022	95,000.00	3.875%	120,137.50	215,137.50
05/01/2023	-	-	118,296.88	118,296.88
11/01/2023	100,000.00	3.875%	118,296.88	218,296.88
05/01/2024	-	-	116,359.38	116,359.38
11/01/2024	105,000.00	4.375%	116,359.38	221,359.38
05/01/2025	-	-	114,062.50	114,062.50
11/01/2025	110,000.00	4.375%	114,062.50	224,062.50
05/01/2026	-	-	111,656.25	111,656.25
11/01/2026	110,000.00	4.375%	111,656.25	221,656.25
05/01/2027	-	-	109,250.00	109,250.00
11/01/2027	115,000.00	4.375%	109,250.00	224,250.00
05/01/2028	-	-	106,734.38	106,734.38
11/01/2028	120,000.00	4.375%	106,734.38	226,734.38
05/01/2029	-	-	104,109.38	104,109.38
11/01/2029	125,000.00	4.375%	104,109.38	229,109.38
05/01/2030	-	-	101,375.00	101,375.00
11/01/2030	135,000.00	5.000%	101,375.00	236,375.00
05/01/2031	-	-	98,000.00	98,000.00
11/01/2031	140,000.00	5.000%	98,000.00	238,000.00
05/01/2032	-	-	94,500.00	94,500.00
11/01/2032	145,000.00	5.000%	94,500.00	239,500.00
05/01/2033	-	-	90,875.00	90,875.00
11/01/2033	155,000.00	5.000%	90,875.00	245,875.00
05/01/2034	-	-	87,000.00	87,000.00
11/01/2034	160,000.00	5.000%	87,000.00	247,000.00
05/01/2035	-	-	83,000.00	83,000.00
11/01/2035	170,000.00	5.000%	83,000.00	253,000.00
05/01/2036	-	-	78,750.00	78,750.00
11/01/2036	180,000.00	5.000%	78,750.00	258,750.00
05/01/2037	-	-	74,250.00	74,250.00
11/01/2037	185,000.00	5.000%	74,250.00	259,250.00
05/01/2038	-	-	69,625.00	69,625.00
11/01/2038	195,000.00	5.000%	69,625.00	264,625.00
05/01/2039	-	-	64,750.00	64,750.00
11/01/2039	205,000.00	5.000%	64,750.00	269,750.00
05/01/2040	-	-	59,625.00	59,625.00
11/01/2040	215,000.00	5.000%	59,625.00	274,625.00
05/01/2041	-	-	54,250.00	54,250.00
11/01/2041	225,000.00	5.000%	54,250.00	279,250.00
05/01/2042	-	-	48,625.00	48,625.00
11/01/2042	240,000.00	5.000%	48,625.00	288,625.00
05/01/2043	-	-	42,625.00	42,625.00
11/01/2043	250,000.00	5.000%	42,625.00	292,625.00
05/01/2044	-	-	36,375.00	36,375.00
11/01/2044	265,000.00	5.000%	36,375.00	301,375.00
05/01/2045	-	-	29,750.00	29,750.00
11/01/2045	275,000.00	5.000%	29,750.00	304,750.00
05/01/2046	-	-	22,875.00	22,875.00
11/01/2046	290,000.00	5.000%	22,875.00	312,875.00
05/01/2047	-	-	15,625.00	15,625.00
11/01/2047	305,000.00	5.000%	15,625.00	320,625.00
05/01/2048	-	-	8,000.00	8,000.00

East Bonita Beach Road
Community Development District
Special Assessment Revenue Bonds, Series 2018
\$5,200,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2048	320,000.00	5.000%	8,000.00	328,000.00
Total	\$5,115,000.00		\$4,488,350.04	\$9,603,350.04

**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2021 ASSESSMENTS**

On-Roll Assessments

	Units	FY 2021 O&M Assessment per Unit	FY 2021 DS Assessment per Unit	FY 2021 Total Assessment per Unit	FY 2020 Total Assessment per Unit
SF 40'	98	\$ 251.14	\$ 1,064.29	\$ 1,315.43	\$ 1,299.74
SF 50'	181	251.14	1,329.71	1,580.85	\$ 1,564.61
SF 60'	5	251.14	1,595.13	1,846.27	\$ 1,829.47
Total	284				

