

**VERANDAH EAST
COMMUNITY DEVELOPMENT
DISTRICT**

August 14, 2024

**BOARD OF SUPERVISORS
PUBLIC HEARINGS
AND REGULAR
MEETING AGENDA**

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA
LETTER**

Verandah East Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Fax: (561) 571-0013•Toll-free: (877) 276-0889

August 7, 2024

Board of Supervisors
Verandah East Community Development District

| |
|---|
| <p><u>ATTENDEES:</u> Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.</p> |
|---|

Dear Board Members:

The Board of Supervisors of the Verandah East Community Development District will hold Public Hearings and a Regular Meeting on August 14, 2024 at 1:00 p.m., at 11390 Palm Beach Blvd., First Floor, Fort Myers, Florida 33905. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments (3 minutes per person)
3. Presentation of Audited Financial Report for the Fiscal Year Ended September 30, 2023, Prepared by Grau & Associates
4. Consideration of Resolution 2024-05, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2023
5. Presentation: Johnson Engineering, Inc., History of Rate Increases
6. Public Hearing on Adoption of Fiscal Year 2024/2025 Budget
 - A. Proof/Affidavit of Publication
 - B. Consideration of Resolution 2024-06, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025; Authorizing Budget Amendments; and Providing an Effective Date
7. Public Hearing to Hear Comments and Objections on the Imposition of Maintenance and Operation Assessments to Fund the Budget for Fiscal Year 2024/2025, Pursuant to Florida Law
 - A. Proof/Affidavit of Publication
 - B. Mailed Notice(s) to Property Owners

- C. Consideration of Resolution 2024-07, Providing for Funding for the FY 2025 Adopted Budget(s); Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
- 8. Consideration of Goals and Objectives Reporting [HB7013 - Special Districts Performance Measures and Standards Reporting]
- 9. Discussion: Maintenance of VCA Owned Paths, Boardwalks and Bridges
- 10. Acceptance of Unaudited Financial Statements as of June 30, 2024
- 11. Approval of May 8, 2024 Regular Meeting Minutes
- 12. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer: *Johnson Engineering, Inc.*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - District Manager’s Report
 - NEXT MEETING DATE: October 9, 2024 at 1:00 PM

○ QUORUM CHECK

| | | | | |
|--------|----------------------------|------------------------------------|--------------------------------|-----------------------------|
| SEAT 1 | RICHARD DENIS SHIELDS, JR. | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| SEAT 2 | JOHN SAMPLE | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| SEAT 3 | JACQUELINE VOILES | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| SEAT 4 | CHRISTINE JAROSS | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| SEAT 5 | DAVID MOORE | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |

- 13. Supervisors’ Requests
- 14. Adjournment

Should you have any questions, please do not hesitate to contact me directly at (239) 989-2939.

Sincerely,

Cleo Adams
 District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE:

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

PARTICIPANT CODE: 709 724 7992

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT**

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**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023**

**VERANDAH EAST COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA**

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Verandah East Community Development District
Lee County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Verandah East Community Development District, Lee County, Florida (the "District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2023, and the respective changes in financial position, for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 21, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

May 21, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Verandah East Community Development District, Lee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2023. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$3,197,677.
- The change in the District's total net position in comparison with the prior year was \$574,013, 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, 2023, the District's governmental funds reported combined ending fund balances of \$932,354, an increase of \$43,047 in comparison with the prior fiscal year. A portion of fund balance is restricted for debt service and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

The District maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and the debt service fund, both of which are considered major funds.

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

| | NET POSITION | |
|-------------------------------------|---------------|--------------|
| | SEPTEMBER 30, | |
| | 2023 | 2022 |
| Current and other assets | \$ 957,278 | \$ 903,016 |
| Capital assets, net of depreciation | 17,831,341 | 18,131,503 |
| Total assets | 18,788,619 | 19,034,519 |
| Deferred amount on refunding | 86,324 | 91,719 |
| Current liabilities | 285,114 | 286,795 |
| Long-term liabilities | 15,392,152 | 16,215,779 |
| Total liabilities | 15,677,266 | 16,502,574 |
| Net position | | |
| Net investment in capital assets | 2,525,513 | 2,007,443 |
| Restricted | 630,290 | 602,643 |
| Unrestricted | 41,874 | 13,578 |
| Total net position | \$ 3,197,677 | \$ 2,623,664 |

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

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

| | CHANGES IN NET POSITION FOR THE FISCAL YEAR END SEPTEMBER 30, | |
|------------------------------------|--|---------------------|
| | 2023 | 2022 |
| Revenues: | | |
| Program revenues | | |
| Charges for services | \$ 1,653,337 | \$ 1,634,399 |
| Operating grants and contributions | 42,309 | 2,755 |
| General revenues | | |
| Unrestricted investment earnings | 16 | 19 |
| Miscellaneous | - | 2 |
| Total revenues | <u>1,695,662</u> | <u>1,637,175</u> |
| Expenses: | | |
| General government | 112,308 | 141,924 |
| Maintenance and operations | 360,256 | 337,276 |
| Interest | 649,085 | 679,346 |
| Conveyance of infrastructure | - | 1,843,037 |
| Total expenses | <u>1,121,649</u> | <u>3,001,583</u> |
| Change in net position | <u>574,013</u> | <u>(1,364,408)</u> |
| Net position - beginning | <u>2,623,664</u> | <u>3,988,072</u> |
| Net position - ending | <u>\$ 3,197,677</u> | <u>\$ 2,623,664</u> |

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023, was \$1,121,649. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessments. The remainder of the current fiscal year revenue is interest revenue. In total, expenses from the prior year due to the conveyance of infrastructure which was recognized in the prior year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2023, the District had \$22,139,850 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$4,308,509 has been taken, which resulted in a net book value of \$17,831,341. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2023, the District had \$15,410,000 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 does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

**VERANDAH EAST COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

| | Governmental Activities |
|---|----------------------------|
| ASSETS | |
| Cash | \$ 64,504 |
| Assessments receivable | 5,011 |
| Due from other government | 1,460 |
| Restricted assets: | |
| Investments | 886,303 |
| Capital assets: | |
| Nondepreciable | 12,789,435 |
| Depreciable, net | 5,041,906 |
| Total net position | 18,788,619 |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Deferred amount on refunding | 86,324 |
| LIABILITIES | |
| Accounts payable | 24,924 |
| Accrued interest payable | 260,190 |
| Non-current liabilities: | |
| Due within one year | 845,000 |
| Due in more than one year | 14,547,152 |
| Total liabilities | 15,677,266 |
| NET POSITION | |
| Net investment in capital assets | 2,525,513 |
| Restricted for debt service | 630,290 |
| Unrestricted | 41,874 |
| Total net position | \$ 3,197,677 |

See notes to the financial statements

**VERANDAH EAST COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

| <u>Functions/Programs</u> | Expenses | Program Revenues | | Net (Expense) |
|----------------------------------|------------------|----------------------------|--|---|
| | | Charges for Services | Operating Grants and Contributions | Revenue and Changes in Net Position |
| | | | | Governmental Activities |
| Primary government: | | | | |
| Governmental activities: | | | | |
| General government | \$ 112,308 | \$ 112,308 | \$ - | \$ - |
| Maintenance and operations | 360,256 | 88,374 | - | (271,882) |
| Interest on long-term debt | 649,085 | 1,452,655 | 42,309 | 845,879 |
| Total governmental activities | <u>1,121,649</u> | <u>1,653,337</u> | <u>42,309</u> | <u>573,997</u> |
| General revenues: | | | | |
| Unrestricted investment earnings | | | | <u>16</u> |
| Total general revenues | | | | <u>16</u> |
| Change in net position | | | | <u>574,013</u> |
| Net position - beginning | | | | <u>2,623,664</u> |
| Net position - ending | | | | <u>\$ 3,197,677</u> |

See notes to the financial statements

**VERANDAH EAST COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

| | Major Funds | | Total Governmental Funds |
|-------------------------------------|-------------|-----------------|--------------------------------|
| | General | Debt Service | |
| ASSETS | | | |
| Cash | \$ 64,504 | \$ - | \$ 64,504 |
| Investments | - | 886,303 | 886,303 |
| Assessments receivable | 834 | 4,177 | 5,011 |
| Due from other government | 1,460 | - | 1,460 |
| Total assets | \$ 66,798 | \$ 890,480 | \$ 957,278 |
| LIABILITIES | | | |
| Liabilities: | | | |
| Accounts payable | \$ 24,924 | \$ - | \$ 24,924 |
| Total liabilities | 24,924 | - | 24,924 |
| FUND BALANCES: | | | |
| Restricted for: | | | |
| Debt service | - | 890,480 | 890,480 |
| Unassigned | 41,874 | - | 41,874 |
| Total fund balances | 41,874 | 890,480 | 932,354 |
| Total liabilities and fund balances | \$ 66,798 | \$ 890,480 | \$ 957,278 |

See notes to the financial statements

**VERANDAH EAST COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

Total fund balances - governmental funds \$ 932,354

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 position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

| | | |
|--------------------------|--------------------|------------|
| Cost of capital assets | 22,139,850 | |
| Accumulated depreciation | <u>(4,308,509)</u> | 17,831,341 |

Deferred amounts on refunding are not reported as assets in the governmental funds. The statement of net position includes these costs, net of amortization.

86,324

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

| | | |
|--------------------------|---------------------|---------------------|
| Accrued interest payable | (260,190) | |
| Bonds payable | <u>(15,392,152)</u> | <u>(15,652,342)</u> |

| | | |
|---|--|---------------------|
| Net position of governmental activities | | <u>\$ 3,197,677</u> |
|---|--|---------------------|

See notes to the financial statements

**VERANDAH EAST COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

| | Major Funds | | Total Governmental Funds |
|--|------------------|-------------------|--------------------------------|
| | General | Debt Service | |
| REVENUES | | | |
| Assessments | \$ 200,682 | \$ 1,452,655 | \$ 1,653,337 |
| Interest Income | 16 | 42,309 | 42,325 |
| Total revenues | <u>200,698</u> | <u>1,494,964</u> | <u>1,695,662</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 112,308 | - | 112,308 |
| Maintenance and operations | 60,094 | - | 60,094 |
| Debt service: | | | |
| Principal | - | 825,000 | 825,000 |
| Interest | - | 655,213 | 655,213 |
| Total expenditures | <u>172,402</u> | <u>1,480,213</u> | <u>1,652,615</u> |
| Excess (deficiency) of revenues over (under) expenditures | 28,296 | 14,751 | 43,047 |
| Fund balances - beginning | <u>13,578</u> | <u>875,729</u> | <u>889,307</u> |
| Fund balances - ending | <u>\$ 41,874</u> | <u>\$ 890,480</u> | <u>\$ 932,354</u> |

See notes to the financial statements

**VERANDAH EAST 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, 2023**

| | | |
|---|-----------|----------------|
| Net change in fund balances - total governmental funds | \$ | 43,047 |
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities. | | (300,162) |
| Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities. | | 825,000 |
| Amortization of the deferred amount on refunding and original issue discount is shown on the statement of activities but not on the fund financial statements. | | (6,768) |
| 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. | | 12,896 |
| Change in net position of governmental activities | <u>\$</u> | <u>574,013</u> |

See notes to the financial statements

**VERANDAH EAST COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Verandah East Community Development District ("District") was created on December 6, 2005 by Ordinance 05-27 of the Lee County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

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 District is related to Verandah West Community Development District and shares the same Developer.

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

Assessments and interest associated with the current fiscal period are 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.

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

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 acquisition value at the date of donation.

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

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

| <u>Assets</u> | <u>Years</u> |
|-----------------------------------|--------------|
| Infrastructure – water management | 20-30 |

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Unearned Revenue

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

Refundings of Debt

For current refunding and advance refunding resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter.

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 ratably 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.

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.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

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, 2023:

| | Amortized Cost | Credit Risk | Maturities |
|---|----------------|-------------|--|
| First American Government Obligations Fund Class Y | \$ 886,303 | S&P AAAm | Weighted average of the fund portfolio: 24 days |
| Total Investments | \$ 886,303 | | |

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

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

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

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

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

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

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

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

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

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ending September 30, 2023, was as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance |
|--|----------------------|--------------|------------|-------------------|
| <u>Governmental activities</u> | | | | |
| Capital assets, not being depreciated | | | | |
| Land | \$ 12,789,435 | \$ - | \$ - | \$ 12,789,435 |
| Total capital assets, not being depreciated | 12,789,435 | - | - | 12,789,435 |
| Capital assets, being depreciated | | | | |
| Infrastructure | 9,350,415 | - | - | 9,350,415 |
| Total capital assets, being depreciated | 9,350,415 | - | - | 9,350,415 |
| Less accumulated depreciation for: | | | | |
| Infrastructure | 4,008,347 | 300,162 | - | 4,308,509 |
| Total accumulated depreciation | 4,008,347 | 300,162 | - | 4,308,509 |
| Total capital assets, being depreciated, net | 5,342,068 | (300,162) | - | 5,041,906 |
| Governmental activities capital assets | \$ 18,131,503 | \$ (300,162) | \$ - | \$ 17,831,341 |

Depreciation expense was charged to the maintenance and operations function.

NOTE 6 – LONG TERM LIABILITIES

Series 2016

On October 1, 2016, the District issued \$20,615,000 of Special Assessment Revenue Refunding and Improvement Bonds Series 2016, due May 1, 2037, with interest rates ranging from 3.375%-4.25%. The Bonds were issued to refund the District's outstanding Capital Improvements Revenue Bonds, Series 2006 (the "Refunded Bonds"), acquire and construct certain assessable improvements (the "Project"), and pay certain costs associated with the issuance of the Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2017 through May 1, 2037.

The Series 2016 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2016 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. For the Series 2016 Bonds, this occurred during the current fiscal year as the District collected prepaid assessments and prepaid \$10,000 of the Bonds.

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 at September 30, 2023.

NOTE 6 – LONG TERM LIABILITIES (Continued)

Long-term debt activity

Changes in long-term liability activity for the fiscal year ending September 30, 2023, were as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|--------------------------------|----------------------|-------------|-------------------|----------------------|------------------------|
| <u>Governmental activities</u> | | | | | |
| Bonds payable: | | | | | |
| Series 2016 | \$ 16,235,000 | \$ - | \$ 825,000 | \$ 15,410,000 | \$ 845,000 |
| Less: original issue discount | 19,221 | - | 1,373 | 17,848 | - |
| Total | <u>\$ 16,215,779</u> | <u>\$ -</u> | <u>\$ 823,627</u> | <u>\$ 15,392,152</u> | <u>\$ 845,000</u> |

At September 30, 2023, the scheduled debt service requirements on the long-term debt were as follows:

| Year ending September 30: | Governmental Activities | | |
|------------------------------|-------------------------|---------------------|----------------------|
| | Principal | Interest | Total |
| 2024 | \$ 845,000 | \$ 624,456 | \$ 1,469,456 |
| 2025 | 875,000 | 592,769 | 1,467,769 |
| 2026 | 910,000 | 559,956 | 1,469,956 |
| 2027 | 945,000 | 525,831 | 1,470,831 |
| 2028 | 985,000 | 488,031 | 1,473,031 |
| 2029-2033 | 5,550,000 | 1,815,313 | 7,365,313 |
| 2034-2037 | 5,300,000 | 571,550 | 5,871,550 |
| Total | <u>\$ 15,410,000</u> | <u>\$ 5,177,906</u> | <u>\$ 20,587,906</u> |

NOTE 7 – MANAGEMENT COMPANY

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

NOTE 8 – RISK MANAGEMENT

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

**VERANDAH EAST 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, 2023**

| | Budgeted Amounts | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|---------------------|-------------------|---|
| | Original & Final | | |
| REVENUES | | | |
| Assessments | \$ 198,562 | \$ 200,682 | \$ 2,120 |
| Interest Income | 263 | 16 | (247) |
| Total revenues | 198,825 | 200,698 | 1,873 |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 112,446 | 112,308 | 138 |
| Maintenance and operations | 61,379 | 60,094 | 1,285 |
| Total expenditures | 173,825 | 172,402 | 1,423 |
| Excess (deficiency) of revenues over (under) expenditures | \$ 25,000 | 28,296 | \$ 3,296 |
| Fund balance - beginning | | 13,578 | |
| Fund balance - ending | | \$ 41,874 | |

See notes to required supplementary information

**VERANDAH EAST 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 did not exceed appropriations for the fiscal year ended September 30, 2023.

**VERANDAH EAST COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
UNAUDITED**

| <u>Element</u> | <u>Comments</u> |
|---|---|
| Number of District employees compensated in the last pay period of the District's fiscal year being reported. | 0 |
| Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported. | 0 |
| Employee compensation | 0 |
| Independent contractor compensation | \$73,777 |
| Construction projects to begin on or after October 1; (>\$65K) | |
| Budget variance report | See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund |
| | |
| Non ad valorem special assessments; | Not applicable |
| Special assessment rate | Operations and maintenance: \$ 273.23 Debt service: \$ 1,300 - \$ 3,755 |
| Special assessments collected | \$1,653,337 |
| Outstanding Bonds: | see Note 6 for details |



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

To the Board of Supervisors
Verandah East 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 Verandah East Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 21, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

B. & Associates

May 21, 2024



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Supervisors
Verandah East Community Development District
Lee County, Florida

We have examined Verandah East 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, 2023. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2023.

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 Verandah East 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

May 21, 2024



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

To the Board of Supervisors
Verandah East Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Verandah East Community Development District ("District") as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated May 21, 2024.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; *Government Auditing Standards*, issued by the Comptroller General of the United State; and Chapter 10.550, Rules of the Florida Auditor General. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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 May 21, 2024, 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 Verandah East Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Verandah East 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

May 21, 2024

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, 2022.

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, 2023.

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, 2023.

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, 2023. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

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

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT**

4

RESOLUTION 2024-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VERANDAH EAST COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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 2023;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VERANDAH EAST COMMUNITY DEVELOPMENT DISTRICT;

1. The Audited Financial Report for Fiscal Year 2023 heretofore submitted to the Board is hereby accepted for Fiscal Year 2023, for the period ending September 30, 2023; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2023 shall be attached hereto as an exhibit to this Resolution in the District’s “Official Record of Proceedings”.

PASSED AND ADOPTED this 14th day of August, 2024.

ATTEST:

VERANDAH EAST COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT**

5

Verandah East CDD
Johnson Engineering, Inc. Rate Schedule Comparison

Notes to consider:
Rate comparison is based on the rate schedule applicable during a specific timeframe. The timeframe may be more or less than 1 year.
Professionals 3, 2, and 1 previously categorized as Engineer Intern 3, 2, and 1 (these categories are shaded in grey below)
Administratives 3, 2, and 1 previously categorized as Technician 3, 2, and 1 (these categories are shaded in grey below)
Some categories were non-existent in earlier rates sheets. Other categories were removed/added to later rate sheets; therefore, rates sheets may have been revised/updated (these categories are shaded in grey below).
Work is on a time & materials basis; as needed and upon request.
Field Equipment Rates are on a separate schedule.

| Categories | 2006 Rate Schedule Rates applied from Jan 2006 to Sept 2006 | 2006 Revised (Rev) Rate Schedule Rates applied from Oct 2006 to Oct 2021 | 2021 Rate Schedule Applied from Nov 2021 to Sep 2022 | 2022 Rate Schedule Applied from Oct 2022 to date | 2023 Rate Schedule Proposed | Dollar Amount Increase 2006 to Rev 2006 Rate Schedule | Percentage Increase* 2006 to Rev 2006 Rate Schedule | Dollar Amount Increase Rev 2006 to 2021 Rate Schedule | Percentage Increase* Rev 2006 to 2021 Rate Schedule | Dollar Amount Increase 2021 to 2022 Rate Schedule | Percentage Increase* 2021 to 2022 Rate Schedule | Proposed Dollar Amount Increase 2022 to 2023 Rate Schedule | Proposed Percentage Increase* 2022 to 2023 Rate Schedule |
|---|--|---|---|---|--------------------------------|--|--|--|--|--|--|---|---|
| Professional 9 | 170 | 190 | 250 | 300 | 330 | \$ 20.00 | 12% | \$ 60.00 | 32% | \$ 50.00 | 20% | \$ 30.00 | 10% |
| Professional 8 | 150 | 170 | 230 | 245 | 270 | \$ 20.00 | 13% | \$ 60.00 | 35% | \$ 15.00 | 7% | \$ 25.00 | 10% |
| Professional 7 | 140 | 160 | 210 | 225 | 248 | \$ 20.00 | 14% | \$ 50.00 | 31% | \$ 15.00 | 7% | \$ 23.00 | 10% |
| Professional 6 | 130 | 150 | 190 | 200 | 220 | \$ 20.00 | 15% | \$ 40.00 | 27% | \$ 10.00 | 5% | \$ 20.00 | 10% |
| Professional 5 | 120 | 135 | 165 | 175 | 193 | \$ 15.00 | 13% | \$ 30.00 | 22% | \$ 10.00 | 6% | \$ 18.00 | 10% |
| Professional 4 | 110 | 125 | 150 | 160 | 176 | \$ 15.00 | 14% | \$ 25.00 | 20% | \$ 10.00 | 7% | \$ 16.00 | 10% |
| Professional 3 | 100 | 115 | 140 | 150 | 165 | \$ 15.00 | 15% | \$ 25.00 | 22% | \$ 10.00 | 7% | \$ 15.00 | 10% |
| Professional 2 | 90 | 105 | 120 | 125 | 138 | \$ 15.00 | 17% | \$ 15.00 | 14% | \$ 5.00 | 4% | \$ 13.00 | 10% |
| Professional 1 | 80 | 95 | 110 | 115 | 127 | \$ 15.00 | 19% | \$ 15.00 | 16% | \$ 5.00 | 5% | \$ 12.00 | 10% |
| Technician 6 | 0 | 135 | 155 | 165 | 182 | \$ 135.00 | N/A | \$ 20.00 | 15% | \$ 10.00 | 6% | \$ 17.00 | 10% |
| Technician 5 | 0 | 115 | 130 | 140 | 154 | \$ 115.00 | N/A | \$ 15.00 | 13% | \$ 10.00 | 8% | \$ 14.00 | 10% |
| Technician 4 | 88 | 100 | 110 | 120 | 132 | \$ 12.00 | 14% | \$ 10.00 | 10% | \$ 10.00 | 9% | \$ 12.00 | 10% |
| Technician 3 | 68 | 75 | 95 | 100 | 110 | \$ 7.00 | 10% | \$ 20.00 | 27% | \$ 5.00 | 5% | \$ 10.00 | 10% |
| Technician 2 | 58 | 65 | 75 | 80 | 88 | \$ 7.00 | 12% | \$ 10.00 | 15% | \$ 5.00 | 7% | \$ 8.00 | 10% |
| Technician 1 | 48 | 55 | 65 | 70 | 77 | \$ 7.00 | 15% | \$ 10.00 | 18% | \$ 5.00 | 8% | \$ 7.00 | 10% |
| Administrative 3 | 0 | 75 | 90 | 95 | 105 | \$ 75.00 | N/A | \$ 15.00 | 20% | \$ 5.00 | 6% | \$ 10.00 | 11% |
| Administrative 2 | 0 | 65 | 80 | 85 | 94 | \$ 65.00 | N/A | \$ 15.00 | 23% | \$ 5.00 | 6% | \$ 9.00 | 11% |
| Administrative 1 | 0 | 55 | 65 | 70 | 77 | \$ 55.00 | N/A | \$ 10.00 | 18% | \$ 5.00 | 8% | | |
| Field Crew (4 person) | 150 | 170 | 220 | 245 | 270 | \$ 20.00 | 13% | \$ 50.00 | 29% | \$ 25.00 | 11% | \$ 25.00 | 10% |
| Field Crew (3 person) | 140 | 160 | 190 | 210 | 231 | \$ 20.00 | 14% | \$ 30.00 | 19% | \$ 20.00 | 11% | \$ 21.00 | 10% |
| Field Crew (2 person) | 120 | 135 | 150 | 165 | 182 | \$ 15.00 | 13% | \$ 15.00 | 11% | \$ 15.00 | 10% | \$ 17.00 | 10% |
| Construction Engineering & Inspection (CEI) Services | | | | | | | | | | | | | |
| CEI Services Manager | 130 | 150 | 175 | 185 | 204 | \$ 20.00 | 15% | \$ 25.00 | 17% | \$ 10.00 | 6% | \$ 19.00 | 10% |
| CEI Senior Project Administrator | 0 | 0 | 155 | 165 | 182 | \$ - | N/A | \$ 155.00 | N/A | \$ 10.00 | 6% | \$ 17.00 | 10% |
| CEI Project Administrator | 0 | 125 | 140 | 150 | 165 | \$ 125.00 | N/A | \$ 15.00 | 12% | \$ 10.00 | 7% | \$ 15.00 | 10% |
| Contract Support Specialist | 0 | 110 | 120 | 125 | 138 | \$ 110.00 | N/A | \$ 10.00 | 9% | \$ 5.00 | 4% | \$ 13.00 | 10% |
| Senior Inspector | 78 | 100 | 110 | 115 | 127 | \$ 22.00 | 28% | \$ 10.00 | 10% | \$ 5.00 | 5% | \$ 12.00 | 10% |
| CEI Inspector III | 68 | 75 | 100 | 105 | 116 | \$ 7.00 | 10% | \$ 25.00 | 33% | \$ 5.00 | 5% | \$ 11.00 | 10% |
| CEI Inspector II | 58 | 65 | 90 | 95 | 105 | \$ 7.00 | 12% | \$ 25.00 | 38% | \$ 5.00 | 6% | \$ 10.00 | 11% |
| CEI Inspector I | 48 | 55 | 80 | 85 | 94 | \$ 7.00 | 15% | \$ 25.00 | 45% | \$ 5.00 | 6% | \$ 9.00 | 11% |
| Compliance Specialist | 0 | 65 | 90 | 95 | 105 | \$ 65.00 | N/A | \$ 25.00 | 38% | \$ 5.00 | 6% | \$ 10.00 | 11% |
| CEI Inspector's Aide | 0 | 0 | 65 | 70 | 77 | \$ - | N/A | \$ 65.00 | N/A | \$ 5.00 | 8% | \$ 7.00 | 10% |
| Expert Witness | 250 | 250 | 300 | 400 | 440 | \$ - | 0% | \$ 50.00 | 20% | \$ 100.00 | 33% | \$ 40.00 | 10% |
| Reimbursable Expenses and Sub-Consultants | Cost + 10% | Cost + 10% | Cost + 10% | Cost + 10% | Cost + 10% | no change | no change | no change | no change | no change | no change | no change | no change |

*Approximate percentage increase
Project: 20066024-010

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT**

6A

AFFIDAVIT OF PUBLICATION

VERANDAH EAST CDD
Accts Payable
Verandah East Cdd
2300 GLADES RD STE 410W
BOCA RATON FL 33431-8556

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative 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 Notices, was published on the publicly accessible website of Lee County, Florida, or in a newspaper by print in the issues of, on:

07/23/2024, 07/30/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 07/30/2024

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$2478.19
Tax Amount: \$0.00
Payment Cost: \$2478.19
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Please do not use this form for payment remittance.