Off-Roll Assessments

	Units	FY 2021 O&M Assessment per Unit	FY 2021 DS Assessment per Unit	FY 2021 Total Assessment per Unit	FY 2020 Total Assessment per Unit
SF 40'	99	\$ 238.59	\$ -	\$ -	\$ 225.67
SF 50'	82	238.59	-	-	225.67
SF 60'	83	238.59	-	-	225.67
Total	264				

EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT

6A

The News-Press media group

news-press.com A GANNETT COMPANY

EAST BONITA BEACH ROAD CDD
2300 GLADES RD STE 410W
BOCA RATON FL 33431

STATE OF WISCONSIN COUNTY OF BROWN:

Before the undersigned authority personally appeared said legal clerk, who on oath says that he or she is a Legal Assistant of the News-Press, a daily newspaper published at Fort Myers in Lee County, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of


PUBLIC NOTICE

In the Twentieth Judicial Circuit Court was published in said newspaper in the issues of:

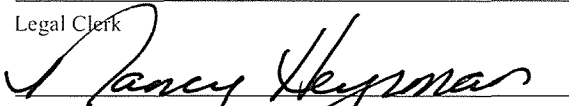
7/27/2020

Affiant further says that the said News-Press is a paper of general circulation daily in Lee, Charlotte, Collier, Glades and Hendry Counties and published at Fort Myers, in said Lee County, Florida, and that the said newspaper has heretofore been continuously published in said Lee County, Florida each day and has been entered as periodicals matter at the post office in Fort Myers, in said Lee 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 or she has never paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and Subscribed before me this 27th day of July, 2020.



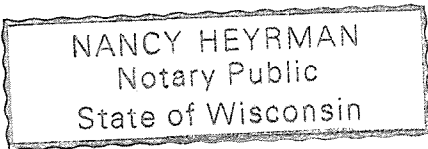
Legal Clerk



Notary Public State of Wisconsin County of Brown

5.15.23

My commission expires



EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2020/2021 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; NOTICE OF POSSIBLE REMOTE PROCEDURES DURING PUBLIC HEALTH EMERGENCY DUE TO COVID-19; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") for the East Bonita Beach Road Community Development District ("District") will hold the following two public hearings and a regular meeting:

DATE:	August 17, 2020
TIME:	10:00 a.m.
LOCATION:	D.R. Horton 10541 Ben C Pratt Six Mile Cypress Parkway Ft. Myers, FL 33966

It is anticipated that the public hearing and meeting will take place at the location above. In the event that the COVID-19 public health emergency prevents the hearing and meeting from occurring in-person, the District may conduct the public hearing by telephone or video conferencing communications media technology pursuant to governmental orders, including but not limited to Executive Orders 20-52, 20-69 and 20-150, issued by Governor DeSantis, as such orders may be supplemented or extended, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

While it is necessary to hold the above referenced meeting of the District's Supervisors utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. Toward that end, anyone wishing to listen and participate in the Zoom meeting can do so as follows via computer at <https://us02web.zoom.us/j/86148490160>, Meeting ID 861 4849 0160 or by phone at 1-929-205-6099, Meeting ID 861 4849 0160. Participants are encouraged to submit questions and comments to the District Manager, at 561-571-0010 or info@eastbonitabeachroadcdd.net at least forty-eight (48) hours in advance of the meeting to facilitate the Board's consideration of such questions and comments during the meeting.

The first public hearing is being held pursuant to Chapter 190, Florida Statutes to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2020 and ending September 30, 2021 ("Fiscal Year 2020/2021"). The second public hearing is being held pursuant to Chapters 190 and 197, Florida Statutes to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2020/2021; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget and providing the funds necessary to pay debt service on outstanding bonds as reflected in the District's debt service budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Land Use	Total # of Units / Acres	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
Residential Unit	284	1	\$251.14
Undeveloped Land	51.7	4.85	\$1,218.03

The proposed O&M Assessments as stated are in addition to collection costs and/or early payment discounts, which Lee County ("County") and other governmental entities may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3632(4), Florida Statutes, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), Florida Statutes, is met. Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2020/2021.