NICOLE JACOBS
Notary Public
State of Wisconsin

VERANDAH EAST COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FY 2025 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; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") for the Verandah East Community Development District ("District") will hold the following public hearing and regular meeting:

DATE: August 14, 2024
 TIME: 1:00 PM
 LOCATION: 11390 Palm Beach Boulevard, First Floor
 Fort Myers, Florida 33905

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, 2024, and ending September 30, 2025 ("FY 2025"). The second public hearing is being held pursuant to Chapters 190, 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 FY 2025; to consider the adoption of an assessment roll; and to provide for the levy, collection, and enforcement of O&M Assessments. At the conclusion of the public hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A regular Board meeting of the District will also be held where the Board may consider any other District business that may properly come before it.

Description of Assessments

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. A description of the services to be funded by the O&M Assessments, and the properties to be improved and benefitted from the O&M Assessments, are all set forth in the Proposed 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) |
|---------------|--------------------------|------------|---|
| Single Family | 757 | 1.00 | \$329.27 |

NOTE: THE DISTRICT RESERVES ALL RIGHTS TO CHANGE THE LAND USES, NUMBER OF UNITS, EQUIVALENT ASSESSMENT OR RESIDENTIAL UNIT ("EAU/ERU") FACTORS, AND O&M ASSESSMENT AMOUNTS AT THE PUBLIC HEARING, WITHOUT FURTHER NOTICE.

The proposed O&M Assessments as stated include collection costs and/or early payment discounts imposed on assessments collected by the Lee County ("County") Tax Collector on the 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 public hearing on O&M Assessments shall be held or notice provided in future years unless the O&M Assessments are proposed to be increased or another criterion within Section 197.3632(4), Florida Statutes, is met. Note, the O&M Assessments do not include debt service assessments previously levied by the District, if any.

For FY 2025, the District intends to have the County Tax Collector collect the O&M Assessments imposed on certain developed property and will directly collect the O&M Assessments on the remaining benefitted property, if any, by sending out a bill no later than November of this year. It is important to pay your O&M 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 O&M Assessments, may result in a foreclosure action which also may result in a loss of title. The District's decision to collect O&M Assessments on the County 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.

Additional Provisions

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 public hearings and meeting may be obtained at the offices of the District Manager, Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Phone (561) 571-0010 ("District Manager's Office"), during normal business hours, or by visiting the District's website at <https://www.verandahcdds.net/>. The public hearings and meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

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

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



**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT**

6B

RESOLUTION 2024-06
[FY 2025 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE VERANDAH EAST COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2024, and ending September 30, 2025 (“**FY 2025**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Verandah East Community Development District (“**District**”) prior to June 15, 2024, proposed budget(s) (“**Proposed Budget**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

SECTION 1. BUDGET

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

- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Verandah East Community Development District for the Fiscal Year Ending September 30, 2025."
- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2025, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2025 or within 60 days following the end of the FY 2025 may amend its Adopted Budget for that fiscal year as follows:

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

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

PASSED AND ADOPTED THIS 14TH DAY OF AUGUST, 2024.

ATTEST:

**VERANDAH EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2025 Budget

Exhibit A

FY 2025 Budget

**VERANDAH EAST & VERANDAH WEST
COMMUNITY DEVELOPMENT DISTRICTS
PROPOSED BUDGETS
FISCAL YEAR 2025**

**VERANDAH EAST & VERANDAH WEST
COMMUNITY DEVELOPMENT DISTRICTS
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**VERANDAH EAST & VERANDAH WEST
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED GENERAL FUND BUDGETS
FISCAL YEAR 2025**

| | Fiscal Year 2024 | | | | Proposed Budget FY 2025 |
|---|------------------------------|--------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| | Adopted Budget FY 2024 | Actual through 3/31/2024 | Projected through 9/30/2024 | Total Actual & Projected | |
| REVENUES | | | | | |
| Assessment levy: on-roll - gross | \$ 410,543 | | | | \$ 629,565 |
| Allowable discounts (4%) | (16,422) | | | | (25,183) |
| Assessment levy: on-roll - net | 394,121 | \$ 388,683 | \$ 5,438 | \$ 394,121 | 604,382 |
| Assessment levy: off-roll | 19,123 | 9,562 | 9,561 | 19,123 | 35,930 |
| Interest and miscellaneous | 600 | 32 | 568 | 600 | 600 |
| Total revenues | <u>413,844</u> | <u>398,277</u> | <u>15,567</u> | <u>413,844</u> | <u>640,912</u> |
| EXPENDITURES | | | | | |
| Professional & admin | | | | | |
| Supervisors | 7,000 | 3,600 | 3,600 | 7,200 | 7,200 |
| Management and accounting | 124,960 | 62,480 | 62,480 | 124,960 | 124,960 |
| Audit | 14,900 | - | 14,900 | 14,900 | 14,900 |
| Legal | 10,000 | 7,593 | 4,000 | 11,593 | 10,000 |
| Field management | 21,163 | 10,581 | 10,582 | 21,163 | 21,163 |
| Engineering | 10,000 | 8,916 | 2,500 | 11,416 | 10,000 |
| Trustee | 10,000 | 5,375 | 4,625 | 10,000 | 10,000 |
| Dissemination agent | 8,280 | 4,141 | 4,139 | 8,280 | 8,280 |
| Arbitrage rebate calculation | 3,000 | - | 3,000 | 3,000 | 3,000 |
| Assessment roll preparation | 24,000 | 12,000 | 12,000 | 24,000 | 24,000 |
| Telephone | 775 | 384 | 391 | 775 | 775 |
| Postage | 500 | 448 | 52 | 500 | 500 |
| Insurance | 15,200 | 15,052 | 148 | 15,200 | 16,558 |
| Printing & binding | 1,614 | 807 | 807 | 1,614 | 1,614 |
| Legal advertising | 1,500 | - | 1,500 | 1,500 | 1,500 |
| Office expenses & supplies | 250 | - | 250 | 250 | 250 |
| Website | 1,410 | 706 | 704 | 1,410 | 1,410 |
| ADA website compliance | 400 | - | 400 | 400 | 400 |
| Contingencies | 1,500 | 650 | 850 | 1,500 | 1,500 |
| Annual district filing fee | 350 | 350 | - | 350 | 350 |
| Total professional & admin | <u>256,802</u> | <u>133,083</u> | <u>126,928</u> | <u>260,011</u> | <u>258,360</u> |
| Water management | | | | | |
| Contractual services | 123,000 | 31,711 | 91,289 | 123,000 | 123,000 |
| Aquascaping/pipe cleanout | 5,000 | - | 5,000 | 5,000 | 96,300 |
| Perimeter fence/wall ongoing RM not shared | 1,800 | - | 1,800 | 1,800 | 1,800 |
| Utilities | 1,300 | 450 | 850 | 1,300 | 1,300 |
| Lake bank restoration not shared | - | - | - | - | 127,000 |
| Contingencies | 5,000 | - | 5,000 | 5,000 | 5,000 |
| Total water management | <u>136,100</u> | <u>32,161</u> | <u>103,939</u> | <u>136,100</u> | <u>354,400</u> |

**VERANDAH EAST & VERANDAH WEST
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED GENERAL FUND BUDGETS
FISCAL YEAR 2025**

| | Fiscal Year 2024 | | | Total Actual & Projected | Proposed Budget FY 2025 |
|---|------------------------------|--------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| | Adopted Budget FY 2024 | Actual through 3/31/2024 | Projected through 9/30/2024 | | |
| Other fees and charges | | | | | |
| Property appraiser | 1,740 | - | 1,740 | 1,740 | 1,740 |
| Tax collector | 3,202 | 3,001 | 201 | 3,202 | 3,202 |
| Total other fees and charges | 4,942 | 3,001 | 1,941 | 4,942 | 4,942 |
| Total expenditures | 397,844 | 168,245 | 232,808 | 401,053 | 617,702 |
| Net increase/(decrease) of fund balance | 16,000 | 230,032 | (217,241) | 12,791 | 23,210 |
| Fund balance - beginning (unaudited) | 102,337 | 122,866 | 352,898 | 122,866 | 135,657 |
| Fund balance - ending (projected) | <u>\$ 118,337</u> | <u>\$ 352,898</u> | <u>\$ 135,657</u> | <u>\$ 135,657</u> | <u>\$ 158,867</u> |

**VERANDAH EAST & VERANDAH WEST
COMMUNITY DEVELOPMENT DISTRICTS
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

| | |
|---|----------|
| Supervisors | \$ 7,200 |
| Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. The District anticipates four (4) meetings and all five (5) Board Members receiving fees. | |
| Management and accounting | 124,960 |
| 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 Districts, develop financing programs, oversee the issuance of tax exempt bonds, and operate and maintain the assets of the community. | |
| Audit Fees | 14,900 |
| The Districts are required to complete annual, independent examinations of their accounting records and procedures. These audits are conducted pursuant to Florida law and the rules of the Florida Auditor General. | |
| Legal | 10,000 |
| The District's attorney provides on-going general counsel and legal representation. He handles issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. | |
| Field management | 21,163 |
| Wrathell, Hunt & Associates, LLC is responsible for day-to-day field operations. These responsibilities include, but are not limited to, preparing and bidding services, contract administration, hiring and maintaining qualified personnel, preparing operating schedules and policies, ensuring compliance with operating permits, preparing and implementing field operating budgets, providing District-related information to the public and attending board meetings. | |
| Engineering | 10,000 |
| Johnson Engineering provides an array of engineering and consulting services to the Districts, assisting in developing infrastructure and improvement-related solutions for them in addition to advising the Districts on facility maintenance. | |
| Trustee | 10,000 |
| Annual fees paid to U.S. Bank for acting as trustee, paying agent and registrar. | |
| Dissemination agent | 8,280 |
| The Districts must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities & Exchange Act of 1934. | |
| Arbitrage rebate calculation | 3,000 |
| To ensure the Districts' compliance with all tax regulations, annual computations are necessary to calculate arbitrage rebate liability. | |
| Assessment roll preparation | 24,000 |
| The Districts have contracts with AJC Associates, Inc., to prepare the annual assessment rolls. | |
| Telephone | 775 |
| Telephone and fax machine services. | |
| Postage | 500 |
| Mailing of agenda packages, overnight deliveries, correspondence, etc. | |
| Insurance | 16,558 |
| The Districts carry public officials liability and general liability insurance. Each District has a general liability insurance limit of \$1,000,000 (\$2,000,000 general aggregate) and a public officials liability limit of \$1,000,000. | |

**VERANDAH EAST & VERANDAH WEST
COMMUNITY DEVELOPMENT DISTRICTS
DEFINITIONS OF GENERAL FUND EXPENDITURES**

| | |
|--|-------------------------|
| EXPENDITURES (continued) | |
| Printing & binding | 1,614 |
| Letterhead, envelopes, copies, etc. | |
| Legal advertising | 1,500 |
| Required advertisements for monthly meetings, special meetings, public hearings, bidding, etc. | |
| Office expenses & supplies | 250 |
| Administrative and accounting supplies. | |
| Website | 1,410 |
| ADA website compliance | 400 |
| Contingencies | 1,500 |
| Bank charges and miscellaneous expenses incurred throughout the year. | |
| Annual district filing fee | 350 |
| Annual fee paid to the Department of Economic Opportunity. | |
| Contractual services | 123,000 |
| Contracts entered into by the Districts for water management related professional services. | |
| Aquascaping/pipe cleanout | 96,300 |
| Expenses incurred relating to supplemental lake littoral plantings and lake interconnect pipe cleanout. | |
| Perimeter fence/wall ongoing RM not shared | 1,800 |
| Covers the costs of once a year clearing of vegetation on the Verandah East perimeter wall that runs adjacent to the conservation areas. | |
| Utilities | 1,300 |
| Covers the costs of Electricity for CDD aerators. | |
| Lake bank restoration not shared | 127,000 |
| Covers the cost of restoration of lake banks in West lakes H-12 and H8A, the costs of which will be borne by the West CDD only. | |
| Contingencies | 5,000 |
| Miscellaneous water management expenses incurred throughout the year. | |
| Property appraiser | 1,740 |
| The property appraiser's fee is \$1.00 per parcel. | |
| Annual Fee paid to Wachovia Bank for the service provided as Trustee, Paying Agent and Registrar. | |
| Tax collector | 3,202 |
| The tax collector's fee is \$1.50 of assessments collected. | |
| Total expenditures | <u><u>\$617,702</u></u> |

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025**

| | Fiscal Year 2024 | | | | Proposed Budget FY 2025 |
|---|------------------------------|--------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| | Adopted Budget FY 2024 | Actual through 3/31/2024 | Projected through 9/30/2024 | Total Actual & Projected | |
| REVENUES | | | | | |
| Assessment levy: on-roll - gross | \$ 206,833 | | | | \$ 249,256 |
| Allowable discounts (4%) | (8,273) | | | | (9,970) |
| Assessment levy: on-roll - net | 198,560 | \$ 195,721 | \$ 2,175 | \$ 197,896 | 239,286 |
| Interest and miscellaneous | 263 | 17 | 246 | 263 | 263 |
| Total revenues | 198,823 | 195,738 | 2,421 | 198,159 | 239,549 |
| EXPENDITURES | | | | | |
| Professional & admin | | | | | |
| Supervisors | 3,070 | 1,584 | 1,584 | 3,168 | 3,158 |
| Management and accounting | 54,805 | 27,402 | 27,404 | 54,806 | 54,805 |
| Audit | 6,535 | - | 6,556 | 6,556 | 6,535 |
| Legal | 4,386 | 3,341 | 1,760 | 5,101 | 4,386 |
| Field management | 9,282 | 4,641 | 4,656 | 9,297 | 9,282 |
| Engineering | 4,386 | 3,923 | 1,100 | 5,023 | 4,386 |
| Trustee | 4,386 | 2,365 | 2,035 | 4,400 | 4,386 |
| Dissemination agent | 3,631 | 1,816 | 1,821 | 3,637 | 3,631 |
| Arbitrage rebate calculation | 1,316 | - | 1,320 | 1,320 | 1,316 |
| Assessment roll preparation | 10,526 | 5,263 | 5,280 | 10,543 | 10,526 |
| Telephone | 340 | 167 | 172 | 339 | 340 |
| Postage | 219 | 197 | 23 | 220 | 219 |
| Insurance | 6,666 | 6,623 | 65 | 6,688 | 7,262 |
| Printing & binding | 708 | 354 | 355 | 709 | 708 |
| Legal advertising | 658 | - | 660 | 660 | 658 |
| Office expenses & supplies | 110 | - | 110 | 110 | 110 |
| Website | 618 | 310 | 310 | 620 | 618 |
| ADA website compliance | 175 | - | 176 | 176 | 175 |
| Contingencies | 658 | 341 | 374 | 715 | 658 |
| Annual district filing fee | 154 | 154 | - | 154 | 154 |
| Total professional & admin | 112,629 | 58,481 | 55,761 | 114,242 | 113,313 |
| Water management | | | | | |
| Contractual services | 53,945 | 14,271 | 40,167 | 54,438 | 53,945 |
| Aquascaping/pipe cleanout | 2,193 | - | 2,200 | 2,200 | 42,235 |
| Perimeter fence/wall ongoing RM not shared | 1,800 | - | 1,800 | 1,800 | 1,800 |
| Utilities | 570 | 198 | 374 | 572 | 570 |
| Lake bank restoration not shared | - | - | - | - | - |
| Contingencies | 2,193 | - | 2,200 | 2,200 | 2,193 |
| Total water management | 60,701 | 14,469 | 46,741 | 61,210 | 100,743 |

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025**

| | Fiscal Year 2024 | | | | Proposed Budget FY 2025 |
|---|------------------------------|--------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| | Adopted Budget FY 2024 | Actual through 3/31/2024 | Projected through 9/30/2024 | Total Actual & Projected | |
| Other fees and charges | | | | | |
| Property appraiser | 804 | - | 800 | 800 | 804 |
| Tax collector | 1,479 | 1,384 | 92 | 1,476 | 1,479 |
| Total other fees and charges | <u>2,283</u> | <u>1,384</u> | <u>892</u> | <u>2,276</u> | <u>2,283</u> |
| Total expenditures | <u>175,613</u> | <u>74,334</u> | <u>103,394</u> | <u>177,728</u> | <u>216,339</u> |
| | | | | | |
| Net increase/(decrease) of fund balance | 23,210 | 121,404 | (100,973) | 20,431 | 23,210 |
| | | | | | |
| Fund balance - beginning (unaudited) | 28,480 | 41,873 | 163,277 | 41,873 | 62,304 |
| Fund balance - ending (projected) | <u>\$ 51,690</u> | <u>\$ 163,277</u> | <u>\$ 62,304</u> | <u>\$ 62,304</u> | <u>\$ 85,514</u> |

Assessment Summary

| Description | Units | FY 2024 Assessment | Proposed Assessment | Total Revenue |
|--------------|---------------|-----------------------|------------------------|----------------------|
| On-roll | <u>757.00</u> | \$ 273.22 | \$ 329.27 | <u>\$ 249,257.39</u> |
| Total units: | <u>757.00</u> | | Total revenue: | <u>\$ 249,257.39</u> |

**VERANDAH WEST
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025**

| | Fiscal Year 2024 | | | | Proposed Budget FY 2025 |
|---|------------------------------|--------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| | Adopted Budget FY 2024 | Actual through 3/31/2024 | Projected through 9/30/2024 | Total Actual & Projected | |
| REVENUES | | | | | |
| Assessment levy: on-roll - gross | \$ 203,709 | | | | \$ 380,308 |
| Allowable discounts (4%) | (8,148) | | | | (15,212) |
| Assessment levy: on-roll - net | 195,561 | \$ 192,962 | \$ 3,263 | \$ 196,225 | 365,096 |
| Assessment levy: off-roll | 19,123 | 9,562 | 9,561 | 19,123 | 35,930 |
| Interest and miscellaneous | 337 | 15 | 318 | 333 | 337 |
| Total revenues | 215,021 | 202,539 | 13,142 | 215,681 | 401,363 |
| EXPENDITURES | | | | | |
| Professional & admin | | | | | |
| Supervisors | 3,930 | 2,016 | 2,016 | 4,032 | 4,042 |
| Management and accounting | 70,155 | 35,078 | 35,076 | 70,154 | 70,155 |
| Audit | 8,365 | - | 8,344 | 8,344 | 8,365 |
| Legal | 5,614 | 4,252 | 2,240 | 6,492 | 5,614 |
| Field management | 11,881 | 5,940 | 5,926 | 11,866 | 11,881 |
| Engineering | 5,614 | 4,993 | 1,400 | 6,393 | 5,614 |
| Trustee | 5,614 | 3,010 | 2,590 | 5,600 | 5,614 |
| Dissemination agent | 4,649 | 2,325 | 2,318 | 4,643 | 4,649 |
| Arbitrage rebate calculation | 1,684 | - | 1,680 | 1,680 | 1,684 |
| Assessment roll preparation | 13,474 | 6,737 | 6,720 | 13,457 | 13,474 |
| Telephone | 435 | 217 | 219 | 436 | 435 |
| Postage | 281 | 251 | 29 | 280 | 281 |
| Insurance | 8,534 | 8,429 | 83 | 8,512 | 9,296 |
| Printing & binding | 906 | 453 | 452 | 905 | 906 |
| Legal advertising | 842 | - | 840 | 840 | 842 |
| Office expenses & supplies | 140 | - | 140 | 140 | 140 |
| Website | 792 | 396 | 394 | 790 | 792 |
| ADA website compliance | 225 | - | 224 | 224 | 225 |
| Contingencies | 842 | 309 | 476 | 785 | 842 |
| Annual district filing fee | 196 | 196 | - | 196 | 196 |
| Total professional & admin fees | 144,173 | 74,602 | 71,167 | 145,769 | 145,047 |
| Water management | | | | | |
| Contractual services | 69,055 | 17,440 | 51,122 | 68,562 | 69,055 |
| Aquascaping/pipe cleanout | 2,807 | - | 2,800 | 2,800 | 54,065 |
| Perimeter fence/wall ongoing RM not shared | - | - | - | - | - |
| Utilities | 730 | 252 | 476 | 728 | 730 |
| Lake bank restoration not shared | - | - | - | - | 127,000 |
| Contingencies | 2,807 | - | 2,800 | 2,800 | 2,807 |
| Total water management | 75,399 | 17,692 | 57,198 | 74,890 | 253,657 |

**VERANDAH WEST
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025**

| | Fiscal Year 2024 | | | | Proposed Budget FY 2025 |
|---|------------------------------|--------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| | Adopted Budget FY 2024 | Actual through 3/31/2024 | Projected through 9/30/2024 | Total Actual & Projected | |
| Other fees and charges | | | | | |
| Property appraiser | 936 | - | 940 | 940 | 936 |
| Tax collector | 1,723 | 1,617 | 109 | 1,726 | 1,723 |
| Total other fees and charges | <u>2,659</u> | <u>1,617</u> | <u>1,049</u> | <u>2,666</u> | <u>2,659</u> |
| Total expenditures | <u>222,231</u> | <u>93,911</u> | <u>129,414</u> | <u>223,325</u> | <u>401,363</u> |
| Net Increase/(decrease) of fund balance | (7,210) | 108,628 | (116,272) | (7,644) | - |
| Fund balance - beginning (unaudited) | 73,857 | 80,993 | 189,621 | 80,993 | 73,349 |
| Fund balance - ending (projected) | <u>\$ 66,647</u> | <u>\$ 189,621</u> | <u>\$ 73,349</u> | <u>\$ 73,349</u> | <u>\$ 73,349</u> |