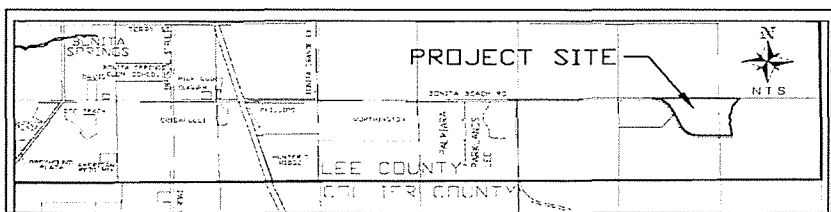
For Fiscal Year 2020/2021, the District intends to have the County tax collector collect the assessments imposed on certain developed property and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2020. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title, or for direct billed assessments, may result in a foreclosure action, which also may result in a loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, c/o Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours or on the District's website at <https://www.eastbonitabeachroadcdd.net/>. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the 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.

Please note that all affected property owners have the right to appear at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings 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



EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT

6B

East Bonita Beach Road 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

THIS IS NOT A BILL – DO NOT PAY

July 28, 2020

VIA FIRST CLASS MAIL

D R HORTON, INC
10541 BEN C PRATT
SIX MILE CYPRESS PKWY STE 100
FORT MYERS, FL 33966
PARCEL ID: See attached Exhibit

RE: East Bonita Beach Road Community Development District
Fiscal Year 2020/2021 Budget and O&M Assessments

Dear Property Owner:

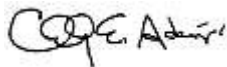
Pursuant to Chapters 190 and 197, *Florida Statutes*, the East Bonita Beach Road Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2020 and ending September 30, 2021 (“**Fiscal Year 2020/2021**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2020/2021, on August 17, 2020, at 10:00 a.m. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessments information for your property is set forth in **Exhibit A**.

Pursuant to Governor DeSantis’ Executive Order 20-69 (as extended by Executive Order 20-150) relating to the COVID-19 public health emergency and to protect the public and follow the CDC guidance regarding social distancing, members of the general public wishing to listen to and/or participate during the designated audience comments portion of the public hearing and meeting may do so by logging into Zoom via computer at <https://us02web.zoom.us/j/86148490160> and entering Meeting ID, 861 4849 0160, or by dialing, 1-646-558-8656 and entering Meeting ID, 861 4849 0160. The District will provide updates on its website, <http://www.eastbonitabeachroadcdd.net>, of any changes in how to participate as soon as possible.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager’s Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings 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.

If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Chuck Adams
District Manager

EXHIBIT A

Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2020/2021, the District expects to collect no more than **\$134,312** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. Your property is classified as 134 **Residential Lots**.
3. **Schedule of O&M Assessments:**

Land Use	Total # of Units / Acres	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
Residential Unit	284	1	\$251.14
Undeveloped Land	51.7	4.85	\$1,218.03

4. **Proposed O&M Assessments for Your Property.**

Current Annual O&M Assessment (October 1, 2019 – September 30, 2020)	Proposed Annual O&M Assessment (October 1, 2020 – September 30, 2021)	Change in Annual Dollar Amount
\$31,849.12	\$33,652.76	\$1,803.64

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2020/2021. 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, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

5. **Collection.** By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2020-2021, the District intends to have the County Tax Collector collect the assessments imposed on certain developed property and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2020. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

6. **Hearing Information.** The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the proposed agenda and other documents for the hearings and meeting may be obtained by contacting the District Manager at c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010, or visiting <http://www.eastbonitabeachroadcdd.net>. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager at least forty-eight (48) hours prior to the 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. Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Manager within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings 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.

EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT

6C

RESOLUTION 2020-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2020/2021; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the East Bonita Beach Road 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 the city of Bonita Springs, Lee 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, 2020 and ending September 30, 2021 ("**Fiscal Year 2020/2021**"), attached hereto as **Exhibit "A"**; 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 2020/2021; 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 (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B,”** to certify for collection the portion of the Assessment Roll related to certain developed property (“**Tax Roll Property**”) to the County Tax Collector pursuant to the Uniform Method, and to directly collect the portion of the Assessment Roll relating to the remaining property (“**Direct Collect Property**”), all as set forth in **Exhibit “B”**; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion 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 EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits “A” and “B,”** and 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 AND ENFORCEMENT; PENALTIES; INTEREST.

- A. **Tax Roll Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits “A” and “B.”**
- B. **Direct Bill Assessments.** The operations and maintenance special assessments imposed on the Direct Collect Property shall be collected directly by the District in

accordance with Florida law, as set forth in **Exhibits "A" and "B."** Assessments directly collected by the District are due according to the following schedule: 25% due no later than October 1, 2020, 25% due no later than December 1, 2020, 25% due no later than February 1, 2021, and 25% due no later than May 1, 2021. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2020/2021, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

- C. **Future Collection Methods.** 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 for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County 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 17th day of August, 2020.

ATTEST:

**EAST BONITA BEACH ROAD COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

- Exhibit A:** Budget
- Exhibit B:** Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

Exhibit A: Budget

Exhibit B: Assessment Roll

EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT

7

RESOLUTION 2020-07

A RESOLUTION OF THE EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2020/2021 AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the East Bonita Beach Road Community Development District (“District”) is a local unit of special-purpose government created by, and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Lee County, Florida; and

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. ADOPTING REGULAR MEETING SCHEDULE. Regular meetings of the District’s Board shall be held during Fiscal Year 2020/2021 as provided on the schedule attached hereto as **Exhibit A**.

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

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

PASSED AND ADOPTED this 17th day of August, 2020.

Attest:

EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A

EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2020/2021 MEETING SCHEDULE		
LOCATION		
<i>office of D.R. Horton, 10541 Ben C. Pratt Six Mile Cypress Parkway, Fort Myers, Florida 33966</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
November 9, 2020	Landowners' Meeting	10:30 AM
May 17, 2021	Regular Meeting	10:30 AM
August 16, 2021	Public Hearing & Regular Meeting	10:30 AM

EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT

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EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT

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EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT

10

acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the Assessment Area 2 Project and to impose, levy and collect the Assessments; and

WHEREAS, as set forth in the [Assessment Methodology Report], dated _____, 2020, attached hereto as **Exhibit B** and incorporated herein by reference and on file at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W Boca Raton, Florida 33431, (“**District Records Office**”), the District hereby finds and determines that:

- (i) benefits from the Assessment Area 2 Project will accrue to the property improved,
- (ii) the amount of those benefits will exceed the amount of the Assessments, and
- (iii) the Assessments are fairly and reasonably allocated;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT:

1. AUTHORITY FOR THIS RESOLUTION; INCORPORATION OF RECITALS. This Resolution is adopted pursuant to the provisions of Florida law, including without limitation Chapters 170, 190 and 197, *Florida Statutes*. The recitals stated above are incorporated herein and are adopted by the Board as true and correct statements.

2. DECLARATION OF ASSESSMENTS. The Board hereby declares that it has determined to make all or a portion of the Assessment Area 2 Project and to defray all or a portion of the cost thereof by the Assessments.

3. DESIGNATING THE NATURE AND LOCATION OF IMPROVEMENTS. The nature and general location of, and plans and specifications for, the Assessment Area 2 Project are described in **Exhibit A**, which is on file at the District Records Office. **Exhibit B** is also on file and available for public inspection at the same location.

4. DECLARING THE TOTAL ESTIMATED COST OF THE ASSESSMENT AREA 2 PROJECT, THE PORTION TO BE PAID BY ASSESSMENTS, AND THE MANNER AND TIMING IN WHICH THE ASSESSMENTS ARE TO BE PAID.