Assessment Summary

| Description | Units | FY 2023 Assessment | Proposed Assessment | Total Revenue |
|--------------|---------------|-----------------------|------------------------|---------------------|
| On-roll | 881.63 | \$ 231.06 | \$ 431.37 | \$ 380,308.73 |
| Off-roll | 87.40 | 219.16 | 411.10 | 35,930.14 |
| Total units: | <u>969.03</u> | | Total revenue: | <u>\$416,238.87</u> |

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2016 BONDS
FISCAL YEAR 2025**

| | Fiscal Year 2024 | | | | Proposed Budget FY 2025 |
|---|------------------------------|--------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| | Adopted Budget FY 2024 | Actual through 3/31/2024 | Projected through 9/30/2024 | Total Actual & Projected | |
| REVENUES | | | | | |
| Assessment levy: on-roll - gross | \$ 1,505,789 | | | | \$ 1,505,789 |
| Allowable discounts (4%) | (60,232) | | | | (60,232) |
| Assessment levy: on-roll - net | 1,445,557 | \$ 1,414,417 | \$ 31,140 | \$ 1,445,557 | 1,445,557 |
| Interest | - | 25,999 | - | 25,999 | - |
| Total revenues | <u>1,445,557</u> | <u>1,440,416</u> | <u>31,140</u> | <u>1,471,556</u> | <u>1,445,557</u> |
| EXPENDITURES | | | | | |
| Debt service | | | | | |
| Principal | 845,000 | - | 845,000 | 845,000 | 875,000 |
| Interest | 624,456 | 312,228 | 312,228 | 624,456 | 592,769 |
| Prepayment | - | 5,000 | - | 5,000 | - |
| Total debt service | <u>1,469,456</u> | <u>317,228</u> | <u>1,157,228</u> | <u>1,474,456</u> | <u>1,467,769</u> |
| Excess/(deficiency) of revenues over/(under) expenditures | (23,899) | 1,123,188 | (1,126,088) | (2,900) | (22,212) |
| Beginning fund balance (unaudited) | 857,100 | 890,478 | 2,013,666 | 890,478 | 887,578 |
| Ending fund balance (projected) | <u>\$ 833,201</u> | <u>\$ 2,013,666</u> | <u>\$ 887,578</u> | <u>\$ 887,578</u> | <u>865,366</u> |
| Use of fund balance | | | | | |
| Debt service reserve account balance (Required) | | | | | (375,000) |
| Interest expense - November 1, 2025 | | | | | (279,978) |
| Projected fund balance surplus/(deficit) as of September 30, 2025 | | | | | <u>\$ 210,388</u> |

Verandah East
 Community Development District
 Series 2016
 \$20,615,000

Debt Service Schedule

| Date | Principal | Coupon | Interest | Total P+i |
|--------------|------------------------|---------------|-----------------------|------------------------|
| 11/01/2024 | - | - | 296,384.38 | 296,384.38 |
| 05/01/2025 | 875,000.00 | 3.750% | 296,384.38 | 1,171,384.38 |
| 11/01/2025 | - | - | 279,978.13 | 279,978.13 |
| 05/01/2026 | 910,000.00 | 3.750% | 279,978.13 | 1,189,978.13 |
| 11/01/2026 | - | - | 262,915.63 | 262,915.63 |
| 05/01/2027 | 945,000.00 | 4.000% | 262,915.63 | 1,207,915.63 |
| 11/01/2027 | - | - | 244,015.63 | 244,015.63 |
| 05/01/2028 | 985,000.00 | 4.000% | 244,015.63 | 1,229,015.63 |
| 11/01/2028 | - | - | 224,315.63 | 224,315.63 |
| 05/01/2029 | 1,025,000.00 | 4.000% | 224,315.63 | 1,249,315.63 |
| 11/01/2029 | - | - | 203,815.63 | 203,815.63 |
| 05/01/2030 | 1,065,000.00 | 4.000% | 203,815.63 | 1,268,815.63 |
| 11/01/2030 | - | - | 182,515.63 | 182,515.63 |
| 05/01/2031 | 1,105,000.00 | 4.000% | 182,515.63 | 1,287,515.63 |
| 11/01/2031 | - | - | 160,415.63 | 160,415.63 |
| 05/01/2032 | 1,155,000.00 | 4.125% | 160,415.63 | 1,315,415.63 |
| 11/01/2032 | - | - | 136,593.75 | 136,593.75 |
| 05/01/2033 | 1,200,000.00 | 4.125% | 136,593.75 | 1,336,593.75 |
| 11/01/2033 | - | - | 111,843.75 | 111,843.75 |
| 05/01/2034 | 1,250,000.00 | 4.125% | 111,843.75 | 1,361,843.75 |
| 11/01/2034 | - | - | 86,062.50 | 86,062.50 |
| 05/01/2035 | 1,305,000.00 | 4.250% | 86,062.50 | 1,391,062.50 |
| 11/01/2035 | - | - | 58,331.25 | 58,331.25 |
| 05/01/2036 | 1,355,000.00 | 4.250% | 58,331.25 | 1,413,331.25 |
| 11/01/2036 | - | - | 29,537.50 | 29,537.50 |
| 05/01/2037 | 1,390,000.00 | 4.250% | 29,537.50 | 1,419,537.50 |
| Total | \$14,565,000.00 | | \$4,553,450.08 | \$19,118,450.08 |

**VERANDAH WEST
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2013 BONDS**

| | Fiscal Year 2024 | | | | Proposed Budget FY 2025 |
|---|------------------------------|--------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| | Adopted Budget FY 2024 | Actual through 3/31/2024 | Projected through 9/30/2024 | Total Actual & Projected | |
| REVENUES | | | | | |
| Assessment levy: on-roll - gross | \$ 943,991 | | | | \$ 943,991 |
| Allowable discounts (4%) | (37,760) | | | | (37,760) |
| Assessment levy: on-roll - net | 906,231 | \$ 885,439 | \$ 20,792 | \$ 906,231 | 906,231 |
| Assessment levy: off-roll | 332,699 | - | 332,699 | 332,699 | 332,699 |
| Interest | - | 20,407 | - | 20,407 | - |
| Total revenues | 1,238,930 | 905,846 | 353,491 | 1,259,337 | 1,238,930 |
| EXPENDITURES | | | | | |
| Debt service | | | | | |
| Principal | 755,000 | - | 755,000 | 755,000 | 795,000 |
| Interest | 478,000 | 239,000 | 239,000 | 478,000 | 440,000 |
| Prepayment | - | 5,000 | - | 5,000 | - |
| Total expenditures | 1,233,000 | 244,000 | 994,000 | 1,238,000 | 1,235,000 |
| Excess/(deficiency) of revenues over/(under) expenditures | 5,930 | 661,846 | (640,509) | 21,337 | 3,930 |
| Fund balance: | | | | | |
| Beginning fund balance (unaudited) | 682,094 | 770,975 | 1,432,821 | 770,975 | 792,312 |
| Ending fund balance (projected) | \$ 688,024 | \$ 1,432,821 | \$ 792,312 | \$ 792,312 | 796,242 |
| Use of fund balance | | | | | |
| Debt service reserve account balance (required) | | | | | (448,350) |
| Interest expense - November 1, 2025 | | | | | (200,125) |
| Projected fund balance surplus/(deficit) as of September 30, 2025 | | | | | <u>\$ 147,767</u> |

Verandah West

Community Development District

Series 2013

\$15,920,000

Debt Service Schedule

| Date | Principal | Coupon | Interest | Total P+I |
|--------------|-----------------------|--------|-----------------------|------------------------|
| 11/01/2024 | - | - | 220,000.00 | 220,000.00 |
| 05/01/2025 | 795,000.00 | 5.000% | 220,000.00 | 1,015,000.00 |
| 11/01/2025 | - | - | 200,125.00 | 200,125.00 |
| 05/01/2026 | 835,000.00 | 5.000% | 200,125.00 | 1,035,125.00 |
| 11/01/2026 | - | - | 179,250.00 | 179,250.00 |
| 05/01/2027 | 875,000.00 | 5.000% | 179,250.00 | 1,054,250.00 |
| 11/01/2027 | - | - | 157,375.00 | 157,375.00 |
| 05/01/2028 | 925,000.00 | 5.000% | 157,375.00 | 1,082,375.00 |
| 11/01/2028 | - | - | 134,250.00 | 134,250.00 |
| 05/01/2029 | 970,000.00 | 5.000% | 134,250.00 | 1,104,250.00 |
| 11/01/2029 | - | - | 110,000.00 | 110,000.00 |
| 05/01/2030 | 1,020,000.00 | 5.000% | 110,000.00 | 1,130,000.00 |
| 11/01/2030 | - | - | 84,500.00 | 84,500.00 |
| 05/01/2031 | 1,070,000.00 | 5.000% | 84,500.00 | 1,154,500.00 |
| 11/01/2031 | - | - | 57,750.00 | 57,750.00 |
| 05/01/2032 | 1,125,000.00 | 5.000% | 57,750.00 | 1,182,750.00 |
| 11/01/2032 | - | - | 29,625.00 | 29,625.00 |
| 05/01/2033 | 1,185,000.00 | 5.000% | 29,625.00 | 1,214,625.00 |
| Total | \$8,800,000.00 | | \$2,345,750.00 | \$11,145,750.00 |

**Verandah East
Community Development District
Projected Assessments
Fiscal Year 2024-2025
2016 Series Bonds**

*****PRELIMINARY*****

**Lee County
12 years remaining**

| Neighborhoods | Parcel # | # Units | Bond Designation | Debt Service Assessment | O & M Assessment | Total Assessment | Outstanding Principal after 2024-2025 tax payment |
|----------------------|-----------------|----------------|-------------------------|--------------------------------|-----------------------------|-------------------------|--|
| Arlington Oaks | 119 | 31 | SF 100-1 | \$ 3,755.00 | \$ 329.27 | \$ 4,084.27 | \$ 34,134.35 |
| Brantley Oaks | 117 | 23 | SF 100-2 | 3,500.00 | 329.27 | 3,829.27 | 31,811.61 |
| Whispering Oaks | 118 | 31 | SF-100-2 | 3,500.00 | 329.27 | 3,829.27 | 31,811.61 |
| Torey Pines | 127S | 26 | SF-85-1 | 2,963.00 | 329.27 | 3,292.27 | 26,914.15 |
| Cedar Hammock | 124 | 38 | SF 85-2 | 2,600.00 | 329.27 | 2,929.27 | 23,631.48 |
| Edgewater Trace | 127N | 23 | SF 75 | 2,662.85 | 329.27 | 2,992.12 | 24,187.74 |
| Palmetto Grove | 120 | 34 | SF 70-2 | 2,000.00 | 329.27 | 2,329.27 | 18,165.06 |
| Sabal Point | 121 | 29 | SF 70-3 | 1,400.00 | 329.27 | 1,729.27 | 12,724.65 |
| Otter Bend | 123 | 45 | Villa 60-1 | 1,600.00 | 329.27 | 1,929.27 | 14,542.45 |
| Citrus Creek | 122 | 30 | Villa 60-2 | 1,300.00 | 329.27 | 1,629.27 | 11,815.66 |
| Woodhaven | 126 | 72 | Villa 60-3 | 2,000.00 | 329.27 | 2,329.27 | 18,165.06 |
| Willow Bend | 128 | 26 | SF 50 | 1,616.00 | 329.27 | 1,945.27 | 14,693.18 |
| Ambleswind Cove | 132 | 54 | SF 50 | 1,616.00 | 329.27 | 1,945.27 | 14,693.18 |
| Heritage Preserve | 131 | 108 | SF 50 | 1,616.00 | 329.27 | 1,945.27 | 14,693.18 |
| Magnolia Pointe | 129/130 | 51 | SF 50 | 1,616.00 | 329.27 | 1,945.27 | 14,693.18 |
| Willow Ridge | 132 | 43 | SF 50 | 1,616.00 | 329.27 | 1,945.27 | 14,693.18 |
| Fairway Cove | 125 | 93 | SF 50 | 1,616.00 | 329.27 | 1,945.27 | 14,693.18 |

757

| Fiscal Year 2023 - 2024 assessments: | | | | | | | |
|---|--|--|------------|-------------|-----------|-------------|--------------|
| | | | SF 100-1 | \$ 3,755.00 | \$ 273.22 | \$ 4,028.22 | \$ 36,316.06 |
| | | | SF 100-2 | 3,500.00 | 273.22 | 3,773.22 | 33,844.86 |
| | | | SF 85-1 | 2,963.00 | 273.22 | 3,236.22 | 28,634.37 |
| | | | SF 85-2 | 2,600.00 | 273.22 | 2,873.22 | 25,141.89 |
| | | | SF 75 | 2,662.85 | 273.22 | 2,936.07 | 25,733.71 |
| | | | SF 70-2 | 2,000.00 | 273.22 | 2,273.22 | 19,326.08 |
| | | | SF 70-3 | 1,400.00 | 273.22 | 1,673.22 | 13,537.95 |
| | | | Villa 60-1 | 1,600.00 | 273.22 | 1,873.22 | 15,471.93 |
| | | | Villa 60-2 | 1,300.00 | 273.22 | 1,573.22 | 12,570.86 |
| | | | Villa 60-3 | 2,000.00 | 273.22 | 2,273.22 | 19,326.08 |
| | | | SF 50 | 1,616.00 | 273.22 | 1,889.22 | 15,632.30 |

**Verandah West
Community Development District
Projected Assessments
Fiscal Year 2024-2025
2013 Series**

*****PRELIMINARY*****

**Lee County
8 years remaining**

| Neighborhoods | Bond Designation | Debt Service Assessment | O & M Assessment | Total Assessment | Outstanding Principal after 2024-2025 tax payment |
|-------------------------------|------------------------------|--------------------------------|-----------------------------|-------------------------|--|
| Hammock Creek | River Village | \$ 2,245.81 | \$ 431.37 | \$ 2,677.18 | \$ 13,888.61 |
| Oak Bend | River Village | 2,245.81 | 431.37 | 2,677.18 | 13,888.61 |
| Sanctuary Pointe | Custom SF 100 | 2,245.81 | 431.37 | 2,677.18 | 13,888.61 |
| Shadetree Pointe | Custom SF 100 | 2,245.81 | 431.37 | 2,677.18 | 13,888.61 |
| Mossy Oak | Custom SF 100 | 2,245.81 | 431.37 | 2,677.18 | 13,888.61 |
| Cypress Marsh | Custom SF 85 | 1,641.22 | 431.37 | 2,072.59 | 10,149.69 |
| River Point | Custom SF 85 | 1,641.22 | 431.37 | 2,072.59 | 10,149.69 |
| Winding River West | Production 70-1 (NO BUYDOWN) | 1,628.14 | 431.37 | 2,059.51 | 10,456.07 |
| Shady Bend | Production 70-2 | 1,122.91 | 431.37 | 1,554.28 | 6,944.30 |
| Royal Palm (Lots 1-11, 22-25) | Single Family 65 | 1,042.70 | 431.37 | 1,474.07 | 6,448.28 |
| Royal Palm (Lots 12-21) | Single Family 50 | 777.43 | 431.37 | 1,208.80 | 4,807.78 |
| Orange Tree Bend | SF 60/Villa 55 | 950.17 | 431.37 | 1,381.54 | 5,876.03 |
| Bramble Cove | Villa 50 | 777.43 | 431.37 | 1,208.80 | 4,807.78 |
| Lakeview | Villa 50 | 777.43 | 431.37 | 1,208.80 | 4,807.78 |
| Preserves Edge | Villa 50 | 777.43 | 431.37 | 1,208.80 | 4,807.78 |
| Idlewild | Coach Home - L | 580.46 | 431.37 | 1,011.83 | 3,589.67 |
| Pebblebrook | Coach Home - L | 580.46 | 431.37 | 1,011.83 | 3,589.67 |
| Cottonwood Bend | Town Homes | 518.32 | 431.37 | 949.69 | 3,205.37 |

| | | | | | |
|--------------------------------------|------------------|-------------|-----------|-------------|--------------|
| Fiscal year 2023 - 2024 assessments: | River Village | \$ 2,245.81 | \$ 231.06 | \$ 2,476.87 | \$ 15,267.93 |
| | Custom SF 100 | 2,245.81 | 231.06 | 2,476.87 | 15,267.93 |
| | Custom SF 85 | 1,641.22 | 231.06 | 1,872.28 | 11,157.68 |
| | Production 70-1 | 1,628.14 | 231.06 | 1,859.20 | 11,494.49 |
| | Production 70-2 | 1,122.91 | 231.06 | 1,353.97 | 7,633.96 |
| | Single Family 65 | 1,042.70 | 231.06 | 1,273.76 | 7,088.68 |
| | Single Family 50 | 777.43 | 231.06 | 1,008.49 | 5,285.25 |
| | SF 60/Villa 55 | 950.17 | 231.06 | 1,181.23 | 6,459.60 |
| | Villa 50 | 777.43 | 231.06 | 1,008.49 | 5,285.25 |
| | Coach Home - L | 580.46 | 231.06 | 811.52 | 3,946.17 |
| | Town Homes | 518.32 | 231.06 | 749.38 | 3,523.71 |

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT**

7A

AFFIDAVIT OF PUBLICATION

VERANDAH EAST CDD
Accts Payable
Verandah East Cdd
2300 GLADES RD STE 410W
BOCA RATON FL 33431-8556

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative 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 Notices, was published on the publicly accessible website of Lee County, Florida, or in a newspaper by print in the issues of, on:

07/23/2024, 07/30/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 07/30/2024

Legal Clerk

Amy Kohott

Notary, State of WI, County of Brown

Nicole Jacobs

8-21-24

My commission expires

Publication Cost: \$2478.19
Tax Amount: \$0.00
Payment Cost: \$2478.19
Order No: 10398230 # of Copies:
Customer No: 1124535 1
PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

NICOLE JACOBS
Notary Public
State of Wisconsin

VERANDAH EAST COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FY 2025 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; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") for the Verandah East Community Development District ("District") will hold the following public hearing and regular meeting:

DATE: August 14, 2024
 TIME: 1:00 PM
 LOCATION: 11390 Palm Beach Boulevard, First Floor
 Fort Myers, Florida 33905

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, 2024, and ending September 30, 2025 ("FY 2025"). The second public hearing is being held pursuant to Chapters 190, 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 FY 2025; to consider the adoption of an assessment roll; and to provide for the levy, collection, and enforcement of O&M Assessments. At the conclusion of the public hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A regular Board meeting of the District will also be held where the Board may consider any other District business that may properly come before it.

Description of Assessments

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. A description of the services to be funded by the O&M Assessments, and the properties to be improved and benefitted from the O&M Assessments, are all set forth in the Proposed 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) |
|---------------|--------------------------|------------|---|
| Single Family | 757 | 1.00 | \$329.27 |

NOTE: THE DISTRICT RESERVES ALL RIGHTS TO CHANGE THE LAND USES, NUMBER OF UNITS, EQUIVALENT ASSESSMENT OR RESIDENTIAL UNIT ("EAU/ERU") FACTORS, AND O&M ASSESSMENT AMOUNTS AT THE PUBLIC HEARING, WITHOUT FURTHER NOTICE.

The proposed O&M Assessments as stated include collection costs and/or early payment discounts imposed on assessments collected by the Lee County ("County") Tax Collector on the 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 public hearing on O&M Assessments shall be held or notice provided in future years unless the O&M Assessments are proposed to be increased or another criterion within Section 197.3632(4), Florida Statutes, is met. Note, the O&M Assessments do not include debt service assessments previously levied by the District, if any.

For FY 2025, the District intends to have the County Tax Collector collect the O&M Assessments imposed on certain developed property and will directly collect the O&M Assessments on the remaining benefitted property, if any, by sending out a bill no later than November of this year. It is important to pay your O&M 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 O&M Assessments, may result in a foreclosure action which also may result in a loss of title. The District's decision to collect O&M Assessments on the County 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.

Additional Provisions

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 public hearings and meeting may be obtained at the offices of the District Manager, Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Phone (561) 571-0010 ("District Manager's Office"), during normal business hours, or by visiting the District's website at <https://www.verandahcdds.net/>. The public hearings and meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

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

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



**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT**

7B

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

AFFIDAVIT OF MAILING

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

1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.
2. I, Curtis Marcoux, am employed by Wrathell, Hunt and Associates, LLC, and, in the course of that employment, serve as and/or assist the Financial Analyst for the Verandah East Community Development District ("**District**"). Among other things, my duties include preparing and transmitting correspondence relating to the District.
3. I do hereby certify that on July 24, 2024, and in the regular course of business, I caused letters, in the forms attached hereto as **Exhibit A**, to be sent notifying affected landowner(s) in the District of their rights under Florida law, and with respect to the District's anticipated imposition of operations and maintenance assessments. I further certify that the letters were sent to the addressees identified in the letters or list, if any, included in **Exhibit A** and in the manner identified in **Exhibit A**.
4. I do hereby certify that the attached document(s) were made at or near the time of the occurrence of the matters set forth by, or from information transmitted by, a person having knowledge of those matters; were and are being kept in the course of the regularly conducted activity of the District; and were made as a regular practice in the course of the regularly conducted activity of the District.

FURTHER AFFIANT SAYETH NOT.


By: Curtis Marcoux

SWORN AND SUBSCRIBED before me by means of physical presence or online notarization this 24 day of July 2024, by Curtis Marcoux, for Wrathell, Hunt and Associates, LLC, who is personally known to me or has provided _____ as identification, and who did or did not take an oath.



DAPHNE GILLYARD
Notary Public
State of Florida
Comm# HH390392
Expires 8/20/2027

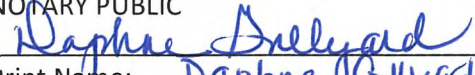
NOTARY PUBLIC

Print Name: Daphne Gillyard
Notary Public, State of Florida
Commission No.: HH390392
My Commission Expires: 8/20/2027

EXHIBIT A: Copies of Forms of Mailed Notices, including Addresses

Verandah East Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Fax: (561) 571-0013•Toll-free: (877) 276-0889

July 24, 2024

THIS IS NOT A BILL - DO NOT PAY

NEAL COMMUNITIES OF SOUTHWEST
5800 LAKEWOOD RANCH BLVD N
SARASOTA, FL 34240

By US Mail, First Class Delivery

Strap #: please see “Exhibit B”
Unit Type: 87 Single Family units

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FY 2025 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; AND NOTICE OF REGULAR BOARD OF SUPERVISORS’ MEETING.