- A.** The total estimated construction cost of the Assessment Area 2 Project is \$_____ (“**Estimated Cost**”).
- B.** The Assessments will defray approximately **\$5,580,000.00**, which is the anticipated maximum par value of any bonds and which includes all or a portion of the Estimated Cost, as well as other financing-related costs, as set forth in **Exhibit B**.
- C.** The manner in which the Assessments shall be apportioned and paid is set forth in **Exhibit B**, as may be modified by supplemental assessment resolutions. Commencing with the years in which the Assessments are certified for collection,

the Assessments shall each be paid in not more than thirty (30) annual installments. The Assessments may be payable at the same time and in the same manner as are ad valorem taxes and collected pursuant to Chapter 197, *Florida Statutes*; provided, however, that in the event the uniform non-ad valorem assessment method of collecting the Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law, including but not limited to by direct bill. 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.

5. DESIGNATING THE LANDS UPON WHICH THE ASSESSMENTS SHALL BE LEVIED. The Assessments shall be levied, within the District, on all lots and lands adjoining and contiguous or bounding and abutting upon such improvements or specially benefitted thereby and further designated by the assessment plat hereinafter provided for.

6. ASSESSMENT PLAT. Pursuant to Section 170.04, *Florida Statutes*, there is on file, at the District Records Office, an assessment plat showing the area to be assessed, with certain plans and specifications describing the Assessment Area 2 Project and the estimated cost of the Assessment Area 2 Project, all of which are open to inspection by the public.

7. PRELIMINARY ASSESSMENT ROLL. Pursuant to Section 170.06, *Florida Statutes*, the District Manager has caused to be made a preliminary assessment roll, in accordance with the method of assessment described in **Exhibit B** hereto, which shows the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land and the number of annual installments into which the assessment may be divided, which assessment roll is hereby adopted and approved as the District’s preliminary assessment roll.

8. PUBLIC HEARINGS DECLARED; DIRECTION TO PROVIDE NOTICE OF THE HEARINGS. Pursuant to Sections 170.07 and 197.3632(4)(b), *Florida Statutes*, among other provisions of Florida law, there are hereby declared two public hearings to be held as follows:

NOTICE OF PUBLIC HEARINGS

DATE: _____, 2020
TIME: _____
LOCATION: Offices of D.R. Horton
10541 Ben C Pratt
6 Mile Cypress Parkway
Fort Myers, Florida, 33966

The purpose of the public hearings is to hear comment and objections to the proposed special assessment program for District improvements as identified in the preliminary assessment roll, a copy of which is on file and as set forth in **Exhibit B**. Interested parties may

appear at that hearing or submit their comments in writing prior to the hearings at the District Records Office.

At the time of adoption of this Resolution 2020-08 there are currently in place federal, state, and local emergency declarations and orders (“**Declarations**”). In the event the Declarations remain in effect or if future orders or declarations authorize, the hearing may be conducted remotely, using communications media technology pursuant to Executive Orders 20-52, 20-69, 20-112, 20-123, 20-139, 20-150 and 20-179, issued by Governor DeSantis, and any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*. Information regarding participation in any remote hearing may be obtained by contacting the District Manager at (877) 276-0889.

Notice of said hearings shall be advertised in accordance with Chapters 170, 190 and 197, *Florida Statutes*, and the District Manager is hereby authorized and directed to place said notice in a newspaper of general circulation within Lee County (by two publications one week apart with the first publication at least twenty (20) days prior to the date of the hearing established herein). The District Manager shall file a publisher’s affidavit with the District Secretary verifying such publication of notice. The District Manager is further authorized and directed to give thirty (30) days written notice by mail of the time and place of this hearing to the owners of all property to be assessed and include in such notice the amount of the assessment for each such property owner, a description of the areas to be improved and notice that information concerning all assessments may be ascertained at the District Records Office. The District Manager shall file proof of such mailing by affidavit with the District Secretary.

9. **PUBLICATION OF RESOLUTION.** Pursuant to Section 170.05, *Florida Statutes*, the District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) weeks) in a newspaper of general circulation within Lee County and to provide such other notice as may be required by law or desired in the best interests of the District.