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LOCATION: 11390 Palm Beach Boulevard, First Floor
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| Land Use | Total # of Units / Acres | EAU/ERU Factor | Proposed O&M Assessment* |
|---------------|--------------------------|----------------|--------------------------|
| Single Family | 757 | 1.00 | \$329.27 |

**includes collection costs and early payment discounts*

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Sincerely,



Chesley E. Adams, Jr.
District Manager



Exhibit B

| | |
|------------------------|------------------------|
| 29-43-26-L3-46000.1420 | 29-43-26-L4-46000.1890 |
| 29-43-26-L3-46000.1440 | 29-43-26-L4-46000.1900 |
| 29-43-26-L3-46000.1450 | 29-43-26-L4-46000.1910 |
| 29-43-26-L3-46000.1510 | 29-43-26-L4-46000.1920 |
| 29-43-26-L3-46000.1520 | 29-43-26-L4-46000.1930 |
| 29-43-26-L3-46000.1530 | 29-43-26-L4-46000.1940 |
| 29-43-26-L3-46000.1540 | 29-43-26-L4-46000.1950 |
| 29-43-26-L3-46000.1550 | 29-43-26-L4-46000.1960 |
| 29-43-26-L3-46000.1570 | 29-43-26-L4-46000.1970 |
| 29-43-26-L3-46000.1580 | 29-43-26-L4-46000.1980 |
| 29-43-26-L3-46000.1590 | 29-43-26-L4-46000.1990 |
| 29-43-26-L3-46000.1600 | 29-43-26-L4-46000.2010 |
| 29-43-26-L3-46000.1610 | 29-43-26-L4-46000.2030 |
| 29-43-26-L3-46000.1620 | 29-43-26-L4-46000.2040 |
| 29-43-26-L3-46000.1630 | 29-43-26-L4-46000.2050 |
| 29-43-26-L3-46000.1640 | 29-43-26-L4-46000.2060 |
| 29-43-26-L3-46000.1650 | 29-43-26-L4-46000.2070 |
| 29-43-26-L3-46000.1660 | 29-43-26-L4-46000.2090 |
| 29-43-26-L3-46000.1690 | 29-43-26-L4-46000.2100 |
| 29-43-26-L3-46000.1700 | 29-43-26-L4-46000.2110 |
| 29-43-26-L3-46000.1710 | 29-43-26-L4-46000.2130 |
| 29-43-26-L3-46000.1720 | 29-43-26-L4-46000.2150 |
| 29-43-26-L3-46000.2390 | 29-43-26-L4-46000.2160 |
| 29-43-26-L3-46000.2410 | 29-43-26-L4-46000.2170 |
| 29-43-26-L3-46000.2420 | 29-43-26-L4-46000.2180 |
| 29-43-26-L3-46000.2440 | 29-43-26-L4-46000.2220 |
| 29-43-26-L3-46000.2450 | 29-43-26-L4-46000.2240 |
| 29-43-26-L3-46000.2470 | 29-43-26-L4-46000.2280 |
| 29-43-26-L3-46000.2490 | 29-43-26-L4-46000.2300 |
| 29-43-26-L4-46000.1730 | 29-43-26-L4-46000.2310 |
| 29-43-26-L4-46000.1750 | 29-43-26-L4-46000.2320 |
| 29-43-26-L4-46000.1760 | 29-43-26-L4-46000.2340 |
| 29-43-26-L4-46000.1770 | 29-43-26-L4-46000.2360 |
| 29-43-26-L4-46000.1780 | 29-43-26-L4-46000.2430 |
| 29-43-26-L4-46000.1790 | 29-43-26-L4-46000.1740 |
| 29-43-26-L4-46000.1800 | 29-43-26-L3-45000.2510 |
| 29-43-26-L4-46000.1810 | 29-43-26-L3-45000.2540 |
| 29-43-26-L4-46000.1820 | 29-43-26-L3-45000.2550 |
| 29-43-26-L4-46000.1830 | 29-43-26-L3-45000.2560 |
| 29-43-26-L4-46000.1840 | 29-43-26-L3-45000.2570 |
| 29-43-26-L4-46000.1850 | 29-43-26-L3-45000.2690 |
| 29-43-26-L4-46000.1860 | 29-43-26-L3-45000.2700 |
| 29-43-26-L4-46000.1870 | 29-43-26-L3-45000.2720 |
| 29-43-26-L4-46000.1880 | |

Verandah East Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Fax: (561) 571-0013•Toll-free: (877) 276-0889

July 24, 2024
THIS IS NOT A BILL - DO NOT PAY

XX
XXX
XXXX

By US Mail, First Class Delivery

Strap #: XXX

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FY 2025 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; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

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Sincerely,



Chesley E. Adams, Jr.
District Manager



Follioid STRAP
10565583 32-43-26-25-00000.0720 Owner
39811 BLOOMFIELD ROAD LLC150 LANCE DRPO BOX 70TWIN LAKES, WI 53181
10515197 32-43-26-16-0000C.0270 ABRAHAM DAVID C & AMY13345 WHISPERING OAKS DRFORT MYERS, FL 33905
10565523 32-43-26-25-00000.0120 ACKLEY HERMAN GEORGE & ACKLEY KAY M13745 WOODHAVEN CIRFORT MYERS, FL 33905
10577186 29-43-26-L3-07000.0050 AHMED IMTIAZ & HAFSA OMM2989 WILLOW RIDGE CTFORT MYERS, FL 33905
10582005 29-43-26-L3-43000.0120 ALEXANDER CATHERINE L & ALEXANDER DAVID B13930 AMBLEWIND COVE WAYFORT MYERS, FL 33905
10515162 32-43-26-16-0000B.0230 ALGUIRE RICHARD & ELAINE65 GARRISON VILLAGE DRIVENIAGARA ON THE LAKE, ON LOS 1JOCANADA
10571161 32-43-26-L2-26000.0010 ALLEN DANE E & STEPHANIE A13556 TORREY WAYFORT MYERS, FL 33905
10515215 32-43-26-16-0000D.0140 ALLEN PETER O JR & GRACE3491 CEDAR HAMMOCK VIEW CTFORT MYERS, FL 33905
10571999 29-43-26-L3-41000.0140 ALSOP JOHN S13830 WILLOW HAVEN CTFORT MYERS, FL 33905
10515176 32-43-26-16-0000C.0060 ALYCE G Woods TRUST +MICHAEL FLOWER TRUST13360 WHISPERING OAKS DRFORT MYERS, FL 33905
10514933 32-43-26-17-00000.0120 ANDERSEN GEORGE DAVID & ANDERSEN CAROL ANNI13561 PALMETTO GROVE DRFORT MYERS, FL 33905
10561283 32-43-26-24-0000A.0170 ANTHONY MARIE A12676 FAIRWAY COVE CTFORT MYERS, FL 33905
10515245 32-43-26-16-0000A.0060 ARAGONA PAUL V5440 ORION RDROCHESTER, MI 48306
10511826 32-43-26-14-0000B.0150 ARCIDY ALFREDO & LEA JAN13596 CITRUS CREEK CTFORT MYERS, FL 33905
10524937 32-43-26-19-00000.0020 ARENSTEIN RONALD B & GAIL S TRFOR GAIL S ARENSTEIN TRUST3810 OTTER BEND CIRFORT MYERS, FL 33905
10572004 29-43-26-L3-41000.0230 ARMIJO ROBERT H & ELENA AROBERT H ARMIJO6530 BOCA DEL MAR DR # 136BOCA RATON, FL 33433
10511821 32-43-26-14-0000B.0100 ARROYO JOHN A JR & DALE F4009 MONTEPELLIER RDROCKVILLE, MD 20853
10582025 29-43-26-L3-43000.0320 ARTMAN WILLIAM D & ARTMAN CYNTHIA EILEEN2978 AMBLEWIND DRFORT MYERS, FL 33905
10582038 29-43-26-L3-43000.0450 ASAAD MIKE & JULIE LOVE2971 AMBLEWIND DRFORT MYERS, FL 33905
10581995 29-43-26-L3-43000.0020 AUSTIN ROBERT & DEBORAH12 CLIFFCREST COURTCALEDON, ON L7C 1C1CANADA
10598493 29-43-26-L3-45000.2610 AXELROD STUART FRANKLIN & AXELROD THERESA ANNI13638 EDGEWATER TRACE DRFORT MYERS, FL 33905
10515148 32-43-26-16-0000B.0060 BABCOCK HOWARD D TRFOR HOWARD BABCOCK TRUST13300 ARLINGTON HAMMOCK CTFORT MYERS, FL 33905
10582024 29-43-26-L3-43000.0310 BACHMAN BRUCE M & LESLEY A2968 AMBLEWIND DRFORT MYERS, FL 33905
10561327 32-43-26-24-00000.0610 BACHMANN ADAM IV & BACHMANN LUCINDA S TRFOR ADAM IV & LUCINDA S BACHMANN TRUST12731 FAIRWAY COVE CTFORT MYERS, FL 33905
10515147 32-43-26-16-0000B.0050 BAILEY LEWIS W TRFOR LEWIS W BAILEY TRUST3300 BRANTLEY OAKS DRFORT MYERS, FL 33905
10575854 32-43-26-16-0000C.0140 BAKER BENJAMIN & JANET11771 SPERRY RDCHESTERLAND, OH 44026
10598620 29-43-26-L4-46000.2210 BAKER STEPHEN W & LORIE E3116 HERITAGE PINES DRFORT MYERS, FL 33905
10515241 32-43-26-16-0000A.0020 BARBETH INCI1 REGALCREST CTWOODBRIDGE, ON L4L 8P3CANADA
10511799 32-43-26-14-0000A.0170 BARDIN JEFFREY & NANCY13530 SABAL POINT DRFORT MYERS, FL 33905
10565546 32-43-26-25-00000.0350 BARN LEVENTW5552 HOELZEL WAYAPPLETON, WI 54915
10592123 29-43-26-L3-44000.0650 BARONE DAVID M & JOANNE 113701 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10515243 32-43-26-16-0000A.0040 BARONE STEPHAN & GRACE M3470 BRANTLEY OAKS DRFORT MYERS, FL 33905
10561009 32-43-26-24-00000.0040 BARONET MICHAEL JORY & BARONET JANE C TRFOR MICHAEL JORY + JANE BARONET TRUST12612 FAIRWAY COVE CTFORT MYERS, FL 33905
10524975 32-43-26-19-00000.0400 BARRINGER JAMES B & KAREN M4081 OTTER BEND CIRFORT MYERS, FL 33905
10565541 32-43-26-25-00000.0300 BARTIKOSKI MICHAEL S & BARTIKOSKI CYNTHIA TRFOR BARTIKOSKI FAMILY TRUST13819 WOODHAVEN CIRFORT MYERS, FL 33905
10515258 32-43-26-16-0000A.0190 BATEMAN LEO M TRFOR LEO M BATEMAN TRUST 3401 BRANTLEY OAKS DRFORT MYERS, FL 33905
10565555 32-43-26-25-00000.0440 BAYNE CAMERON DEAN & BAYNE KATHY L13873 WOODHAVEN CIRFORT MYERS, FL 33905
10515226 32-43-26-16-0000D.0250 BAYS DONALD R & DEBRA L3440 CEDAR HAMMOCK VIEW CTFORT MYERS, FL 33905
10524944 32-43-26-19-00000.0090 BEACH FRANCIS MARILYN L/E3920 OTTER BEND CIRFORT MYERS, FL 33905
10592099 28-43-26-L4-44000.0980 BECK PETER & HOGGATT MARNITA13817 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10561011 32-43-26-24-00000.0060 BECKER DAWN M TRFOR DAWN M BECKER TRUST12620 FAIRWAY COVE CTFORT MYERS, FL 33905
10598599 29-43-26-L4-46000.2000 BECKETT ROBERT W & TERESA L3019 HERITAGE PINES DRFORT MYERS, FL 33905
10511790 32-43-26-14-0000A.0080 BEERS DAVID D & JOYCE L13471 SABAL POINT DRFORT MYERS, FL 33905
10565527 32-43-26-25-00000.0160 BEHAN WILLIAM M & LEA M TRFOR WILLIAM M + LEA M BEHAN TRUST13761 WOODHAVEN CIRFORT MYERS, FL 33905
10582043 29-43-26-L3-43000.0500 BEHRMAN ANTHONY THOMAS & BEHRMAN MICHELLE DOTSON13841 AMBLEWIND COVE WAYFORT MYERS, FL 33905
10515210 32-43-26-16-0000D.0090 BELFORD GARY G & KATHLEEN M TRFOR BELFORD TRUST3541 CEDAR HAMMOCK VIEW CTFORT MYERS, FL 33905
10598613 29-43-26-L4-46000.2140 BELGAR JAMES A & BELGAR KATHLEEN M TRFOR JAMES A & KATHLEEN M BELGAR TRUST3121 HERITAGE PINES DRFORT MYERS, FL 33905
10565542 32-43-26-25-00000.0310 BENDIXEN KEVIN & CAROL13821 WOODHAVEN CIRFORT MYERS, FL 33905
10561007 32-43-26-24-00000.0020 BENNETT DANIEL JOSEPH & BENNETT LISA ANNI12604 FAIRWAY COVE CTFORT MYERS, FL 33905
10515137 29-43-26-16-0000B.0190 BENNETT LEWIS C IV & BENNETT JULIE A3201 BRANTLEY OAKS DRFORT MYERS, FL 33905
10582012 29-43-26-L3-43000.0190 BENNETT ROBERT KEITH & BENNETT SHANNON LEE13991 AMBLEWIND COVE WAYFORT MYERS, FL 33905
10511837 32-43-26-14-0000B.0260 BENSON JEFFERY T TRFOR JEFFERY T BENSON LIVING TRUST11622 MANHATTAN POINT BLVDROSSLAKE, MN 56442
10515227 32-43-26-16-0000D.0260 BENTON ROBERT S TRFOR BENTON FAMILY TRUST3450 CEDAR HAMMOCK VIEW CTFORT MYERS, FL 33905
10571164 32-43-26-L2-26000.0040 BERNSTEIN KENNETH A + BERNSTEIN CHARLENE S13532 TORREY WAYFORT MYERS, FL 33905
10515216 32-43-26-16-0000D.0150 BESTUL JULIE C & STUART W TRFOR JULIE C BESTUL TRUST12806 DIAMOND PATHAPPLE VALLEY, MN 55124
10565553 32-43-26-25-00000.0420 BIGAL MICHAEL GREGORY & BIALON DEBRA LYNN13865 WOODHAVEN CIRFORT MYERS, FL 33905
10514940 32-43-26-17-00000.0030 BIGNAR WILLIAM & CHRISTINE709-2855 BLOOR ST WTORONTO, ON M8X 3A1CANADA
10561354 32-43-26-24-00000.0880 BLANCHETTE SCOTT PHILIP137 CROSS CENTER RD # 152DENVER, NC 28037
10514938 32-43-26-17-00000.0340 BLISSMER FRED J & BLISSMER CHARMAINE M13400 PALMETTO GROVE DRFORT MYERS, FL 33905
10565562 32-43-26-25-00000.0510 BOBAK KENNETH M & JULIE A13736 WOODHAVEN CIRFORT MYERS, FL 33905
10577195 29-43-26-L3-07000.0140 BOBEK BRIAN A + CALDWELL KATHLEEN A2953 WILLOW RIDGE CTFORT MYERS, FL 33905
10577201 29-43-26-L3-07000.0200 BOHNE BRIAN CHRISTIAN TRFOR BRIAN CHRISTIAN BOHNE TRUST2929 WILLOW RIDGE CTFORT MYERS, FL 33905
10511807 32-43-26-14-0000A.0250 BONGARD GARY JOSEPH TRFOR GARY JOSEPH BONGARD TRUST13470 SABAL POINT DR FORT MYERS, FL 33905
10515177 32-43-26-16-0000C.0070 BOSLER DEAN & KAREN5700 MEDINAH DRNEWBURGH, IN 47630
10565552 32-43-26-25-00000.0410 BOUDREAU NATHALIE & POUDETTE ALAIN13861 WOODHAVEN CIR FORT MYERS, FL 33905
10561330 32-43-26-24-00000.0640 BOWDY BRUCE K & MARGARET E L/E12719 FAIRWAY COVE CTFORT MYERS, FL 33905
10515259 32-43-26-16-0000A.0200 BRAMSON TODD D & JERILYN E3391 BRANTLEY OAKS DRFORT MYERS, FL 33905
10514953 32-43-26-17-00000.0280 BRASHER W MARK TRFOR W MARK + AUDREY C BRASHER TRUST13460 PALMETTO GROVE DRFORT MYERS, FL 33905
10561284 32-43-26-24-00000.0180 BRANDLE HENRY S & LINDA C12684 FAIRWAY COVE CTFORT MYERS, FL 33905
10511831 32-43-26-14-0000B.0200 BRENNEMAN ROBERT & MARIA TRFOR BRENNEMAN FAMILY LIVING TRUST13526 CITRUS CREEK CTFORT MYERS, FL 33905
10571175 32-43-26-L2-26000.0150 BRIAN FARRO 2017 TRUST +SHELLEY CARTER 2017 TRUST13521 TORREY WAYFORT MYERS, FL 33905
10571998 29-43-26-L3-41000.0130 BROSKY JAMES J & BROSKY CHRISTINA M13820 WILLOW HAVEN CTFORT MYERS, FL 33905
10581994 29-43-26-L3-43000.0010 BROUDE GIL & DEIRDRE MARY33-2324 HWY 141UTTERSON, ON P0B 1MOCANADA
10515195 32-43-26-16-0000C.0250 BROWN ELIZABETH BIRKMEIER TRFOR ELIZABETH BIRKMEIER BROWN TRUST13375 WHISPERING OAKS DRFORT MYERS, FL 33905
10565576 32-43-26-25-00000.0650 BROWN MELINDA GEE TRFOR MELINDA GEE BROWN TRUST13836 WOODHAVEN CIRFORT MYERS, FL 33905
10515136 29-43-26-16-0000B.0180 BROWN ROBERT E & LYDIA R3230 BRANTLEY OAKS DRFORT MYERS, FL 33905
10561320 32-43-26-24-00000.0540 BRUCE A + CAROLYN A HUNT TRUST43055 WHISPERING PINES PATHCOLOMA, MI 49038
10598544 29-43-26-L3-46000.1670 BRUCE FREDERICK DENNIS & BRUCE JANNA SHAFFER4692 MAXWELL DRMASON, OH 45040
10515213 32-43-26-16-0000D.0120 BRUMMER JOHN C & MARY C TRFOR JOHN C & MARY C BRUMMER TRUST3511 CEDAR HAMMOCK VIEW CTFORT MYERS, FL 33905
10592104 28-43-26-14-44000.1030 BURKE EDWARD FRANCIS & MARCUS SHELLEY ANNI13837 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10577187 29-43-26-L3-07000.0060 BURNHAM JOHN F & SUSAN A2985 WILLOW RIDGE CTFORT MYERS, FL 33905
10561012 32-43-26-24-00000.0070 BURNS KEVIN G & SUELY S12624 FAIRWAY COVE CTFORT MYERS, FL 33905
10571173 32-43-26-L2-26000.0130 BURT RODNEY FRANCIS TRFOR RODNEY FRANCIS + LEEANN BURT TRUST13513 TORREY WAYFORT MYERS, FL 33905
10577196 29-43-26-L3-07000.0150 BUTLER ROBERT S & CHERYL A6596 CHATSWORTH DRSHELBY TOWNSHIP, MI 48316
10511809 32-43-26-14-0000A.0270 BUTZ TIMOTHY J & CATHRIN A13450 SABAL POINT DRFORT MYERS, FL 33905
10515239 32-43-26-16-0000D.0380 BUZZARD CAROL J3620 CEDAR HAMMOCK VIEW CTFORT MYERS, FL 33905
10561326 32-43-26-24-00000.0600 BYRLE CHRISTOPHER J TRFOR CYNTHIA B BYRLE FAMILY TRUST7066 JENNER RDNEWBURGH, IN 47630
10592131 29-43-26-L3-44000.0730 CADY JOHN WESLEY & WIMBUSH-CADY PAMELA MAY13733 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10515201 32-43-26-16-0000C.0310 CALLAREMI MICHAEL P & CALLAREMI LELA M13305 WHISPERING OAKS DRFORT MYERS, FL 33905
10592134 29-43-26-L3-44000.0760 CAMPBELL THERESA EVELYN + PADGETT HOWARD STANLEY JR13745 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10577206 29-43-26-L3-07000.0250 CANCELLIERI STEVEN & CANCELLIERI LINDA MARIE45 MILLBROOK RDBEVERLY, MA 01915
10598491 29-43-26-L3-45000.2590 CAPLAN MARTIN KEVIN + CAPLAN LIGIA CORINA RUEDA DEL3650 EDGEWATER TRACE DRFORT MYERS, FL 33905
10592110 28-43-26-L4-44000.1090 CARITHERS LORI BORLAND & CARITHERS JAMES CHADWICK13861 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10565547 32-43-26-25-00000.0360 CARLO JOHN B & BRAWDY-CARLO AMY M13841 WOODHAVEN CIRFORT MYERS, FL 33905
10592129 29-43-26-L3-44000.0710 CARNER REID B & LANIE K13725 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10561296 32-43-26-24-00000.0300 CARROLL FRANCIS E & CARROLL BARBARA A TRFOR CARROLL TRUST12780 FAIRWAY COVE CTFORT MYERS, FL 33905
10511819 32-43-26-14-0000B.0080 CARTER KENNETH W & MARY E L/E13515 CITRUS CREEK CTFORT MYERS, FL 33905
10598632 29-43-26-L4-46000.2330 CAVANAUGH KEVIN FRANCIS & CAVANAUGH DARLENE MARIE147 OLD LOUDON RDLATHAM, NY 12110
10515143 32-43-26-16-0000B.0010 CHAPMAN TRISTAN G & DONNA3340 BRANTLEY OAKS DRFORT MYERS, FL 33905
10561305 32-43-26-24-00000.0390 CHEN STEWART M & PATRICIA D12816 FAIRWAY COVE CTFORT MYERS, FL 33905
10565565 32-43-26-25-00000.0540 CHIES TIMOTHY W & LORI13748 WOODHAVEN CIRFORT MYERS, FL 33905
10582040 29-43-26-L3-43000.0470 CHIUSANO DEAN EDWARD JR & TEWELL MELISSA ELIZABETH2963 AMBLEWIND DRFORT MYERS, FL 33905
10565549 32-43-26-25-00000.0380 CHOLAS MARIE L + WATERS PETER D13849 WOODHAVEN CIRFORT MYERS, FL 33905
10515189 32-43-26-16-0000C.0190 CHRISTEN TAMARA MARIE TRFOR TAMARA MARIE CHRISTEN TRUST13455 WHISPERING OAKS DRFORT MYERS, FL 33905
10515225 32-43-26-16-0000D.0240 CHUCK STEPHEN M & DENISE D3430 CEDAR HAMMOCK VIEW CTFORT MYERS, FL 33905
10515219 32-43-26-16-0000D.0180 CIOFELLELLI RUDOLFO D TRFOR RUDOLFO D CIOFELLELLI INTER VIVOS TRUST 3451 CEDAR HAMMOCK VIEW CTFORT MYERS, FL 33905
10515156 32-43-26-16-0000B.0140 CISEWSKI WALTER G III TRFOR WALTER G CISEWSKI III TRUST17008 PROSPECT PLWAYZATA, MN 55391
10515145 32-43-26-16-0000B.0030 CLOSE STEPHEN P TRFOR STEPHEN P CLOSE TRUST4486 SUMMIT RIDGE RDCLOLUMBUS, OH 43220
10592106 28-43-26-L4-44000.1050 CLOSSON TIMOTHY H & CLOSSON MICHELE M13845 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10592096 28-43-26-L4-44000.0950 COBB CAROLYN CAMPBELL & LOFTUS PATRICIA ANNI13805 MAGNOLIA ISLE DRFORT MYERS, FL 33905