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

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

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

PASSED AND ADOPTED this 17th day of August, 2020.

ATTEST:

**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: *[Engineer's Report]*, dated _____, 2020

Exhibit B: *[Assessment Methodology Report]*, dated _____, 2020

Exhibit A
Engineer's Report

Exhibit B
Assessment Methodology Report

EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT

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**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JUNE 30, 2020**

**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
JUNE 30, 2020**

	General Fund	Debt Service Series 2018	Capital Projects Series 2018	Total Governmental Funds
ASSETS				
Cash	\$ 20,472	\$ -	\$ -	\$ 20,472
Reserve 2018	-	169,063	-	169,063
Revenue 2018	-	216,619	-	216,619
Construction 2018	-	-	2,903	2,903
Assessments receivable				
SHR Bonita Springs LLC	59,577	-	-	59,577
Due from general fund	-	9,217	-	9,217
Total assets	<u>\$ 80,049</u>	<u>\$ 394,899</u>	<u>\$ 2,903</u>	<u>\$ 477,851</u>
LIABILITIES & FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,000	\$ -	\$ -	\$ 1,000
Due to other funds				
Debt service	9,217	-	-	9,217
Total liabilities	<u>10,217</u>	<u>-</u>	<u>-</u>	<u>10,217</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred receipts	59,577	-	-	59,577
Total deferred inflows of resources	<u>59,577</u>	<u>-</u>	<u>-</u>	<u>59,577</u>
Fund balances:				
Restricted for:				
Debt service	-	394,899	-	394,899
Capital projects	-	-	2,903	2,903
Unassigned	10,255	-	-	10,255
Total fund balances	<u>10,255</u>	<u>394,899</u>	<u>2,903</u>	<u>408,057</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 80,049</u>	<u>\$ 394,899</u>	<u>\$ 2,903</u>	<u>\$ 477,851</u>

**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED JUNE 30, 2020**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll	\$ 1,766	\$ 65,271	\$ 64,801	101%
Assessment levy: off-roll	-	-	59,577	0%
Interest	1	23	-	N/A
Total revenues	<u>1,767</u>	<u>65,294</u>	<u>124,378</u>	52%
EXPENDITURES				
Professional & administrative fees				
Management fees	4,000	36,000	48,000	75%
Supervisor fees	-	-	600	0%
Audit	-	5,000	5,000	100%
Dissemination agent fees	83	750	1,000	75%
Trustee	-	4,031	5,000	81%
Arbitrage rebate calculation	-	-	1,200	0%
Legal fees	227	1,465	12,000	12%
Engineering	-	-	5,000	0%
Postage	-	11	200	6%
Insurance	-	5,125	5,000	103%
Legal advertising	-	-	1,500	0%
Other current charges	68	580	685	85%
Annual district filing fee	-	175	175	100%
Website	-	705	705	100%
ADA website compliance	-	199	200	100%
Preserve maint., monitoring & reporting	1,200	6,899	15,000	46%
Intergovernmental: shared maintenance costs	-	8,794	22,400	39%
Total professional & administrative fees	<u>5,578</u>	<u>69,734</u>	<u>123,665</u>	56%
Other fees and charges				
Tax collector	-	412	426	97%
Property appraiser	-	284	284	100%
Total other fees and charges	<u>-</u>	<u>696</u>	<u>710</u>	98%
Total expenditures	<u>5,578</u>	<u>70,430</u>	<u>124,375</u>	57%
Excess/(deficiency) of revenues over/(under) expenditures	(3,811)	(5,136)	3	
Fund balance - beginning	<u>14,066</u>	<u>15,391</u>	<u>66,024</u>	
Fund balance - ending	<u>\$ 10,255</u>	<u>\$ 10,255</u>	<u>\$ 66,027</u>	