10565564 32-43-26-25-00000.0530 COLQUITT BARBRA TRFOR BARBRA COLQUITT TRUST13744 WOODHAVEN CIRFORT MYERS, FL 33905
10511785 32-43-26-14-0000A.0030 CONLEY MICHAEL A & BASSO-CONLEY MARY JO71 MILLER RDMORRISTOWN, NJ 07960
10565520 32-43-26-25-00000.0090 CONN PATRICIA ROAKES L/E13733 WOODHAVEN CIRFORT MYERS, FL 33905
10601204 29-43-26-L3-47000.1480 CONROY KEVIN H & SALLY ANNI3593 HERITAGE PRESERVE DRFORT MYERS, FL 33905
10565521 32-43-26-25-00000.0100 CONTRUCCI THOMAS MICHAEL & CONTRUCCI VICTORIA RAEFRANCES13737 WOODHAVEN CIRFORT MYERS, FL 33905
10598490 29-43-26-L3-45000.2580 COOGAN TIMOTHY PATRICK & COOGAN JILL BERRY13662 EDGEWATER TRACE DRFORT MYERS, FL 33905
10565534 32-43-26-25-00000.0230 COOK GREG N TRFOR GREG N COOK REAL ESTATE TRUST 97 JP COOK DR MAKANDA, IL 62958
10598550 29-43-26-L3-46000.2380 COOK THOMAS B CHANDLER & COOK TRACIE L13535 HIDEAWAY PRESERVE CTFORT MYERS, FL 33905
10514934 32-43-26-17-00000.0130 COONS DENIS J13571 PALMETTO GROVE DRFORT MYERS, FL 33905
10571286 32-43-26-L1-4000C.0160 COREY PATRICIA A TRFOR PATRICIA A COREY TRUST13466 WHISPERING OAKS DRFORT MYERS, FL 33905
10565532 32-43-26-25-00000.0210 CORTNER GARY J & MEIER CAROLYN R13781 WOODHAVEN CIRFORT MYERS, FL 33905
10571163 32-43-26-L2-26000.0030 CORTRIGHT CARMEN M & CARL W13546 TORREY WAYFORT MYERS, FL 33905
10511838 32-43-26-14-0000B.0270 CRAIG CHARLES W JR & CRAIG LINDA M13456 CITRUS CREEK CTFORT MYERS, FL 33905
10511808 32-43-26-14-0000A.0260 CRAIG M & PENNY L KACZOROWSKI 1858 ATTERBERRY LNSUAMICO, WI 54173
10565574 32-43-26-25-00000.0630 CREW DOUGLAS P & NANCY S TRFOR NANCY S CREW TRUST105 W SOUTHBAY DRCHILLICOTHE, IL 61523
10592113 28-43-26-L4-44000.1120 CRITTENDEN BRUCE ALLEN & CRITTENDEN DEBORAH LYNN13881 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10571179 32-43-26-L2-26000.0190 CROESSMANN ROBERT W13537 TORREY WAYFORT MYERS, FL 33905
10592124 29-43-26-L3-44000.0660 CRUNDWELL JACK L & LOREN J13705 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10577214 29-43-26-L3-07000.0330 CULBERSON PHILIP PIERRE & CULBERSON TRACI LYNN2940 WILLOW RIDGE CTFORT MYERS, FL 33905
10561298 32-43-26-24-00000.0320 CULLEY KAREN L213 SOUTHERN VALLEY CTMARRS, PA 16046
10592139 29-43-26-L3-44000.0810 CUOCO CARL & CARTWRIGHT JANICE MARY13765 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10511787 32-43-26-14-0000A.0050 CURRAN SUSAN M & DANIEL J TRFOR SUSAN M & DANIEL J CURRAN TRUST13441 SABAL POINT DRFORT MYERS, FL 33905
10571185 32-43-26-L2-26000.0250 CURTIS GARY R TRFOR GARY R CURTIS TRUST13553 TORREY WAYFORT MYERS, FL 33905
10561279 32-43-26-24-00000.0130 CWMAN JANET A TRFOR JANET A CWMAN TRUST12656 FAIRWAY COVE CTFORT MYERS, FL 33905
10511810 32-43-26-14-0000A.0280 DALEY STEVEN W22 HALCYON CLOSEOXSHOTTUNNITED KINGDOM
10598497 29-43-26-L3-45000.2660 DALTON JOSEPH GAIL & DALTON KAREN DENISE13605 EDGEWATER TRACE DRFORT MYERS, FL 33905
10571182 32-43-26-L2-26000.0220 DALY PATRICIA P13543 TORREY WAYFORT MYERS, FL 33905
10571186 32-43-26-L2-26000.0260 DANIEL DOUGLAS & DIANA13557 TORREY WAYFORT MYERS, FL 33905
10511832 32-43-26-14-0000B.0210 DANZ THOMAS H & ANGELA47 MARILYN STEAST ISLIP, NY 11730
10515166 32-43-26-16-0000B.0270 DAVID C MCKINNIS TRUST +KATHLEEN M MCKINNIS TRUST10419 COUNTY ROAD 29BLAIR, NE 68008
10561351 32-43-26-24-00000.0850 DAWSON ROBERT J12633 FAIRWAY COVE CTFORT MYERS, FL 33905
10561302 32-43-26-24-00000.0360 DE LA MATER DAVID G & DEBORAH12804 FAIRWAY COVE CTFORT MYERS, FL 33905
10571165 32-43-26-L2-26000.0050 DEEG LEONARD H & KATHLEEN T TRFOR DEEG TRUST13524 TORREY WAYFORT MYERS, FL 33905
10511824 32-43-26-14-0000B.0130 DEFIGUIREDO JULIO & DEFIGUIREDO DEBORAH13616 CITRUS CREEK CTFORT MYERS, FL 33905
10524938 32-43-26-19-00000.0030 DEICHMANN MATTHEW J TRFOR DEICHMANN-MILLER TRUST165 HIGHWAY EEWINFIELD, MO 63389
10571197 29-43-26-L3-41000.0120 DEL SAVIO ROBERT B & DEL SAVIO CAMILLE C TRFOR DEL SAVIO FAMILY TRUST13810 WILLOW HAVEN CTFORT MYERS, FL 33905
10524973 32-43-26-19-00000.0380 DELL BRIAN K & SHARLENE S L/EZ324 BRAMBLEWOOD CTWAUKESHA, WI 53188
10579992 29-43-26-L3-42000.0260 DENNIS M + PATRICIA M GAYLE TR13825 WILLOW HAVEN CTFORT MYERS, FL 33905
10524971 32-43-26-19-00000.0360 DESKIN RANDY TRFOR RANDY DESKIN + ARLENE B ADOFF TRUST4021 OTTER BEND CIR FORT MYERS, FL 33905
10561309 32-43-26-24-00000.0430 DIFILIPPI JOSEPH & VENEZIANO EDWARD2149 WALNUT STBALDWIN, NY 11510
10577193 29-43-26-L3-07000.0120 DIGRAVINA JOHN & MARY BETH2961 WILLOW RIDGE CTFORT MYERS, FL 33905
10514945 32-43-26-17-00000.0200 DITTMAN GARY R & KATHRYN E13560 PALMETTO GROVE DRFORT MYERS, FL 33905
10511813 32-43-26-14-0000B.0020 DODENHOFF WILLIAM A & DODENHOFF CINDI R13415 CITRUS CREEK CTFORT MYERS, FL 33905
10582029 29-43-26-L3-43000.0360 DOGHMAN MOHAMED I & MARY K11604 WINDING RIVER DRFORT MYERS, FL 33905
10598502 29-43-26-L3-45000.2710 DONALD E WILKENS TRUST +MARY P WILKENS TRUST13711 EDGEWATER TRACE DRFORT MYERS, FL 33905
10592133 29-43-26-L3-44000.0750 DONOHUE JOSEPH JAMES & BOROWSKY ALICE SUE13741 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10571162 32-43-26-L2-26000.0020 DOOMS RODNEY L & KAREN B13550 TORREY WAYFORT MYERS, FL 33905
10515160 32-43-26-16-0000B.0210 DORCEY JOSHUA O TRFOR WILLEM DE DEUGD TRUST3231 BRANTLEY OAKS DRFORT MYERS, FL 33905
10571986 29-43-26-L3-41000.0010 DOUGLAS M MADEL 2013 TRUST +JEAN A MADEL 2013 TRUST13700 WILLOW HAVEN CTFORT MYERS, FL 33905
10514951 32-43-26-17-00000.0260 DOYLE JULIE L13510 PALMETTO GROVE DRFORT MYERS, FL 33905
10577211 29-43-26-L3-07000.0300 DRZYMALA JAMES & ANISSA LEA2910 WILLOW RIDGE CTFORT MYERS, FL 33905
10515164 32-43-26-16-0000B.0250 DUANE O STEINER TRUST +MELANIE ANN STINER TRUST3271 BRANTLEY OAKS DRFORT MYERS, FL 33905
10571172 32-43-26-L2-26000.0120 DUECKER PETER L & GAIL TRFOR PETER L & GAIL DUECKER TRUST13509 TORREY WAYFORT MYERS, FL 33905
10524957 32-43-26-19-00000.0220 DUNLAP PAMELA H + SHELTON JOHN W4040 OTTER BEND CIRFORT MYERS, FL 33905
10592126 29-43-26-L3-44000.0680 DUNN PAMELA J13713 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10577185 29-43-26-L3-07000.0040 DUVALL RONALD L & KATHY L L/E2991 WILLOW RIDGE CTFORT MYERS, FL 33905
10515246 32-43-26-16-0000A.0070 DYKSTRA JAMES R TRFOR JAMES R DYKSTRA TRUST3450 BRANTLEY OAKS DRFORT MYERS, FL 33905
10515221 32-43-26-16-0000B.0200 EASON STEVEN B & SANDRA R3131 ORANGETREE BENDFORT MYERS, FL 33905
10514948 32-43-26-17-00000.0230 EDELMANN MARK W + NEVILLE LILIE J13542 PALMETTO GROVE DRFORT MYERS, FL 33905
10515209 32-43-26-16-00000.0080 EDER JOHN C TR +FOR JOHN C EDER TRUST +EDER JANICE M TRFOR JANICE M EDER TRUSTPO BOX 39SPRING GROVE, IL 60081
10511825 32-43-26-14-0000B.0140 EHLERT GREGG D & KIM H13606 CITRUS CREEK CTFORT MYERS, FL 33905
10598545 29-43-26-L3-46000.1680 ELICERIO DAVID JAMES & ELICERIO LESLEE JO13441 HERITAGE PRESERVE DRFORT MYERS, FL 33905
10577222 29-43-26-L3-07000.0410 ELLEFSON JAMES D & CINDY R TRFOR JAMES D + CINDY R ELLEFSON TRUST2990 WILLOW RIDGE CTFORT MYERS, FL 33905
10582041 29-43-26-L3-43000.0480 ERMEL JOHN L & IGLESIAS JULIO553 ALMONQUIN TRAILKEMBLE, ON NOH 1S0CANADA
10561331 32-43-26-24-00000.0650 ESPELAND JAMES A + JULIE C815 MARSHALL AVEHENNING, MN 56551
10565570 32-43-26-25-00000.0590 ESSENBERG JAMES RANDELL TRFOR ESSENBERG FAMILY TRUST22 EAST MAJESTIC PISPRING, TX 77382
10565582 32-43-26-25-00000.0710 ESSENMACHER MICHAEL & ESSENMACHER ALLISON13878 WOODHAVEN CIRFORT MYERS, FL 33905
10572001 29-43-26-L3-41000.0160 ESTEVEZ FRANCISCO J & ESTEVEZ MARIA C TRFOR ESTEVEZ TRUST13880 WILLOW HAVEN CTFORT MYERS, FL 33905
10515230 32-43-26-16-00000.0290 EVANOKA JOHN S & KAREN L3490 CEDAR HAMMOCK VIEW CTFORT MYERS, FL 33905
10511816 32-43-26-14-0000B.0050 EVASHAVIK GIRARD N & EVASHAVIK CAROL A322 CURCHILL RDPITTSBURGH, PA 15235
10515198 32-43-26-16-0000C.0280 EXECUTIVE FAVO L138301 JANE ST UNIT 1VAUSHAN, ON L4K 5P3CANADA
10511812 32-43-26-14-0000B.0010 FABINSKI RICHARD & NANCY L7278 W AVAIN CT FRANKLIN, WI 53132
10515191 32-43-26-16-0000C.0210 FALCIONE AARON & SLOANE101 S FRANKLIN AVE MARGATE CITY, NJ 08402
10561013 32-43-26-24-00000.0080 FALLS LISA M & JOHN A12628 FAIRWAY COVE CTFORT MYERS, FL 33905
10514926 32-43-26-17-00000.0050 FALVY JOHN F & DAHLYNN M8033 CAMDEN WAYCANFIELD, OH 44406
10582014 29-43-26-L3-43000.0210 FARGNOLI ANTHONY & KATHRYN90 RUE BERLIOZ #1804MONTREAL , QC H3E 1N1CANADA
10586458 32-43-26-16-0000B.0320 FARRRELL MONICA J19 RED LEAF LNLANCASTER, PA 17602
10515154 32-43-26-16-00000.0210 FAY ALLISON JOSEPH & FAY KRISTINE M L/E13305 ARLINGTON HAMMOCK CTFORT MYERS, FL 33905
10515212 32-43-26-16-0000D.0110 FELD ALAN S & KATHRYN B3521 CEDAR HAMMOCK VIEW CTFORT MYERS, FL 33905
10592092 28-43-26-L4-44000.0910 FIER ZACHARY T & FIER MICHELLE MANNING3120 PRESERVES EDGE CTFORT MYERS, FL 33905
10524950 32-43-26-19-00000.0150 FIORE JAMES A & ARLEEN P3962 OTTER BEND CIRFORT MYERS, FL 33905
10598494 29-43-26-L3-45000.2620 FISHER BRADLEY J & LISA A13632 EDGEWATER TRACE DRFORT MYERS, FL 33905
10524940 32-43-26-19-00000.0050 FIX RALPH & EVA TRFOR RALPH HAROLD + EVA L FIX TRUST3840 OTTER BEND CIRFORT MYERS, FL 33905
10571177 32-43-26-L2-26000.0170 FLESHMAN ROBERT L & LORI E TRFOR ROBERT L + LORI E FLESHMAN TRUST13529 TORREY WAYFORT MYERS, FL 33905
10515211 32-43-26-16-0000D.0100 FLICKINGER JOHN D & FLICKINGER CATHERINE5612 FOGGY LNROCKVILLE, MD 20855
10598496 29-43-26-L3-45000.2640 FLOOD DONNA LEE13620 EDGEWATER TRACE DRFORT MYERS, FL 33905
10565533 32-43-26-25-00000.0220 FOBART DAVID & CANDACE13785 WOODHAVEN CIRFORT MYERS, FL 33905
10565512 32-43-26-25-00000.0010 FORD JOHN R & KATHLEEN T13701 WOODHAVEN CIRFORT MYERS, FL 33905
10561353 32-43-26-24-00000.0870 FORTESCUE JAMES & EILEEN E2 HEWISON CTAJAX, ON L1T 3X7CANADA
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10511783 32-43-26-14-0000A.0010 FRIEDMAN CHRISTINE + BEERS BARBARA ANNI43 SCHOOL STCONCORD, NH 03301
10561295 32-43-26-24-00000.0290 FROST DONNA A & EUGENE K JR12776 FAIRWAY COVE CTFORT MYERS, FL 33905
10511818 32-43-26-14-0000B.0070 FUCCI JOHN F & BETTY J TRFOR FUCCI FAMILY TRUST13495 CITRUS CREEK CTFORT MYERS, FL 33905
10598625 29-43-26-L4-46000.2260 FUHR CHARLES JOSEPH3086 HERITAGE PINES DRFORT MYERS, FL 33905
10515169 32-43-26-16-0000B.0300 FUSCO FRANK & CHRISTINE A3331 BRANTLEY OAKS DRFORT MYERS, FL 33905
10584298 29-43-26-L3-07000.0230 GAGNON RENE R & BECKWITH PATRICIA B1 MORAY LANE IPSWICH, MA 01938
10571168 32-43-26-L2-26000.0080 GALLASSI DAVID J & JANET L2236 HUNTERS POINT RDNISSWA, MN 56468
10561329 32-43-26-24-00000.0630 GALLAGHER ANDREW J & MARY L12723 FAIRWAY COVE CTFORT MYERS, FL 33905
10511840 32-43-26-14-0000B.0290 GALLIMORE MICHAEL L185 RUBY CTCHRISTIANSBURG, VA 24073
10511822 32-43-26-14-0000B.0110 GAMBARDIELLA HENRY M + GAMBARDIELLA TAMARA A29 RED CEDAR LN NORTH PROVIDENCE, RI 02904
10515196 32-43-26-16-0000C.0260 GARDENER JAMES H & GARDENER MARILYN F13355 WHISPERING OAKS DRFORT MYERS, FL 33905
10601203 29-43-26-L3-47000.1470 GARNEL HOWARD TRFOR GARNEL TRUST19258 BROCKTON LNSARATOGA, CA 95070
10565530 32-43-26-25-00000.0190 GARRATT DAVID M & THERESA H13773 WOODHAVEN CIRFORT MYERS, FL 33905
10582036 29-43-26-L3-43000.0430 GARVEY EDWARD P & KELLEY A30980 N LAKES CTLINDSTROM, MN 55045
10514942 32-43-26-17-00000.0170 GATEZ BLAINE + GATEZ LAURA ET ALRR#1CROSSFIELD, AB TOM OSOCANADA
10592132 29-43-26-L3-44000.0740 GENE DANIEL MYERS TRUST +JEANETTE E MYERS TRUST13737 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10524965 32-43-26-19-00000.0300 GERLACH RICHARD R & GERLACH TERRI ANN3931 OTTER BEND CIRFORT MYERS, FL 33905
10565518 32-43-26-25-00000.0070 GESZLER DAVID MARK & AMY JO13725 WOODHAVEN CIRFORT MYERS, FL 33905
10582003 29-43-26-L3-43000.0100 GIANCOLA KEVIN G & GIANCOLA CHRISTINE H13910 AMBLEWIND COVE WAYFORT MYERS, FL 33905
10511802 32-43-26-14-0000A.0200 GIBSON CHARLES & JENNIFER TRFOR C & J GIBSON TRUST13500 SABAL POINT DRFORT MYERS, FL 33905
10598499 29-43-26-L3-45000.2680 GIBSON FRANK JAMES & GIBSON LEIGH ANN13617 EDGEWATER TRACE DRFORT MYERS, FL 33905

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 10515214 32-43-26-16-0000D.0130 GILLIS JUNE D TRFOR JUNE GILLIS TRUST3501 CEDAR HAMMOCK VIEW CTFORT MYERS, FL 33905
 10515223 32-43-26-16-0000E.0220 GOFF GREG & BERNADETTE120 WEST MERION AVEPLEASANTVILLE, NJ 08232
 10581997 29-43-26-L3-43000.0040 GOLDMAN MICHAEL106 E NEBRASKA AVELONG BEACH TOWNSHIP, NJ 08008
 10571178 32-43-26-L2-26000.0180 GORG ROBERT & SUSAN7357 QUEENSLAND LANE NMAPLE GROVE, MN 55311
 10582017 29-43-26-L3-43000.0240 GORSUCH MARY SUSAN & SCHLESINGER LISA LURESE L/E13921 AMBLEWIND COVE WAYFORT MYERS, FL 33905
 10524976 32-43-26-19-0000.0410 GOWER EDWARD & KEZELIS ELENA4091 OTTER BEND CIRFORT MYERS, FL 33905
 10515236 32-43-26-16-0000D.0350 GRADER RONALD J & MARY E TRFOR GRADER FAMILY TRUST3592 CEDAR HAMMOCK VIEW CTFORT MYERS, FL 33905
 10565540 32-43-26-25-0000.0290 GRAF SUSAN I & THOMAS G TRFOR SUSAN I GRAF TRUST13813 WOODHAVEN CIRFORT MYERS, FL 33905
 10561340 32-43-26-24-0000.0740 GRAHAM DAVID G12677 FAIRWAY COVE CTFORT MYERS, FL 33905
 10515229 32-43-26-16-0000E.0280 GRANDE-ENDER MARGARET & ENDER GARY ROBERT3480 CEDAR HAMMOCK VIEW CTFORT MYERS, FL 33905
 10598515 32-43-26-L2-45000.2500 GRANGER MARK L & AMY M L/E13720 EDGEWATER TRACE DRFORT MYERS, FL 33905
 10524945 32-43-26-19-0000.0100 GRANT MALENE PUGH & EDWIN S TRFOR GRANT FAMILY TRUST433 TINNAN AVEFRANKLIN, TN 37067
 10565539 32-43-26-25-0000.0280 GRAYBEAL EDNA B & GRAYBEAL KENNETH RAY13809 WOODHAVEN CIRFORT MYERS, FL 33905
 10515200 32-43-26-16-0000C.0300 GRECO MARK L & SABRINA A111 S SUFFOLK AVE VENTNOR CITY, NJ 08406
 10577219 29-43-26-L3-07000.0380 GREEN HANK PERCY & GREEN NICOLE DEGROOT2960 WILLOW RIDGE CTFORT MYERS, FL 33905
 10515205 32-43-26-16-0000E.0040 GREENWOOD GLEN ELIOT & GREENWOOD SUZANNE168 CEDAR RIDGE WAYLA FOLLETTE, TN 37766
 10561339 32-43-26-24-0000.0730 GREGG JANE ELLEN TRFOR GREGG FLORIDA TRUST 84 BALLANTRAE RDSTOUFFVILLE, ON L4A 1M5CANADA
 10524956 32-43-26-19-0000.0210 GROOMES DIANE CATHERINE525 WATER ST SW UNIT 414WASHINGTON, DC 20024
 10571171 32-43-26-L2-26000.0110 GROSS THOMAS J & GROSS CHRISTINE A TRFOR THOMAS & CHRISTINE GROSS TRUST910 COUNTRY CLUB WAYFOND DU LAC, WI 54935
 10561338 32-43-26-24-0000.0720 GUARIGLIA JOSEPH A & GUARIGLIA LINDA J12685 FAIRWAY COVE CTFORT MYERS, FL 33905
 10577218 29-43-26-L3-07000.0370 GUARINO ANTONIO & CECILIAS FINGLAND CRESENTWATERDOWN, ON L8B 0S8CANADA
 10524963 32-43-26-19-0000.0280 GUSTAFSON JAMES J TRFOR JAMES J GUSTAFSON TRUST3911 OTTER BEND CIRFORT MYERS, FL 33905
 10561289 32-43-26-24-0000.0230 HAGEN STEVEN J & ALICE L TRFOR HAGEN FAMILY TRUST12730 FAIRWAY COVE CTFORT MYERS, FL 33905
 10561281 32-43-26-24-0000.0150 HALLMAN KIRIE L & THOMAS J L/E12664 FAIRWAY COVE CTFORT MYERS, FL 33905
 10524984 32-43-26-19-0000.0450 HANLON SHAWN J & HANLON STEPHANIE ANN11 MOUNT CARTER DRGORHAM, NH 03581
 10582002 29-43-26-L3-43000.0090 HANNA DANA & BETH A TRFOR HANNA LIVING TRUST2715 E SUNBURST DRERANDON, SD 57005
 10592094 28-43-26-L4-44000.0930 HANNAH WILLIAM EDWARD & SHOEMAKER DEBRA FRANCIS1328 PRESERVES EDGE CTFORT MYERS, FL 33905
 10511814 32-43-26-14-0000B.0030 HARBIN GERALD L & HARBIN JENNIFER K13425 CITRUS CREEK CTFORT MYERS, FL 33905
 10511797 32-43-26-14-0000A.0150 HARRIS DOLORES JEAN TRFOR DOLORES JEAN HARRIS TRUST13541 SABAL POINT DRFORT MYERS, FL 33905
 10582010 29-43-26-L3-43000.0170 HARRIS JEFFREY DAVID & HARRIS ASHLEY LYNN13980 AMBLEWIND COVE WAYFORT MYERS, FL 33905
 10515150 32-43-26-16-0000B.0080 HARRISON MARK & AMY T13320 ARLINGTON HAMMOCK CTFORT MYERS, FL 33905
 10524969 32-43-26-19-0000.0340 HART LISA MARGARET L/E & HART DANIEL L16435 TARRYTOWN RDASHIPPUN, WI 53003
 10561342 32-43-26-24-0000.0760 HARTLEY PETER W & LORI A12669 FAIRWAY COVE CTFORT MYERS, FL 33905
 10577191 29-43-26-L3-07000.0100 HARTUNG ROBERT S & HARTUNG KATHLEEN B2969 WILLOW RIDGE CTFORT MYERS, FL 33905
 10577209 29-43-26-L3-07000.0280 HARTZELL KEVIN J & MARY E2900 WILLOW RIDGE CTFORT MYERS, FL 33905
 10515234 32-43-26-16-0000D.0330 HATJOANNOU JASON T TRFOR JASON T + KATHRYN DIGREGGARIO HATJOANNOU TRUST369 SANCTUARY CTJOHNSON CITY, TN 37615
 10511823 32-43-26-14-0000B.0120 HAVERON WILLIAM E & JEANNE13555 CITRUS CREEK CTFORT MYERS, FL 33905
 10514943 32-43-26-17-0000.0180 HAWKINS CARL & LINDA L/E13570 PALMETTO GROVE DRFORT MYERS, FL 33905
 10561349 32-43-26-24-0000.0830 HAWKINS WILLIAM F JR12641 FAIRWAY COVE CT FORT MYERS, FL 33905
 10511788 32-43-26-14-0000A.0060 HAYNES HOWARD & MARY13451 SABAL POINT DRFORT MYERS, FL 33905
 10582042 29-43-26-L3-43000.0490 HENDERSON GREGORY J & HENDERSON ROSLYN2955 AMBLEWIND DRFORT MYERS, FL 33905
 10582015 29-43-26-L3-43000.0220 HENLE JOANNE M13951 AMBLEWIND COVE WAYFORT MYERS, FL 33905
 10515224 32-43-26-16-0000D.0230 HENRICH DONALD H & HENRICH CYNTHIA L3410 CEDAR HAMMOCK VIEW CTFORT MYERS, FL 33905
 10524953 32-43-26-19-0000.0180 HERR MICHAEL A & SHARON M TRFOR MICHAEL & SHARON HERR TRUST3990 OTTER BEND CIRFORT MYERS, FL 33905
 10582006 29-43-26-L3-43000.0130 HEYWOOD WILLIAM & NORMA TRFOR HEYWOOD FAMILY TRUST13940 AMBLEWIND COVE WAYFORT MYERS, FL 33905
 10511800 32-43-26-14-0000A.0180 HICKEY DARLENE SUE & HICKEY MARK ALBERT8239 CRACKLING FIRE DRGAINESVILLE, VA 20155
 10577212 29-43-26-L3-07000.0310 HICKEY JEREMY CHAD & HICKEY TAMMY BRADY2920 WILLOW RIDGE CTFORT MYERS, FL 33905
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 10582045 29-43-26-L3-43000.0520 HIGHLET THOMAS A & HIGHLEY JULIE B TRFOR THOMAS A + JULIE B HIGHLEY TRUST13821 AMBLEWIND COVE WAYFORT MYERS, FL 33905
 10524952 32-43-26-19-0000.0170 HILGARTNER ANDREW P3980 OTTER BEND CIR FORT MYERS, FL 33905
 10577018 32-43-26-16-0000C.0170 HINDMAN ROBERT E & KATHY A3701 OLDE WELL RUNZIONSVILLE, IN 46077
 10565569 32-43-26-25-0000.0580 HOFSTETTER JOANNE13788 WOODHAVEN CIRFORT MYERS, FL 33905
 10514950 32-43-26-17-0000.0250 HOLLEY ROBERT & TONI13530 PALMETTO GROVE DRFORT MYERS, FL 33905
 10565566 32-43-26-25-0000.0550 HOLLOWAY JOHN C & CAROL J13754 WOODHAVEN CIRFORT MYERS, FL 33905
 10514932 32-43-26-17-0000.0110 HOUSE KENDALL L & VICKIE L13551 PALMETTO GROVE DRFORT MYERS, FL 33905
 10577189 29-43-26-L3-07000.0080 HUBERT WILLIAM & CONSTANCE2977 WILLOW RIDGE CTFORT MYERS, FL 33905
 10571169 32-43-26-L2-26000.0090 HUDSON DAVID & INDRAI3500 TORREY WAYFORT MYERS, FL 33905
 10524954 32-43-26-19-0000.0190 HUETTJ JAN TRFOR JAN HUETTJ TRUST3734 SIOUX LN MADISON LAKE, MN 56063
 10515220 32-43-26-16-0000D.0190 HUGHES JOHN F & KAY V3445 CEDAR HAMMOCK VIEW CTFORT MYERS, FL 33905
 10515152 32-43-26-16-0000B.0100 HUGHES KATHLEEN M TRFOR KATHLEEN M HUGHES TRUST13340 ARLINGTON HAMMOCK CTFORT MYERS, FL 33905
 10515208 32-43-26-16-0000D.0070 HUTCHINSON CRAIG3561 CEDAR HAMMOCK VIEW CTFORT MYERS, FL 33905
 10565536 32-43-26-25-0000.0250 ICEVSKI LJUPCO & LARSSON-ICEVSKI LENA GUNVOR KATARINA13797 WOODHAVEN CIRFORT MYERS, FL 33905
 10515179 32-43-26-16-0000C.0090 INFANTOLINO JOHN A MD & MONROE-INFANTOLINO HANNAH TRFOR JOHN A INFANTOLINO & HANNAH MONROE-INFANTOLINO TRUST13390 WHISPERING
 10582019 29-43-26-L3-43000.0260 INTRESS ROBERT WALTER & INTRESS HEATHER ANN13881 AMBLEWIND COVE WAYFORT MYERS, FL 33905
 10514936 32-43-26-17-0000.0150 JAME MARK E & BURKE KATHY F13591 PALMETTO GROVE DRFORT MYERS, FL 33905
 10515170 32-43-26-16-0000B.0310 JAMES BONGIORNO TRUST +VALERIE L BONGIORNO TRUST3341 BRANTLEY OAKS DRFORT MYERS, FL 33905
 10561344 32-43-26-24-0000.0780 JAMES W REEVES TRFOR JAMES + ANNE REEVES TRUST12661 FAIRWAY COVE CTFORT MYERS, FL 33905
 10561334 32-43-26-24-0000.0680 JAROSS JAMES & CHRISTINE E TRFOR JAMES + CHRISTINE E JAROSS TRUST12701 FAIRWAY COVE CTFORT MYERS, FL 33905
 10515180 32-43-26-16-0000C.0160 JCNBLN63 LIMITED PARTNERSHIP9 OCHS DRMORRISON, QC NOB 2C0CANADA
 10565577 32-43-26-25-0000.0660 JEFFERSON DAVID G & JEFFERSON JEANNE K13840 WOODHAVEN CIRFORT MYERS, FL 33905
 10514939 32-43-26-17-0000.0020 JENNERJOHN NOELLE M TRFOR PHILIP K + NOELLE M JENNERJOHN TRUST13461 PALMETTO GROVE DRFORT MYERS, FL 33905
 10582008 29-43-26-L3-43000.0150 JOHANESSEN KRIS ALLYN & JOHANESSEN DEBORAH LEE13960 AMBLEWIND COVE WAYFORT MYERS, FL 33905
 10515204 32-43-26-16-0000E.0030 JOHANSEN PAMELA J2640 146TH AVE NEANDOVER, MN 55304
 10515254 32-43-26-16-0000A.0150 JOHN E MENGE TRUST +SHERYL J MENGE MARITAL TRUST34804 457 PLACEAITKIN, MN 56431
 10581998 29-43-26-L3-43000.0050 JOHNSON CHRISTOPHER & MISBACH JANET13860 AMBLEWIND COVE WAYFORT MYERS, FL 33905
 10592093 28-43-26-L4-44000.0920 JOHNSON KENNETH F & JOHNSON CONNIE H3802 MIDDLE CHESHIRE RD CANANDAIGUA, NY 14424
 10511791 32-43-26-14-0000A.0090 JOHNSON STEPHEN H & JOHNSON SHEILA C13481 SABAL POINT DRFORT MYERS, FL 33905
 10515250 32-43-26-16-0000A.0110 JOHNSON TIMOTHY LEE & PAGANI MARIA L/E3481 BRANTLEY OAKS DRFORT MYERS, FL 33905
 10592100 28-43-26-L4-44000.0990 JOHNSTON BRUCE M TRFOR KATHY K JOHNSTON TRUST13821 MAGNOLIA ISLE DRFORT MYERS, FL 33905
 10565581 32-43-26-25-0000.0700 JONES RICKEY LEE & JONES MARRIJANE13874 WOODHAVEN CIRFORT MYERS, FL 33905
 10511798 32-43-26-14-0000A.0160 KACZYNSKI PAUL K TRFOR PAUL K KACZYNSKI + AMY M KACZYNSKI TRUST13540 SABAL POINT DRFORT MYERS, FL 33905
 10561335 32-43-26-24-0000.0690 KALIGIAN PENNY K + GEORGE CHRISTOPHER R12697 FAIRWAY COVE CTFORT MYERS, FL 33905
 10561312 32-43-26-24-0000.0460 KAMPERSCHROER GEORGE R TRFOR KAMPERSCHROER TRUST39 GLEN ARBOR WAYFITCHBURG, WI 53711
 10561308 32-43-26-24-0000.0420 KARLSTEDT MAGNUS H & KARLSTEDT MARTHA I12821 FAIRWAY COVE CTFORT MYERS, FL 33905
 10598492 29-43-26-L3-45000.2600 KASPER ROBERT RAYMOND & KASPER MARY13644 EDGEWATER TRACE DRFORT MYERS, FL 33905
 10515138 29-43-26-16-0000B.0200 KAUFMAN ALLANI4020 WEEPING CHERRY DRROCKVILLE, MD 20850
 10515192 32-43-26-16-0000C.0220 KAY EDWARD W III TRFOR EDWARD W KAY III TRUST13409 WHISPERING OAKS DRFORT MYERS, FL 33905
 10515167 32-43-26-16-0000B.0280 KAYATTA MARY GRACE TRFOR MARY GRACE KAYATTA TRUST3311 BRANTLEY OAKS DRFORT MYERS, FL 33905
 10565548 32-43-26-25-0000.0370 KEEHAN DANIEL J & JANE G33009 WOODHAVEN CIRONORTH RIDGEVILLE, OH 44039
 10511796 32-43-26-14-0000A.0140 KEeley DAVID H & SUSAN P13531 SABAL POINT DRFORT MYERS, FL 33905
 10571987 29-43-26-L3-41000.0020 KEEN DENNIS F & VALERIE A13710 WILLOW HAVEN CTFORT MYERS, FL 33905
 10511801 32-43-26-14-0000A.0190 KENNEDY MARGARET E13514 SABAL POINT DRFORT MYERS, FL 33905
 10515217 32-43-26-16-0000D.0160 KERPCAR CAROLYN JANE TRFOR KERPCAR FAMILY TRUST3471 CEDAR HAMMOCK VIEW CTFORT MYERS, FL 33905
 10561346 32-43-26-24-0000.0800 KILBURN ANISA KAE & KILBURN RANDALL SCOTT2237 E 375 SWARSAW, IN 46580
 10511828 32-43-26-14-0000B.0170 KINGHORN GREGORY & KINGHORN ARLETTE K13576 CITRUS CREEK CTFORT MYERS, FL 33905
 10565519 32-43-26-25-0000.0080 KINGSBURY ROBERT LEE & KINGSBURY PENELOPE13729 WOODHAVEN CIRFORT MYERS, FL 33905
 10524968 32-43-26-19-0000.0330 KLAUBER STEVEN M & BRENDA C TRFOR KLAUBER TRUST3961 OTTER BEND CIRFORT MYERS, FL 33905
 10582020 29-43-26-L3-43000.0270 KLINGBEIL MARK S & KLINGBEIL JENNIFER P13871 AMBLEWIND COVE WAYFORT MYERS, FL 33905
 10514928 32-43-26-17-0000.0070 KLOSTER SUSAN M TRFOR SUSAN M KLOSTER TRUST13511 PALMETTO GROVE DRFORT MYERS, FL 33905
 10565517 32-43-26-25-0000.0060 KLUG HELEN M13721 WOODHAVEN CIRFORT MYERS, FL 33905
 10561356 32-43-26-24-0000.0900 KOLK THOMAS J & SUSAN M TRFOR THOMAS J & SUSAN M KOLK TRUST12613 FAIRWAY COVE CTFORT MYERS, FL 33905
 10515163 32-43-26-16-0000B.0240 KOTOWSKI DAVID J TRFOR DAVID J KOTOWSKI TRUST3261 BRANTLEY OAKS DRFORT MYERS, FL 33905
 10565551 32-43-26-25-0000.0400 KOTTAPALLI SITARAMAMMA TRFOR SITARAMAMMA KOTTAPALLI TRUST13857 WOODHAVEN CIRFORT MYERS, FL 33905
 10511834 32-43-26-14-0000B.0230 KRINAK RICHARD J & KRINAK KATHLEEN C13496 CITRUS CREEK CTFORT MYERS, FL 33905
 10561010 32-43-26-24-0000.0050 KREB GARY S TRFOR KREB TRUST12616 FAIRWAY COVE CTFORT MYERS, FL 33905
 10561310 32-43-26-24-0000.0440 KRUEGER ROBERT O & LYNDA S TRFOR KRUEGER FAMILY TRUST12813 FAIRWAY COVE CTFORT MYERS, FL 33905
 10577223 29-43-26-L3-07000.0420 KRUPP SCOTT W & LYNN M TRFOR SCOTT W + LYNN M KRUPP TRUST2996 WILLOW RIDGE CTFORT MYERS, FL 33905
 10572015 32-43-26-L2-41000.0180 KRUSZCZYNSKI WHITNEY MAXWELL13896 WILLOW HAVEN CTFORT MYERS, FL 33905
 10515194 32-43-26-16-0000C.0240 KYLE WILLIAM & CLARE13395 WHISPERING OAKS DRFORT MYERS, FL 33905
 10561304 32-43-26-24-0000.0380 LABLANCE MARK D & SARAH T TRFOR LABLANCE TRUST12812 FAIRWAY COVE CTFORT MYERS, FL 33905

10511794 32-43-26-14-0000A.0120 LACH LINDA K & BREENZA THEODORE F13511 SABAL POINT DRFORT MYERS, FL 33905
10511820 32-43-26-14-0000B.0090 LAMISON JAMES D & BARBARA TRFOR LAMISON FAMILY TRUST1023 SILVER OAK LNRENFREW, PA 16053
10561006 32-43-26-24-00000.0010 LANE HARRY G JR & NANCY T12600 FAIRWAY COVE CT FORT MYERS, FL 33905
10524948 32-43-26-19-00000.0130 LAPINSKI MICHAEL J & LAPINSKI PATRICIA A3950 OTTER BEND CIRFORT MYERS, FL 33905
10515237 32-43-26-16-00000.0360 LAPRADE EDWIN W TRFOR EDWIN W + CAROL LAPRADE TRUST3602 CEDAR HAMMOCK VIEW CTFORT MYERS, FL 33905
10565563 32-43-26-25-00000.0520 LARKIN BARBARA & RICHARD13740 WOODHAVEN CIRFORT MYERS, FL 33905
10515153 32-43-26-16-00000.0110 LARMER JOHN CASEY & GISELLE13325 ARLINGTON HAMMOCK CTFORT MYERS, FL 33905
10592088 28-43-26-L4-44000.0870 LARSEN STIG & HEBENTON ANN3104 PRESERVES EDGE CTFORT MYERS, FL 33905
10582009 29-43-26-L3-43000.0160 LASKO-CANU SUZANNE MARIE & CANU DAVID JOHN23170 GIACOMA CTCLINTON TOWNSHIP, MI 48036
10582001 29-43-26-L3-43000.0080 LAUGHLIN ROBERT & KATHLEEN13890 AMBLEWIND COVE WAYFORT MYERS, FL 33905
10598484 29-43-26-L3-45000.0160 LAUNSPACH TRACEY LEE & LAUNSPACH STEPHEN CARL13708 EDGEWATER TRACE DRFORT MYERS, FL 33905
10514937 32-43-26-17-00000.0160 LAZZARINO ROCCO + NOBEL PAMELA13590 PALMETTO GROVE DRFORT MYERS, FL 33905
10582021 29-43-26-L4-45000.2650 LECKIE JAMES ANDREW & LECKIE JODI BROOK2950 AMBLEWIND DRFORT MYERS, FL 33905
10598511 29-43-26-L4-45000.2650 LEDUC RAYMOND JR & DEBORAH236 CHESTNUT HILL RDNORWALK, CT 06851
10592086 28-43-26-L4-44000.0850 LEIFERT MICHAEL D & JOANN M158 DANBURY QUARTER DRWINSTED, CT 06098
10561286 32-43-26-24-00000.0200 LEISTIKOW ROBERT E & LEISTIKOW NANCY K L/E12698 FAIRWAY COVE CT FORT MYERS, FL 33905
10561306 32-43-26-24-00000.0400 LEITNER IRVING & GAIL M2-23 ELKHORN DRNORTH YORK, ON M2K 3E3CANADA
10561314 32-43-26-24-00000.0480 LEONARD PHILIP A + MARIE-ANNE12795 FAIRWAY COVE CTFORT MYERS, FL 33905
10582033 29-43-26-L3-43000.0400 LESSARD PAULIN & NADEAU JOSE + LESSARD FREDERIC769 NOTRE DAME NORDSAINTIE MARIE, QC G6E 2L1CANADA
10524955 32-43-26-19-00000.0200 LEVAN JULIE4020 OTTER BEND CIRFORT MYERS, FL 33905
10565514 32-43-26-25-00000.0030 LEVENSON JAMES B & LEVENSON DORATHEA A13709 WOODHAVEN CIRFORT MYERS, FL 33905
10581996 29-43-26-L3-43000.0030 LEVER ROY J + DAVIS DEBORAH DUBOIS13840 AMBLEWIND COVE WAYFORT MYERS, FL 33905
10514952 32-43-26-17-00000.0270 LINDBERG JORDAN J & LINDBERG MARCIA K9658 E WALKABOUT LNTRVERSE CITY, MI 49684
10561325 32-43-26-24-00000.0590 LIPPETZ CATHY10 W 15TH STNEW YORK, NY 10011
10561293 32-43-26-24-00000.0270 LIPPETT JOHN A II & LIPPETT PAMELA R + SHAUB KRISTINE D4026 BAYBERRY CTGREENWOOD, IN 46143
10515175 32-43-26-16-00000.0050 LISA A RAMSEY 2009 TRUST13350 WHISPERING OAKS DRFORT MYERS, FL 33905
10515183 32-43-26-16-00000.0130 LICCIORO VITA & NICKY90 HIGH VALLEY CRTKLEINBURG, ON L0J 1C0CANADA
10565525 32-43-26-25-00000.0140 LOGAN JAMES M & BEVERLY J13753 WOODHAVEN CIRFORT MYERS, FL 33905
10561336 32-43-26-24-00000.0700 LOGUE JOYCE TRFOR JOYCE LOGUE TRUST12693 FAIRWAY COVE CTFORT MYERS, FL 33905
10524958 32-43-26-19-00000.0230 LOHR EUGENE & ANNETTE3861 OTTER BEND CIRFORT MYERS, FL 33905
10577184 29-43-26-L3-07000.0030 LONDONO JOSE GERMAN & LONDONO MARGARITA BEATRIZ2995 WILLOW RIDGE CTFORT MYERS, FL 33905
10524960 32-43-26-19-00000.0250 LONG DENNIS J TRFOR DENNIS J LONG & PATRICIA S MAGNETTE LONG TRUST3881 OTTER BEND CIRFORT MYERS, FL 33905
10565561 32-43-26-25-00000.0500 LOTTICH CARL R & LINAWATI13700 WOODHAVEN CIRFORT MYERS, FL 33905
10577190 29-43-26-L3-07000.0090 LOVE NORWEDA CHRISTINE2973 WILLOW RIDGE CTFORT MYERS, FL 33905
10514935 32-43-26-17-00000.0140 LOW MARK A & KATHLEEN MARY13581 PALMETTO GROVE DRFORT MYERS, FL 33905
10565522 32-43-26-25-00000.0110 LOWE WILLIAM B & VICTORIA A13741 WOODHAVEN CIRFORT MYERS, FL 33905
10524941 32-43-26-19-00000.0060 LOWERY JAMES MICHAEL & LOWERY TRACY LYNN1016 TOMSHIRE DRGASTONIA, NC 28056
10565578 32-43-26-25-00000.0670 LYNE ALAN C & CAROLYN M13854 WOODHAVEN CIRFORT MYERS, FL 33905
10598622 29-43-26-L4-46000.2230 LYONS LAWRENCE TRFOR IN ALL GOOD TRUSTS527 JUNIA CTPOWELL, OH 43065
10515244 32-43-26-16-00000.0050 MACCHI GERALD & CAROL3464 BRANTLEY OAKS DRFORT MYERS, FL 33905
10592127 29-43-26-L3-44000.0690 MACFIGNEN DALE HAROLD & MACFIGNEN ELLA JEANI13717 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10514929 32-43-26-17-00000.0080 MACKENZIE JULIE + DIGIROLOMO CARL13521 PALMETTO GROVE DRFORT MYERS, FL 33905
10514954 32-43-26-17-00000.0290 MACKO RICHARD C & MACKO KATHLEEN R TRFOR RICHARD C & KATHLEEN R MACKO TRUST13450 PALMETTO GROVE DRFORT MYERS, FL 33905
10515190 32-43-26-16-00000.0200 MACLELLAN RICHARD LEO & MACLELLAN KATHY M13435 WHISPERING OAKS DRFORT MYERS, FL 33905
10524936 32-43-26-19-00000.0010 MACLIVER JOHN J III & MACLIVER CYNTHIA J TRFOR CYNTHIA J MACLIVER 2005 TRUST110 BALCOM AVEWARWICK, RI 02889
10561357 32-43-26-24-00000.0910 MADDEN TIMOTHY J & LAURA M12609 FAIRWAY COVE CTFORT MYERS, FL 33905
10571170 32-43-26-L2-26000.0100 MADIGAN DANIEL & JULIE698 MACALESTER STSAINT PAUL, MN 55116
10561277 32-43-26-24-00000.0110 MAFFEI PATRICE ARMAND & MAFFEI FRANCE ROY L/E255 RUE ETIENNE-LAVOIE #3011LAVAL, QC H7X 0E5CANADA
10511829 32-43-26-14-00000.0180 MAHONEY MICHAEL J & FRASER BLANCHE13566 CITRUS CREEK CTFORT MYERS, FL 33905
10598611 29-43-26-L4-46000.2120 MALATESTA JOHN ALFRED & MALATESTA MARGARET KENNY + MALATESTA JOHN EDWARD3107 HERITAGE PINES DRFORT MYERS, FL 33905
10577188 29-43-26-L3-07000.0070 MANCUSO RICHARD A2 MINOT STWAKEFIELD, MA 01880
10514955 32-43-26-17-00000.0300 MANNING JEFFREY P & MANNING DEBORAH M13516 TORREY WAYFORT MYERS, FL 33905
10571167 32-43-26-L2-26000.0070 MANNING JEFFREY P & MANNING DEBORAH M13516 TORREY WAYFORT MYERS, FL 33905
10514927 32-43-26-17-00000.0060 MARINO JAMES J & JANE B410 WESTCHESTER AVE # 211PORT CHESTER, NY 10573
10592107 28-43-26-L4-44000.1060 MARK ALAN SWEDLUND TRUST +JANICE RENEE SWEDLUND TRUST13849 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10565560 32-43-26-25-00000.0490 MARKMAN ALAN W & WENDY W13704 WOODHAVEN CIRFORT MYERS, FL 33905
10561315 32-43-26-24-00000.0490 MARKO GEORGE M TRFOR GEORGE +IRENE M MARCO TRUST12787 FAIRWAY COVE CTFORT MYERS, FL 33905
10572005 29-43-26-L3-41000.0240 MARKS ROBERT J13841 WILLOW HAVEN CTFORT MYERS, FL 33905
10511839 32-43-26-14-00000.0280 MARQUES MANUEL A TRFOR MANUEL A MARQUES + JANE M HERRON TRUST13446 CITRUS CREEK CTFORT MYERS, FL 33905
10592101 28-43-26-L4-44000.1000 MARSTON DAVID W TRFOR MARSTON TRUST13825 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10565535 32-43-26-25-00000.0240 MASON MICHAEL WAYNE & MASON KRISTINE DIANNE364 RIDGEWAY DRBRIDGEPORT, WV 26330
10592095 28-43-26-L4-44000.0940 MATTHEW BARBARA K TRFOR BARBARA K MATTHEW TRUST13801 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10524939 32-43-26-19-00000.0040 MATTHEWS CHARLES F & MATTHEWS DONNA L L/E3830 OTTER BEND CIRFORT MYERS, FL 33905
10515159 32-43-26-16-00000.0170 MATTHEWS ROSS E & RUBY R3240 BRANTLEY OAKS DRFORT MYERS, FL 33905
10511833 32-43-26-14-00000.0220 MAURER STEVEN P & MARCEE J137 JONES STWELLINGTON, OH 44090
10524979 32-43-26-19-00000.0440 MAYE TIMOTHY B & COLLEEN V4121 OTTER BEND CIRFORT MYERS, FL 33905
10561299 32-43-26-24-00000.0330 MAZZULLO FERRUCCIO + BELICKA ERIKA9 CEDAR MEADOWS LNCALEDON, ON L7E 0B4CANADA
10511803 32-43-26-14-00000.0210 MCCANN ROBERT A & AMY V TRFOR MCCANN FAMILY TRUST13494 SABAL POINT DRFORT MYERS, FL 33905
10524959 32-43-26-19-00000.0240 MCEACHEN MIKE A & LOUISE P1029 MIKE WEIR DRSAFON, ON N0N 1C0CANADA
10598552 29-43-26-L3-46000.2400 MCGAHAN THOMAS MICHAEL III & MCGAHAN TAMMY LEE13523 HIDEAWAY PRESERVE CTFORT MYERS, FL 33905
10515161 32-43-26-16-00000.0220 MCMILLAN BRIAN R3241 BRANTLEY OAKS DRFORT MYERS, FL 33905
10561352 32-43-26-24-00000.0860 MCMILLAN WILLIAM & JUDITH8 GOLDFAKE PLANCASTER, ON L9G 4A4CANADA
10565572 32-43-26-25-00000.0610 MCNEIL CARLEY ANNE TRFOR MCNEIL FAMILY TRUSTN808-116 GEORGE STTORONTO, ON M5A 3S2CANADA
10565567 32-43-26-25-00000.0560 MCVAY THEODORE L TRFOR THEODORE L MCVAY TRUST1552 LANTERN HILL DRWADSWORTH, OH 44281
10515231 32-43-26-16-00000.0300 MEEGAN MICHAEL E & TINA W3522 CEDAR HAMMOCK VIEW CTFORT MYERS, FL 33905
10524978 32-43-26-19-00000.0430 MELLIDES JOANNE & PETER M4111 OTTER BEND CIRFORT MYERS, FL 33905
10514958 32-43-26-17-00000.0330 MERTON MARIO & MARGARET425 BUTLER FARM RDKEMPTVILLE, ON K0G 1J0CANADA
10582046 29-43-26-L3-43000.0530 METHOT DON & MARTINAL13811 AMBLEWIND COVE WAYFORT MYERS, FL 33905
10592135 29-43-26-L3-44000.0770 MEYER KEITH BERNARD & MEYER STACEY ZOB13749 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10514957 32-43-26-17-00000.0320 MICHAEL F MCCLELLAN TRUST +VIRGINIA A MCCLELLAN TRUST2918 HAMPTON COVE WAYHAMPTON COVE, AL 35763
10592115 28-43-26-L4-44000.1140 MICHAEL W CHAPPELLOW TRUST +MARTY H CHAPPELLOW TRUST13889 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10592111 28-43-26-L4-44000.1100 MICHAELIS CHRISTOPHER W & MICHAELIS MONICA A13865 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10582030 29-43-26-L3-43000.0370 MICHELS STEPHEN G & MICHELS VALERIE A2999 AMBLEWIND DRFORT MYERS, FL 33905
10514946 32-43-26-17-00000.0210 MICHNO DRAKE & JAYNE M9 GREEN PINE LNWEBSTER, NY 14580
10572000 29-43-26-L3-41000.0150 MIFFLIN RONALD A & DEBRA A4889 SUMMERWIND DR MEDINA, OH 44256
10515174 32-43-26-16-00000.0040 MIKLASZEWSKI JAMES A & MIKLASZEWSKI CHERYL A L/E13340 WHISPERING OAKS DRFORT MYERS, FL 33905
10592116 28-43-26-L4-44000.1150 MILEFCHIK DAVID LEE & MILEFCHIK DONNAN LOUISE13893 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10565524 32-43-26-25-00000.0130 MILLANO PAOLO PATRICIA ROSETT13749 WOODHAVEN CIRFORT MYERS, FL 33905
10565554 32-43-26-25-00000.0430 MILLER ANNETTE L TRFOR ANNETTE L MILLER TRUST10159 PHAETON DREDEN PRAIRIE, MN 55347
10565515 32-43-26-25-00000.0040 MILLER IRIS W TRFOR MILLER TRUST13713 WOODHAVEN CIRFORT MYERS, FL 33905
10592098 28-43-26-L4-44000.0970 MILLISOR DAVID C TRFOR DAVID C MILLISOR TRUST13813 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10561343 32-43-26-24-00000.0770 MISCHLER MARY12665 FAIRWAY COVE CTFORT MYERS, FL 33905
10515242 32-43-26-16-00000.0030 MITCHELL NANCY A TRFOR NANCY A MITCHELL TRUST3480 BRANTLEY OAKS DRFORT MYERS, FL 33905
10565557 32-43-26-25-00000.0460 MOFFAT PETER C & ANNEMARIE L/E13881 WOODHAVEN CIRFORT MYERS, FL 33905
10577224 29-43-26-L3-07000.0430 MOLDAS CHRISTOPHER & MOLDAS DIANA LYNN353 EXCEL LNMOGADORE, OH 44260
10565544 32-43-26-25-00000.0330 MONROE ERIC & ANNE13829 WOODHAVEN CIRFORT MYERS, FL 33905
10592136 29-43-26-L3-44000.0780 MONTGOMERY LAURA NICOLE & LINDSEY JASON ANDREW13753 MAGNOLIA ISLE DRFORT MYERS, FL 33905
10565556 32-43-26-25-00000.0450 MOORE PATRICIA L & DAVID L13877 WOODHAVEN CIRFORT MYERS, FL 33905
10514941 32-43-26-17-00000.0040 MOORE SHERRI L & MICHAEL L TRFOR MICHAEL L & SHERRI L MOORE TRUST8765 DAVINGTON DRDUBLIN, OH 43017
10571992 29-43-26-L3-41000.0070 MORAN MICHELLE GAIL & MORAN MICHAEL JOSEPH3025 HALLE DRMEDINA, OH 44256
10524974 32-43-26-19-00000.0390 MORGAN STEVEN THOMAS & FRITH CATHERINE A4071 OTTER BEND CIRFORT MYERS, FL 33905
10515199 32-43-26-16-00000.0290 MORGAN WILLIAM ANDREW TRFOR WILLIAM ANDREW MORGAN TRUST13325 WHISPERING OAKS DRFORT MYERS, FL 33905
10515178 32-43-26-16-00000.0080 MORGENSTEIN STUART & TONIL3380 WHISPERING OAKS DRFORT MYERS, FL 33905
10598619 29-43-26-L4-46000.2200 MORRIS BLAKE GARNER3122 HERITAGE PINES DRFORT MYERS, FL 33905
10515155 32-43-26-16-00000.0130 MORRIS DANIEL C & WENDY JO TRFOR MORRIS TRUST3290 BRANTLEY OAKS DRFORT MYERS, FL 33905
10511811 32-43-26-14-00000.0290 MORRIS DARLENE M TRFOR DARLEEN M MORRIS TRUST13420 SABAL POINT DRFORT MYERS, FL 33905
10561278 32-43-26-24-00000.0120 MORRIS JAMES M & PATRICIA B TRFOR MORRIS FAMILY TRUST12652 FAIRWAY COVE CT FORT MYERS, FL 33905
10511786 32-43-26-14-00000.0040 MORSE DAVID B SR TRFOR DAVID B MORSE SR TRUST4770 BAYSWATER RD EXCELSIOR, MN 55331
10524951 32-43-26-19-00000.0160 MOSES RIMON TRFOR RIMON AND LISA MOSES TRUST4049 CRESTWOOD DRWASAUI, WI 54403
10561324 32-43-26-24-00000.0580 MULCAHEY DALE W + COLLINS NANCY E12743 FAIRWAY COVE CTFORT MYERS, FL 33905
10582035 29-43-26-L3-43000.0420 MULLINS ROB CASEY & MULLINS LISA JEAN3439 ANTELOPE RIDGE TRAILPARKER, CO 80138