**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND: SERIES 2018
FOR THE PERIOD ENDED JUNE 30, 2020**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Assessment levy: on-roll	\$ 9,217	\$ 338,497	338,125	100%
Interest	2	2,382	-	N/A
Total revenues	<u>9,219</u>	<u>340,879</u>	<u>338,125</u>	101%
EXPENDITURES				
Principal	-	85,000	85,000	100%
Interest	-	248,897	248,897	100%
Total expenditures	<u>-</u>	<u>333,897</u>	<u>333,897</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	9,219	6,982	4,228	
Fund balance - beginning	<u>385,680</u>	<u>387,917</u>	<u>381,916</u>	
Fund balance - ending	<u>\$ 394,899</u>	<u>\$ 394,899</u>	<u>\$ 386,144</u>	

**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND: SERIES 2018
FOR THE PERIOD ENDED JUNE 30, 2020**

	<u>Current Month</u>	<u>Year to Date</u>
REVENUES		
Interest	\$ -	\$ 21
Total revenues	<u>-</u>	<u>21</u>
EXPENDITURES		
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	21
Fund balance - beginning	2,903	2,882
Fund balance - ending	<u>\$ 2,903</u>	<u>\$ 2,903</u>

EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT

12

DRAFT

**MINUTES OF MEETING
EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the East Bonita Beach Road Community Development District held a Virtual Public Meeting on May 18, 2020, at 10:00 a.m., at <https://us02web.zoom.us/j/82586918817> and 1-929-205-6099, meeting number 825 8691 8817.

Present and constituting a quorum, via telephone, were:

J. Wayne Everett	Chair
James Ratz	Vice Chair
Ashley Koza	Assistant Secretary
Landon Thomas	Assistant Secretary

Also present, via telephone, were:

Chuck Adams	District Manager
Jennifer Kilinski	District Counsel

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Adams called the meeting to order at 10:01 a.m. Supervisors Everett, Ratz, Koza and Thomas were present, in person. Supervisor MacDermott was not present. In consideration of the COVID-19 pandemic, this meeting was being held virtually and telephonically, as permitted under the Florida Governor’s Executive Orders, which allow local governmental public meetings to occur by means of communications media technology, including virtually and telephonically. The meeting was advertised to be held virtually and telephonically and the meeting agenda was posted on the District’s website.

SECOND ORDER OF BUSINESS

Public Comments

There being no public comments, the next item followed.

37 **THIRD ORDER OF BUSINESS**

Consideration of Resolution 2020-01, Approving a Proposed Budget for Fiscal Year 2020/2021 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date

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46 Mr. Adams presented Resolution 2020-01. He presented the proposed Fiscal Year 2021
47 budget.

48

49 **On MOTION by Mr. Everett and seconded by Mr. Thomas, with all in favor,**
50 **Resolution 2020-01, Approving a Proposed Budget for Fiscal Year 2020/2021**
51 **and Setting a Public Hearing Thereon Pursuant to Florida Law for August 17,**
52 **2020 at 10:30 a.m., in person at the Offices of D.R. Horton, 10541 Ben C. Pratt**
53 **Six Mile Cypress Parkway, Fort Meyers, Florida 33966 or, if necessary, remotely**
54 **by communications media technology and/or telephone, pursuant to the**
55 **Florida Governor’s Executive Orders; Addressing Transmittal, Posting and**
56 **Publication Requirements; Addressing Severability; and Providing an Effective**
57 **Date, was adopted.**

58
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60 **FOURTH ORDER OF BUSINESS**

Consideration of Resolution 2020-02, Designating a Date, Time and Location for Landowners’ Meeting and Election; Providing for Publication, Providing for Severability and an Effective Date

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66 Mr. Adams presented Resolution 2020-02.

67

68 **On MOTION by Mr. Everett and seconded by Ms. Koza, with all in favor,**
69 **Resolution 2020-02, Designating a Date, Time and Location for Landowners’**
70 **Meeting and Election for November 9, 2020 at 10:30 a.m., in person at the**
71 **Offices of D.R. Horton, 10541 Ben C. Pratt Six Mile Cypress Parkway, Fort**
72 **Meyers, Florida 33966 or, if necessary, remotely by communications media**
73 **technology and/or telephone, pursuant to the Florida Governor’s Executive**
74 **Orders; Providing for Publication, Providing for Severability and an Effective**
75 **Date, was adopted.**

76
77

78 **FIFTH ORDER OF BUSINESS** **Consideration of Resolution 2020-03,**
 79 **Adopting an Internal Controls Policy**
 80 **Consistent with Section 218.33, Florida**
 81 **Statutes; Providing an Effective Date**
 82

83 Mr. Adams presented Resolution 2020-03. While Management already has internal
 84 controls in place, changes during the recent legislative session require all local governments to
 85 formally adopt an internal controls policy, by resolution.

86

**On MOTION by Mr. Everett and seconded by Ms. Koza, with all in favor,
 Resolution 2020-03, Adopting an Internal Controls Policy Consistent with
 Section 218.33, Florida Statutes; Providing an Effective Date, was adopted.**

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92 **SIXTH ORDER OF BUSINESS** **Acceptance of Unaudited Financial**
 93 **Statements as of March 31, 2020**
 94

95 Mr. Adams presented the Unaudited Financial Statements as of March 31, 2020. In
 96 response to a question, Mr. Adams stated that bonds have not been issued for the second
 97 Assessment Area, as Staff has not yet been directed to proceed with the issuance process.

98

99 **SEVENTH ORDER OF BUSINESS** **Approval of August 19, 2019 Public**
 100 **Hearings and Regular Meeting Minutes**
 101

102 Mr. Adams presented the August 19, 2019 Public Hearings and Regular Meeting
 103 Minutes.

104

**On MOTION by Mr. Everett and seconded by Mr. Thomas, with all in favor, the
 August 19, 2019 Public Hearings and Regular Meeting Minutes, as presented,
 were approved.**

105

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110 **EIGHTH ORDER OF BUSINESS** **Other Business**

111

112 There being no other business, the next item followed.

113

114

115 **NINTH ORDER OF BUSINESS** **Staff Reports**

116

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

118 There being nothing to report, the next item followed.

119 **B. District Engineer: *Banks Engineering***

120 There being nothing to report, the next item followed.

121 **C. District Manager: *Wrathell, Hunt and Associates, LLC***

122 • **NEXT MEETING DATE: August 17, 2020 at 10:00 A.M.**

123 ○ **QUORUM CHECK**

124 All Supervisors confirmed their attendance at the August 17, 2020 meeting, which
125 would be held at 10:30 a.m., rather than at 10:00 a.m.

126

127 **TENTH ORDER OF BUSINESS** **Audience** **Comments/Supervisors'**
128 **Requests**

129

130 There being no audience comments or Supervisors' requests, the next item followed.

131

132 **ELEVENTH ORDER OF BUSINESS** **Adjournment**

133

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

135

136 **On MOTION by Mr. Ratz and seconded by Mr. Thomas, with all in favor, the**
137 **meeting adjourned at 10:17 a.m.**

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142 [SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT**

14C

WRATHELL, HUNT & ASSOCIATES LLC.

2300 GLADES RD, #410W
BOCA RATON FL 33431

Lee County FL – Community Development Districts

04/15/2020

NAME OF COMMUNITY DEVELOPMENT DISTRICT	NUMBER OF REGISTERED VOTERS AS OF 04/15/2020
Babcock Ranch	0
Bayside Improvement	2,849
Bay Creek	750
Beach Road Golf Estates	897
Bonita Landing	209
Brooks I of Bonita Springs	2,195
Brooks II of Bonita Springs	1,410
East Bonita Beach	39
Mediterra	429
Moody River Estates	1,131
Parklands Lee	500
Parklands West	542
River Hall	1,241
River Ridge	1,432
Stoneybrook	1,711
Verandah East	678
Verandah West	896
University Square	0
University Village	0
Waterford Landing	1,042
WildBlue	45

Send to: Daphne Gillyard gillyardd@whhassociates.com Phone: 561-571-0010

Tammy Lipa – Voice: 239-533-6329

Email: tlipa@lee.vote