10524962 32-43-26-19-00000.0270 MUNSCH KENNETH A & SHERYL L TRFOR KENNETH A + SHERL L MUNSCH TRUST3901 OTTER BEND CIRFORT MYERS, FL 33905
10598636 29-43-26-L4-46000.2370 MUNSON TIMOTHY & MUNSON SHEILA MARIE3020 HERITAGE PINES DRFOR MYERS, FL 33905
10514956 32-43-26-17-00000.0310 MURPHY THOMAS J TRFOR THOMAS J MURPHY TRUST13430 PALMETTO GROVE DRFOR MYERS, FL 33905
10577213 29-43-26-L3-07000.0320 MUSSALLEM JOHN + MUSSALLEM ELLYN2928 WILLOW RIDGE CTFOR MYERS, FL 33905
10565528 32-43-26-25-00000.0170 MYERS ROBERT & KATHLEEN15 KIMS LNROCKY MOUNT, MO 65072
10524943 32-43-26-19-00000.0080 NAPOLI PAUL J & SUSAN90 DAVISON AVEOCEANSIDE, NY 11572
10511817 32-43-26-14-0000B.0060 NATARAJAN ARAVIND & GANAPATHY SRIVIDYA13485 CITRUS CREEK CTFOR MYERS, FL 33905
10515172 32-43-26-16-0000C.0020 NELSON KAREN D TRFOR KAREN D NELSON TRUST13320 WHISPERING OAKS DRFOR MYERS, FL 33905
10561319 32-43-26-24-00000.0530 NEMITZ DAVID L & KIMBERLY A TRFOR NEMITZ TRUST12763 FAIRWAY COVE CTFOR MYERS, FL 33905
10565558 32-43-26-25-00000.0470 NESTER THOMAS L & LOIS ROSETH13885 WOODHAVEN CIRFORT MYERS, FL 33905
10561307 32-43-26-24-00000.0410 NEVINS CYNTHIA S TRFOR CYNTHIA S NEVINS TRUST12825 FAIRWAY COVE CTFOR MYERS, FL 33905
10515218 32-43-26-16-0000D.0170 NIGRO LOUIS N & SUZANNE C3461 CEDAR HAMMOCK VIEW CTFOR MYERS, FL 33905
10561288 32-43-26-24-00000.0220 NORDAHL STEVEN M & GAIL A TRFOR NORDAHL FAMILY LIVING TRUST12720 FAIRWAY COVE CTFOR MYERS, FL 33905
10592114 28-43-26-L4-44000.1130 NORTHRUP DONALD EUGENE & NORTHRUP LISA MARIE13885 MAGNOLIA ISLE DRFOR MYERS, FL 33905
10524942 32-43-26-19-00000.0070 NYKJAER LINDA & IBHEJUREVJL 5DENMARK
10577198 29-43-26-L3-07000.0170 OAKLEY DONALD RAY & OAKLEY ELIZABETH ELLEN2941 WILLOW RIDGE CTFOR MYERS, FL 33905
10571184 32-43-26-L2-26000.0240 OCCONOR CHARLES M JR & OCCONOR LAURA J4703 SCENIC POINT DRLOUISVILLE, TN 37777
10582007 29-43-26-L3-43000.0140 OCCONOR TIMOTHY & DENISE A4 SPARROW LNDANVERS, MA 01923
10592103 28-43-26-L4-44000.1020 ODNONELL MARY GAIL27 BELLA VISTA TRAILALLISTON, ON L9R 2B3CANADA
10582028 29-43-26-L3-43000.0350 OLSON ROBERT JAMES & OLSON TONIA MARIE2996 AMBLEWIND DRFOR MYERS, FL 33905
10520111 29-43-26-L3-43000.0180 ORTIZ HAROLD & BARBARA ANNE13990 AMBLEWIND COVE WAYFOR MYERS, FL 33905
10592140 29-43-26-L3-44000.0820 OSBORN NATHAN P & WILSON NICOLE C123 WAINSCOTT MAIN STWAINSCOTT, NY 11975
10572006 29-43-26-L3-41000.0250 OSPINA FELBERT + OSPINA FELICITY ANNE13831 WILLOW HAVEN CTFOR MYERS, FL 33905
10577221 29-43-26-L3-07000.0400 OWEN KRISTIN R TRFOR KRISTIN R OWEN TRUST600 STEEPLCHASE LNUNROB FALLS, OH 44262
10561282 32-43-26-24-00000.0160 PAAR JASON + PIERI ANDREA602 CENTER ST #101MOUNT AIRY, MD 21771
10577215 29-43-26-L3-07000.0340 PALLADINO ROCCO & SANDRA2944 WILLOW RIDGE CTFOR MYERS, FL 33905
10598626 29-43-26-L4-46000.2270 PALMER MARK STEVEN & PALMER CLARE T2209 FUNDERSBURK DRWINTHROP HARBOR, IL 60096
10561276 32-43-26-24-00000.0100 PAREE THOMAS A & TAMMY A27 FIELDCREST AVEWHEELING, WV 26003
10515238 32-43-26-16-0000D.0370 PARKER FREDERICK J & PARKER KAREN F L/E3612 CEDAR HAMMOCK VIEW CTFOR MYERS, FL 33905
10561328 32-43-26-24-00000.0620 PARKER JENNIFER TRFOR JENNIFER M H PARKER TRUSTPO BOX 977MOULTONBOURGH, NH 03254
10598557 29-43-26-L3-46000.2460 PARKER SUSAN CAROL L/E13522 HIDEAWAY PRESERVE CTFOR MYERS, FL 33905
10592084 28-43-26-L4-44000.0830 PARRICK BRETT SHANE & PARRICK MELISSA LYNN3129 PRESERVES EDGE CTFOR MYERS, FL 33905
10571180 32-43-26-L2-26000.0200 PARSONS BRIAN & BUNNY13539 TORREY WAYFOR MYERS, FL 33905
10598624 29-43-26-L4-46000.2250 PARTEE ALISSA A TRFOR ALISSA A PARTEE TRUST7650 URBANDALE LN MAPLE GROVE, MN 55311
10577194 29-43-26-L3-07000.0130 PATTEN CHARLES B TRFOR PATTEN FAMILY TRUST2957 WILLOW RIDGE CTFOR MYERS, FL 33905
10561321 32-43-26-24-00000.0550 PATTERSON JUDY & CAROL M13400 NW 1ST CTMIAMI, FL 33168
10561317 32-43-26-24-00000.0510 PATTERSON MARVIN L & PATTERSON JOHNNIE M12771 FAIRWAY COVE CTFOR MYERS, FL 33905
10582026 29-43-26-L3-43000.0330 PAUL B HERBERT TRUST +LISA ELLEN CROSBY BONNER TRUST13 GOVERNORS ROWWEST HARTFORD, CT 06117
10571996 29-43-26-L3-41000.0110 PAUL GARY L JR & LISA A13800 WILLOW HAVEN CTFOR MYERS, FL 33905
10511835 32-43-26-14-0000B.0240 PEARL NEIL J & SANDRA A13486 CITRUS CREEK CTFOR MYERS, FL 33905
10561287 32-43-26-24-00000.0210 PEARSON JOSEPH E & JULIE E TRFOR PEARSON TRUST12708 FAIRWAY COVE CTFOR MYERS, FL 33905
10572017 32-43-26-L2-41000.0200 PEMBROKE WILLIAM J & YOUNG SHARON L13881 WILLOW HAVEN CTFOR MYERS, FL 33905
10582047 29-43-26-L3-43000.0540 PENTLAND CARL JOHN & PENTLAND JANIE SUE13801 AMBLEWIND COVE WAYFOR MYERS, FL 33905
10582032 29-43-26-L3-43000.0390 PENTLAND MICHELLE ST CLAIRE & PENTLAND MARC JOSEPH2995 AMBLEWIND DRFOR MYERS, FL 33905
10511793 32-43-26-14-0000A.0110 PERKINS JEFFREY & BOBBI13501 SABAL POINT DRFOR MYERS, FL 33905
10561333 32-43-26-24-00000.0670 PHILLIPS GENE E TRFOR GENE E PHILLIPS TRUST6210 N LAKESIDE DRMADISON, SD 57042
10581999 29-43-26-L3-43000.0060 PICHARDO GISELA LOURDES13870 AMBLEWIND COVE WAYFOR MYERS, FL 33905
10598495 29-43-26-L3-45000.2630 PIERCEFIELD DAYNE DOUGLAS & PIERCEFIELD EMILY WHARTON13626 EDGEWATER TRACE DRFOR MYERS, FL 33905
10561322 32-43-26-24-00000.0560 PIGNOTTI JOSEPH C & JOYCE A12751 FAIRWAY COVE CTFOR MYERS, FL 33905
10511784 32-43-26-14-0000A.0020 PIPER MYLES & ANGELAI3411 SABAL POINT DRFOR MYERS, FL 33905
10511789 32-43-26-14-0000A.0070 PISARIS JOHN13461 SABAL POINT DRFOR MYERS, FL 33905
10565537 32-43-26-25-00000.0260 PISKURA DAVID G & PISKURA PATRICIA M13801 WOODHAVEN CIRFORT MYERS, FL 33905
10572002 29-43-26-L3-41000.0210 PLESA JOHN J & DARLENE R13871 WILLOW HAVEN CTFOR MYERS, FL 33905
10592091 28-43-26-L4-44000.0900 POLSINELLI KEITH J TRFOR KEITH J + TISHA A POLSINELLI TRUST3116 PRESERVES EDGE CTFOR MYERS, FL 33905
10524970 32-43-26-19-00000.0350 PONTILLO TIMOTHY L & PONTILLO PATRICIA T3981 OTTER BEND CIRFORT MYERS, FL 33905
10592097 28-43-26-L4-44000.0960 PORTER MARK WILLIAM & PORTER JENNIFER LEE747 CHEEVER AVE GENEVA, IL 60134
10515171 32-43-26-16-0000C.0010 PRATT SARAH JANE & PRATT RICHARD C TRFOR RICHARD C & SARAH JANE PRATT TRUST13310 WHISPERING OAKS DRFOR MYERS, FL 33905
10571176 32-43-26-L2-26000.0160 PRUSZ EDWARD & NANCY8920 ANGEL DRNEWBURGH, IN 47630
10515144 32-43-26-16-0000B.0020 PUSKAR GEORGE P & KATHRYN R1795 ROBSON DRPITTSBURGH, PA 15241
10565545 32-43-26-25-00000.0340 QAID RICHARD J & THERESAL3833 WOODHAVEN CIRFORT MYERS, FL 33905
10582039 29-43-26-L3-43000.0460 QAID RICHARD JOHN JR + BOULLION MARGARET A2967 AMBLEWIND DRFOR MYERS, FL 33905
10565575 32-43-26-25-00000.0640 RADICS ROBERT J & MOLLY M18 TIMOTHY RDWYOMING, PA 18644
10582004 29-43-26-L3-43000.0110 RAE ROBIN WILLIAM TRFOR ROBIN RAE AND JOAN RAE TRUST13920 AMBLEWIND COVE WAYFOR MYERS, FL 33905
10515248 32-43-26-16-0000A.0090 RAGO ANTHONY F & DEBORAH L501 BRYAN TRAILNEW LENOX, IL 60451
10598526 29-43-26-L3-46000.1490 RANDOLPH CHARLES TODD & RANDOLPH MARY E13585 HERITAGE PRESERVE DRFOR MYERS, FL 33905
10577216 29-43-26-L3-07000.0350 RATH CHARLES STRATFORD & RATH KAREN DENISE L/E2948 WILLOW RIDGE CTFOR MYERS, FL 33905
10571995 29-43-26-L3-41000.0100 RAWLINS GREGORY J & CARLA M TRFOR RAWLINS FAMILY TRUST13790 WILLOW HAVEN CTFOR MYERS, FL 33905
10514931 32-43-26-17-00000.0100 REED RICHARD R & BARBARA B13541 PALMETTO GROVE DRFOR MYERS, FL 33905
10577210 29-43-26-L3-07000.0290 REEDER JULIE A TRFOR JULIE A REEDER TRUST648 MONTEREY TRAILDAKOTA DUNES, SD 57049
10515202 32-43-26-16-00000.0010 REEVES GEORGE J & REEVES KATHLEEN A TRFOR REEVES FAMILY TRUST3621 CEDAR HAMMOCK VIEW CTFOR MYERS, FL 33905
10514930 32-43-26-17-00000.0090 REICH JENNIFER S TRFOR JENNIFER S REICH TRUST13531 PALMETTO GROVE DRFOR MYERS, FL 33905
10582013 29-43-26-L3-43000.0200 REID KEVIN JAMES & WAGNER-ALBRECHT LORRI13971 AMBLEWIND COVE WAYFOR MYERS, FL 33905
10565568 32-43-26-25-00000.0570 REMONDINO PATRICIA C TRFOR PATRICIA C REMONDINO TRUST 16030 POINT DRSRING LAKE, MI 49456
10515260 32-43-26-16-0000A.0210 RENCENS JOHN N & ANN M3381 BRANTLEY OAKS DRFOR MYERS, FL 33905
10592125 29-43-26-L3-44000.0670 RENTON BRUCE R TRFOR BRUCE R RENTON TRUST13709 MAGNOLIA ISLE DRFOR MYERS, FL 33905
10524961 32-43-26-19-00000.0260 RICE DONALD W & TAMI W3891 OTTER BEND CIRFORT MYERS, FL 33905
10582027 29-43-26-L3-43000.0340 RICHARDSON RODNEY KEITH & KELLY CONSELUO JOSEFINA PRETELIN2992 AMBLEWIND DRFOR MYERS, FL 33905
10577199 29-43-26-L3-07000.0180 RICKERT MATTHEW J TRFOR MATTHEW J RICKERT TRUST14200 ASHFORD CTORLAND PARK, IL 60467
10572014 32-43-26-L2-41000.0170 ROBBINS CRAIG TRFOR ROBBINS 2023 FAMILY TRUST10 BARBARA PLCOLEDON, ON L7E 0E3CANADA
10572003 29-43-26-L3-41000.0220 ROBERTS DAN R & SHEILA C143 JUNALUSKA DRWOODSTOCK, GA 30188
10561311 32-43-26-24-00000.0450 ROBERTSON SCOTT & COREY12809 FAIRWAY COVE CTFOR MYERS, FL 33905
10524964 32-43-26-19-00000.0290 ROBEY 2012 TRUST135 DIMSOM AVEGUELPH , ON N1G 3C5CANADA
10511795 32-43-26-14-0000A.0130 ROBINSON RANDY C & NIKI42 CUMMING DRBARRIE , ON L4N 0C5CANADA
10561008 32-43-26-24-00000.0030 ROBSON BRUCE1481 MAPLE ROAD BELLE EWART , ON L0L 1C0CANADA
10592128 29-43-26-L3-44000.0700 ROCKEFELLER PAUL WILLIAM + KERAN ANN MARIE13721 MAGNOLIA ISLE DRFOR MYERS, FL 33905
10582037 29-43-26-L3-43000.0440 RODGERS JERRY W & LINDA C42 OAK POINT CTDAHINDA, IL 61428
10515206 32-43-26-16-0000D.0050 ROGERS RICHARD J + CHOW MING MING3581 CEDAR HAMMOCK VIEW CTFOR MYERS, FL 33905
10577202 29-43-26-L3-07000.0210 ROLLINAP L1C16001 108TH AVE ORLAND PARK, IL 60467
10565529 32-43-26-25-00000.0180 ROSENBLATT RICHARD TRFOR RICHARD ROSENBLATT TRUST13769 WOODHAVEN CIRFORT MYERS, FL 33905
10582034 29-43-26-L3-43000.0410 ROTHERMEL SUSAN A TRFOR CHARLES E III + SUSAN A ROTHERMEL 2987 AMBLEWIND DRFOR MYERS, FL 33905
10571994 29-43-26-L3-41000.0090 RUDNITSKY VLADIMIR & ELENAL13780 WILLOW HAVEN CTFOR MYERS, FL 33905
10577205 29-43-26-L3-07000.0240 RUSSELL ALAN L TRFOR ALAN L RUSSELL TRUST4719 LADYSLIPPER AVE NBROOKLYN PARK, MN 55443
10565559 32-43-26-25-00000.0480 RUTH DOUGLAS & PATRICIA ANN13708 WOODHAVEN CIRFORT MYERS, FL 33905
10515173 32-43-26-16-0000C.0030 SALMON DAN J & DOROTHY CPO BOX 940NORTHBRIIDGE, MA 01534
10565538 32-43-26-25-00000.0270 SALVATORE F PALLADINO TRUST +LINDA MARY PALLADINO TRUST13805 WOODHAVEN CIRFORT MYERS, FL 33905
10620796 32-43-26-L2-41000.0210 SAMPLE JOHN G JR TRFOR JOHN G SAMPLE JR TRUST3431 CEDAR HAMMOCK VIEW CTFOR MYERS, FL 33905
10511792 32-43-26-14-0000A.0100 SANGUINE LEONARD C TRFOR LEONARD C SANGUINE TRUST13491 SABAL POINT DRFOR MYERS, FL 33905
10511830 32-43-26-14-0000B.0190 SAVAGE WILLIAM & CATHYL13546 CITRUS CREEK CTFOR MYERS, FL 33905
10561355 32-43-26-24-00000.0890 SCHAFFER NICHOLAS W & SCHAFFER SHANNON C TRFOR NSS INCOME TRUST225961 BAYVIEW DRWUSAUSAW, WI 54401
10515235 32-43-26-16-0000D.0340 SCHAFFER CYNTHIA L & GARY E3582 CEDAR HAMMOCK VIEW CTFOR MYERS, FL 33905
10515146 32-43-26-16-0000B.0040 SCHAFFER STEPHEN & JACALYN3310 BRANTLEY OAKS DRFOR MYERS, FL 33905
10577182 29-43-26-L3-07000.0010 SCHLAGER RUSSELL & MAUREEN2999 WILLOW RIDGE CTFOR MYERS, FL 33905
10524947 32-43-26-19-00000.0120 SCHLEIF TERRY L TRFOR TERRY L SCHLEIF AND ROBIN S SCHLEIF TRUSTN8212 ASHBERRY AVEFOND DU LAC, WI 54937
10571990 29-43-26-L3-41000.0050 SCHMITZ YVONNE MARIE13740 WILLOW HAVEN CTFOR MYERS, FL 33905
10515256 32-43-26-16-0000A.0170 SCHROEDER DONALD RAY & SCHROEDER PATSY ANN3421 BRANTLEY OAKS DRFOR MYERS, FL 33905
10592085 28-43-26-L4-44000.0840 SCHUBERT MARGARET FICKLEN TRFOR MARGARET FICKLEN SCHUBERT TRUST1408 TUFFED MOSS CTCROFTON, MD 21114
10515181 32-43-26-16-0000C.0110 SCHUTZ JOHN L & CINDY E5764 BLACK DIAMOND LNNEWBURGH, IN 47630
10592090 28-43-26-L4-44000.0890 SCOTT STEVEN EUGENE & HAEBEERLYNENA CHRISTEL3112 PRESERVES EDGE CTFOR MYERS, FL 33905
10515257 32-43-26-16-0000A.0180 SEK JOHN I & JANET E3411 BRANTLEY OAKS DRFOR MYERS, FL 33905
10561350 32-43-26-24-00000.0840 SEMENZA PAUL J48 ANDREWS DRWAKEFIELD, MA 01880
10592105 28-43-26-L4-44000.1040 SERIO RICHARD JOHN & SERIO SHEILA J13841 MAGNOLIA ISLE DRFOR MYERS, FL 33905

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT**

7C

**RESOLUTION 2024-07
[FY 2025 ASSESSMENT RESOLUTION]**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VERANDAH EAST COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2025 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Verandah East Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in 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, for the fiscal year beginning October 1, 2024, and ending September 30, 2025 (“**FY 2025**”), the Board of Supervisors (“**Board**”) of the District has determined to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”), attached hereto as **Exhibit A**; and

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

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

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

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

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

- a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.
 - b. **O&M Assessment Imposition.** Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance ("**O&M Assessment(s)**") is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.
 - c. **Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.
3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District's Board hereby certifies for collection the FY 2025 installment of the District's previously levied debt service special assessments ("**Debt Assessments**," and together with the O&M Assessments, the "**Assessments**") in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same.
4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes*, the District is authorized to collect and enforce the Assessments as set forth below.
 - a. **Tax Roll Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the "**Tax Roll Property**" identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* ("**Uniform Method**"). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
 - b. **Direct Bill Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on "**Direct Collect Property**" identified in **Exhibit B** shall be

collected directly by the District in accordance with Florida law, as set forth in **Exhibit A** and **Exhibit B**. The District’s Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.

- i. *Due Date (O&M Assessments)*. O&M Assessments directly collected by the District shall be due and payable in full on December 1, 2024; provided, however, that, to the extent permitted by law, the O&M Assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2024, 25% due no later than February 1, 2025 and 25% due no later than May 1, 2025.
 - ii. *Due Date (Debt Assessments)*. Debt Assessments directly collected by the District shall be due and payable in full on **December 1, 2024**; provided, however, that, to the extent permitted by law, the Debt Assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2024, 25% due no later than February 1, 2025 and 25% due no later than May 1, 2025.
 - iii. In the event that an Assessment payment is not made in accordance with the schedule(s) stated above, the whole of such Assessment, including any remaining partial, deferred payments for the Fiscal Year: 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 District’s decision to collect Assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in

future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

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

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

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

PASSED AND ADOPTED this 14th day of August, 2024.

ATTEST:

**VERANDAH EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT**

8

Memorandum

To: Board of Supervisors

From: District Management

Date: August 14, 2024

RE: HB7013 - Special Districts Performance Measures and Standards Reporting

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A: Goals, Objectives and Annual Reporting Form

**VERANDAH EAST COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2024 – September 30, 2025**

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

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

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

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

Achieved: Yes No

Goal 1.2 Notice of Meetings Compliance

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

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

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

Achieved: Yes No

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

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

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

Achieved: Yes No

2. **INFRASTRUCTURE AND FACILITIES MAINTENANCE**

Goal 2.1 District Infrastructure and Facilities Inspections

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

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

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

Achieved: Yes No

3. **FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

Goal 3.1 Annual Budget Preparation

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

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

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

Achieved: Yes No

Goal 3.2 Financial Reports

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

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

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

Achieved: Yes No

Goal 3.3 Annual Financial Audit

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

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

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

Achieved: Yes No

District Manager

Chair/Vice Chair, Board of Supervisors

Print Name

Print Name

Date

Date

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT**

9

Ruta Viola

From: Paul Martin <pmartin@kolter.com>
Sent: Friday, August 9, 2024 9:30 AM
To: Cleo Adams
Subject: RE: Request from VCA board

Cleo,

There are many concrete paths and boardwalks that go through the CDD owned preserve property at Verandah. Unless there is some agreement that was previously in place that deeds ownership of the boardwalks or walking paths to the HOA or Verandah Development, it only seems logical that the CDD would own anything in there. The HOA has always maintained the paths and the boardwalks but I believe they are just looking for an official maintenance agreement between the CDD and the HOA that would dictate that.

We need to do the same thing for a bridge between Whispering Oaks golf holes 1 & 2 where the golf carts cross over a preserve and also between holes 6 & 7 on Old Orange where a cart path runs through the preserve and holes 7 & 8 where there is a wooden bridge that carts cross over. We want to make sure these areas are maintained safely and Verandah Development will continue to maintain these areas but we should have some sort of maintenance agreement in place to cover both entities for liability purposes.

BBG may have created something like this with the CDD in the early years of Verandah but if not we need to do so. I do have Johnson Engineering working on the legal descriptions for the areas the golf course maintains and our Land Development attorney will be drafting agreements that we can share with the CDD for review and approval.

In light of recent lawsuits from injury on a sidewalk we all need to make sure that maintenance of these paths, boardwalks and bridges is assigned properly and therefore maintained properly.

On another note, I may be wrong but having boardwalks, walking paths etc. owned by the CDD would not require a change in the gate procedures since the roadways are all owned by the HOA.

Paul Martin
Vice President of Land Development
Kolter Land Partners LLC
Mobile: 239.273.4675

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From: Cleo Adams <crismond@whhassociates.com>
Sent: Friday, August 9, 2024 8:30 AM
To: Michele Boose <MicheleB@vcalife.com>
Cc: jeff.jordan@kw.com; 'dmoore@verandahcdds.net' <dmoore@verandahcdds.net>; shane willis <willis@whhassociates.com>; Willson, Alyssa C. <Alyssa.Willson@KutakRock.com>; Paul Martin <pmartin@kolter.com>
Subject: RE: Request from VCA board

[External Email]

Good Morning Michele,

There are no agreements between the HOA and VE or VW surrounding the attached. The District does not own any bridges/boardwalks, etc. as it would cause a general public access issue if the CDD did own any of them. You would have to change how you operate your gates from a "hard gate" to a "soft gate" operation, not being able to ultimately deny access to a member of the general public.

SW Florida Strong –

Cleo Adams
District Manager
Wrathell, Hunt & Associates, LLC
9220 Bonita Beach Road
Suite #214
Bonita Springs, FL 34135
(239) 989-2939 (M)

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

From: Michele Boose <MicheleB@vcalife.com>
Sent: Wednesday, August 7, 2024 10:13 AM
To: Cleo Adams <crismondc@whhassociates.com>
Subject: Request from VCA board

Good morning,

Please see attached request from the VCA board. Let me know if you have any questions.

Thank you

Michele Boose, MBA, LCAM, CMCA, AMS
General Manager|Verandah Community Association
REALMANAGE FAMILY OF BRANDS

Community Association Onsite Address: 11390 Palm Beach Blvd. First Floor, Fort Myers, FL 33905,
Office– 239-694-6358

Corporate Address: 270 W Plant Street, Suite 340, Winter Garden, FL 34787
877-221-6919 | RealManage | Verandah Community Website | CiraConnect

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS**

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JUNE 30, 2024**

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024**

| | Major Funds | | Total Governmental Funds |
|--------------------------------------|-------------|--------------------------------|--------------------------------|
| | General | Debt Service Series 2016 | |
| ASSETS | | | |
| Cash (SunTrust) | \$ 161,832 | \$ - | \$ 161,832 |
| Investments | | | |
| Revenue account | - | 505,760 | 505,760 |
| Reserve account | - | 375,000 | 375,000 |
| Prepayment account | - | 18 | 18 |
| Principal account | - | 312 | 312 |
| Redemption | - | 2 | 2 |
| Due from other governments | 1,063 | | 1,063 |
| Due from general fund | - | 35,721 | 35,721 |
| Deposits | 45 | - | 45 |
| Total assets | \$ 162,940 | \$ 916,813 | \$ 1,079,753 |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | \$ 14,139 | \$ - | \$ 14,139 |
| Due to debt service fund | 35,721 | - | 35,721 |
| Due to Verandah West | 1,078 | - | 1,078 |
| Total liabilities | 50,938 | - | 50,938 |
| Fund balances: | | | |
| Restricted for: | | | |
| Debt service | - | 916,813 | 916,813 |
| Unassigned | 112,002 | - | 112,002 |
| Total fund balances | 112,002 | 916,813 | 1,028,815 |
| Total liabilities and fund balances | \$ 162,940 | \$ 916,813 | \$ 1,079,753 |

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 001
FOR THE PERIOD ENDED JUNE 30, 2024**

| | Current Month | Year to Date | Budget | % of Budget |
|--|------------------|-----------------|----------------|----------------|
| REVENUE | | | | |
| Special assessment: on-roll | \$ 1,431 | \$ 200,629 | \$ 198,560 | 101% |
| Interest & miscellaneous | 1 | 22 | 263 | 8% |
| Total revenue | <u>1,432</u> | <u>200,651</u> | <u>198,823</u> | 101% |
| EXPENDITURE | | | | |
| Professional and administrative | | | | |
| Supervisors | - | 2,464 | 3,070 | 80% |
| Management and accounting | 4,567 | 41,104 | 54,805 | 75% |
| Audit | - | 6,556 | 6,535 | 100% |
| Legal | 25 | 3,807 | 4,386 | 87% |
| Field management | 774 | 6,962 | 9,282 | 75% |
| Engineering | 758 | 5,879 | 4,386 | 134% |
| Trustee | - | 4,533 | 4,386 | 103% |
| Dissemination agent | 303 | 2,723 | 3,631 | 75% |
| Arbitrage | 220 | 220 | 1,316 | 17% |
| Assessment roll preparation | 877 | 7,895 | 10,526 | 75% |
| Telephone | 28 | 255 | 340 | 75% |
| Postage | 14 | 314 | 219 | 143% |
| Insurance | - | 6,623 | 6,666 | 99% |
| Printing & binding | 59 | 531 | 708 | 75% |
| Legal advertising | 145 | 145 | 658 | 22% |
| Office expenses and supplies | - | - | 110 | 0% |
| Website | - | 310 | 618 | 50% |
| Contingencies | 76 | 555 | 658 | 84% |
| ADA website compliance | - | - | 175 | 0% |
| Annual district filing fee | - | 154 | 154 | 100% |
| Total professional & admin expenses | <u>7,846</u> | <u>91,030</u> | <u>112,629</u> | 81% |
| Water management | | | | |
| Contractual services | 4,633 | 32,953 | 53,945 | 61% |
| Aquascaping - pipe cleanout | - | 3,872 | 2,193 | 177% |
| Perimeter fence - wall ongoing RM not shared | - | - | 1,800 | 0% |
| Utilities | 34 | 345 | 570 | 61% |
| Contingencies | - | 220 | 2,193 | 10% |
| Total water management | <u>4,667</u> | <u>37,390</u> | <u>60,701</u> | 62% |

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 001
FOR THE PERIOD ENDED JUNE 30, 2024**

| | <u>Current Month</u> | <u>Year to Date</u> | <u>Budget</u> | <u>% of Budget</u> |
|--|--------------------------|--------------------------|-------------------------|------------------------|
| Other fees and charges | | | | |
| Property appraiser | 718 | 718 | 804 | 89% |
| Tax collector | - | 1,384 | 1,479 | 94% |
| Total other fees & charges | <u>718</u> | <u>2,102</u> | <u>2,283</u> | 92% |
| Total expenditures | <u>13,231</u> | <u>130,522</u> | <u>175,613</u> | 74% |
| | | | | |
| Excess/(deficiency) of revenues over/(under) expenditures | (11,799) | 70,129 | 23,210 | |
| | | | | |
| Fund balances - beginning | <u>123,801</u> | <u>41,873</u> | <u>28,480</u> | |
| Fund balances - ending | <u><u>\$ 112,002</u></u> | <u><u>\$ 112,002</u></u> | <u><u>\$ 51,690</u></u> | |

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND 201 - SERIES 2016
FOR THE PERIOD ENDED JUNE 30, 2024**

| | <u>Current Month</u> | <u>Year to Date</u> | <u>Budget</u> | <u>% of Budget</u> |
|--|--------------------------|-------------------------|-------------------|------------------------|
| REVENUES | | | | |
| Special assessment: on-roll | \$ 10,412 | \$ 1,450,138 | \$ 1,445,557 | 100% |
| Interest | 3,548 | 45,560 | - | N/A |
| Total revenues | <u>13,960</u> | <u>1,495,698</u> | <u>1,445,557</u> | 103% |
| EXPENDITURES | | | | |
| Debt service | | | | |
| Principal | - | 840,000 | 845,000 | 99% |
| Principal prepayments | - | 5,000 | - | N/A |
| Interest | - | 624,363 | 624,456 | 100% |
| Total expenditures | <u>-</u> | <u>1,469,363</u> | <u>1,469,456</u> | 100% |
| Excess/(deficiency) of revenues over/(under) expenditures | 13,960 | 26,335 | (23,899) | |
| Fund balances - beginning | 902,853 | 890,478 | 857,100 | |
| Fund balances - ending | <u>\$ 916,813</u> | <u>\$ 916,813</u> | <u>\$ 833,201</u> | |

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES

DRAFT

**MINUTES OF MEETING
VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT**

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The Board of Supervisors of the Verandah East Community Development District held a Regular Meeting on May 8, 2024 at 1:00 p.m., at 11390 Palm Beach Blvd., First Floor, Fort Myers, Florida 33905.

Present were:

| | |
|--|---------------------|
| David Moore | Chair |
| Richard (Denny) Shields, Jr. (via telephone) | Vice Chair |
| Christine Jaross | Assistant Secretary |
| John Sample (via telephone) | Assistant Secretary |
| Jacqueline Voiles | Assistant Secretary |

Also present:

| | |
|--------------------------------|---------------------------|
| Chuck Adams (via telephone) | District Manager |
| Cleo Adams | District Manager |
| Shane Willis | Operations Manager |
| Alyssa Willson (via telephone) | District Counsel |
| Brent Burford (via telephone) | District Engineer |
| Mark Zordan (via telephone) | Johnson Engineering Inc. |
| Brenda Radford (via telephone) | MRI Inspection, LLC |
| Susan Shields | Resident/VCA Board Member |
| Michelle Boose | VCA Community Manager |
| Keith Haas | VCA Board Member |

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mrs. Adams called the meeting to order at 1:00 p.m.

Supervisors Moore, Jaross and Voiles were present in person. Supervisors Shields and Sample attended via telephone.

SECOND ORDER OF BUSINESS

Public Comments (3 minutes per person)

39 Resident and VCA Board Member Susan Shields introduced Ms. Michelle Boose, the new
40 Community Manager, and Mr. Keith Hass, who will become the next Chair of the Property
41 Infrastructure Committee, reporting to the Board of Directors.

42

43 **THIRD ORDER OF BUSINESS**

**Consideration of Johnson Engineering, Inc.
New Rate Schedule**

44

45

46 Mrs. Adams presented the Johnson Engineering, Inc. (JEI) New Rate Schedule, which
47 went into effect September 6, 2023. There is an approximate 10% increase from the previous
48 Rate Schedule.

49 Asked for their individual professional engineering levels, Mr. Zordan and Mr. Burford
50 each replied that they were at Level 4.

51 Asked about the average rate increase per year, over a five-year period, Mr. Burford
52 stated JEI went without increases for several years. He stated that JEI prepared a report
53 outlining the history of rate increases for another CDD that JEI services; he can provide the
54 information to the District Management for presentation at the next meeting.

55

56 **On MOTION by Mr. Moore and seconded by Ms. Voiles, with all in favor, the**
57 **Johnson Engineering, Inc. New Rate Schedule, effective September 6, 2023,**
58 **was approved.**

59

60

61 **FOURTH ORDER OF BUSINESS**

**Consideration of MRI Inspection, LLC
Proposals for 2024 Cleaning of Storm
Structures**

62

63

64

65 Mrs. Adams presented the MRI Inspection, LLC Proposals for 2024 Cleaning of Storm
66 Structures. MRI and JEI recommend cleaning those with 25% or more blockage, which is
67 standard.

68 Discussion ensued regarding the Inspection Report, the percentage of blockage cleaning
69 options, clogged pipes, the trees, a three-year cleaning rotation recommendation, the proposal
70 costs, a funding source, the Fiscal Year 2025 budget, a \$56 Operation and Maintenance (O&M)
71 assessment increase and the mailed notices to property owners.

72 The consensus was to proceed with cleaning out all the structures with 25% or more
73 blockage.

74 Mr. Shields will draft a brief explanation for the assessment increase to be included in
75 the mailed notices.

76

77 **On MOTION by Mr. Moore and seconded by Ms. Jaross, with all in favor,**
78 **proceeding with cleaning all pipes and structures that have 25% or more of**
79 **fill/debris, per the MRI Inspection, LLC Proposals for 2024 Cleaning of Storm**
80 **Structures, in the 2025 Fiscal Year budget cycle, was approved.**

81

82

83 Ms. Radford left the call.

84

85 **FIFTH ORDER OF BUSINESS**

**Discussion/Consideration of Crosscreek
86 Environmental, Inc. Second Year Renewal
87 Option for Lake and Wetland Maintenance
88 Services**

89

90 Mrs. Adams presented the Crosscreek Environmental, Inc. Second Year Renewal Option
91 for Lake and Wetland Maintenance Services.

92 In response to a question, Mrs. Adams stated the total is \$124,064; there were no
93 increases and that includes \$1,800 of the wall maintenance specific to the Verandah East CDD.

94

95 **On MOTION by Mr. Moore and seconded by Ms. Voiles, with all in favor, the**
96 **Crosscreek Environmental, Inc. Second Year Renewal Option for Lake and**
97 **Wetland Maintenance Services, was approved.**

98

99

100 **SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2024-04,
101 Relating to the Amendment of the Annual
102 Budget for the Fiscal Year Beginning
103 October 1, 2022 and Ending September 30,
104 2023; and Providing for an Effective Date**

105

106 Mrs. Adams presented Resolution 2024-04 and read the title. She reviewed the
107 amended Fiscal Year 2023 budget and stated this is necessary to cover financial shortfalls and
108 avoid a finding in the annual audit.

109 In response to Mr. Shields’ question regarding the amended fund balance, Mr. Adams
110 explained that the starting entry is off by \$3, there is a rounding issue in the formula in the
111 excel spreadsheet and he will have the Accounting Department look into it.

112

On MOTION by Mr. Moore and seconded by Ms. Voiles, with all in favor, Resolution 2024-04, Relating to the Amendment of the Annual Budget for the Fiscal Year Beginning October 1, 2022 and Ending September 30, 2023; and Providing for an Effective Date, was adopted.

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119 SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2024-02, Approving a Proposed Budget for Fiscal Year 2024/2025 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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128 Mrs. Adams presented Resolution 2024-02. She reviewed the proposed Fiscal Year 2025
129 budget, highlighting any line item increases, decreases and adjustments, compared to the Fiscal
130 Year 2024 budget, and explained the reasons for any changes.

131 Discussion ensued regarding the budget, the “Engineering” and “Legal” line items, the
132 special assessment, possible pushback from homeowners and the debt service.

133 A Board Member voiced their opinion that this is about residents’ future liability and
134 insurance.

135

On MOTION by Mr. Moore and seconded by Ms. Jaross, with all in favor, Resolution 2024-02, Approving a Proposed Budget for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Pursuant to Florida Law for August 14, 2024 at 1:00 p.m., at 11390 Palm Beach Blvd., First Floor, Fort Myers, Florida 33905; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, was adopted.

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EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2024-03, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2024/2025 and Providing for an Effective Date

Mrs. Adams presented Resolution 2024-03.

152

On MOTION by Mr. Moore and seconded by Ms. Voiles, with all in favor, Resolution 2024-03, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2024/2025 and Providing for an Effective Date, was adopted.

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NINTH ORDER OF BUSINESS

Discussion: Permit Transfer - Legal Access to LaBelle Ranch Mitigation Area in Hendry County

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163

• **Field Inspection Report**

Mrs. Adams presented a letter from JEI regarding the June 14, 2023 Insufficient Documentation Permit Transfer; Verandah, Permit No. 36-04314, dated March 3, 2014.

Ms. Willson stated Staff reviewed the history and background on this matter. This was included as part of the overall project, as off-site mitigation necessary to carry out the Capital Improvement Plan (CIP) that was included in the bond documents. It appears that the permit was transferred over to the Verandah West CDD, as an operating entity, with additional documentation stating that both CDDs are to share in any ongoing maintenance requirements and that all the initial work was completed. The CDD does appear to have a few ongoing O&M obligations to ensure that the nuisance vegetation is under a certain threshold and that obligation would continue even though the underlying fee simple ownership was transferred, pursuant to the CDD’s Maintenance Agreement and Access Easement for that area.

175 Discussion ensued regarding land ownership, the maintenance phase, the permit
176 requirement, the conservation easement and the South Florida Water Management District
177 (SFWMD).

178 Mr. Sample asked if the fiduciary responsibility of the taxpayers of the CDD was met at
179 the time of the transfer. Ms. Willson replied affirmatively and stated that it is not uncommon
180 for a CDD to have an off-site mitigation requirement.

181

182 **TENTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial
Statements as of March 31, 2024**

183

184

185 The financials were accepted.

186

187 **ELEVENTH ORDER OF BUSINESS**

**Approval of January 10, 2024 Regular
Meeting Minutes**

188

189

190 Mrs. Adams presented the January 10, 2024 Regular Meeting Minutes.

191

192 **On MOTION by Ms. Voiles and seconded by Ms. Jaross, with all in favor, the**
193 **January 10, 2024 Regular Meeting Minutes, as presented, were approved.**

194

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197 **TWELFTH ORDER OF BUSINESS**

Staff Reports

198

199 **A. District Counsel: Kutak Rock LLP**

- **Required Ethics Training**

200

201 The Ethics Training Requirement Memorandum and Form 1 filing information were
202 included for informational purposes.

203 A Board Member stated he received an email requiring him to register to complete the
204 ethics training.

205 **B. District Engineer: Johnson Engineering, Inc.**

206 There was no report.

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

- **District Manager's Report**

208 The May 8, 2024 Manager’s Report was included for informational purposes.

209 • **997 Registered Voters in District as of April 15, 2024**

210 • **NEXT MEETING DATE: August 14, 2024 at 1:00 PM**

211 ○ **QUORUM CHECK**

212 Supervisors Shields, Voiles, Sample and Moore confirmed their in-person attendance at
213 the August 14, 2024 meeting. Supervisor Jaross will be absent.

214

215 **THIRTEENTH ORDER OF BUSINESS**

Supervisors’ Requests

216

217 There were no Supervisor requests.

218

219 **FOURTEENTH ORDER OF BUSINESS**

Adjournment

220

221 **On MOTION by Mr. Moore and seconded by Ms. Voiles, with all in favor, the**
222 **meeting adjourned at 2:00 p.m.**

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

228
229
230
231
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233

Secretary/Assistant Secretary

Chair/Vice Chair

**VERANDAH EAST
COMMUNITY DEVELOPMENT DISTRICT**

**STAFF
REPORTS**

VERANDAH EAST COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE

LOCATION

11390 Palm Beach Blvd., First Floor, Fort Myers, Florida 33905

| DATE | POTENTIAL DISCUSSION/FOCUS | TIME |
|------------------------|---|----------------|
| October 9, 2024 | Regular Meeting | 1:00 PM |
| January 8, 2025 | Regular Meeting | 1:00 PM |
| May 14, 2025 | Regular Meeting | 1:00 PM |
| August 13, 2025 | Public Hearing & Regular Meeting | 1:00 PM |