## **VERANDAH WEST**

COMMUNITY DEVELOPMENT
DISTRICT

August 14, 2024
BOARD OF SUPERVISORS
PUBLIC HEARINGS
AND REGULAR
MEETING AGENDA

# VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT

# AGENDA LETTER

## Verandah West 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

**ATTENDEES:** 

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

Board of Supervisors Verandah West Community Development District

Dear Board Members:

The Board of Supervisors of the Verandah West Community Development District will hold Public Hearings and a Regular Meeting on August 14, 2024 at 2:00 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 2024-06, 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 2024-07, Relating to the Annual Appropriations and Adopting the Budgets 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 2024-08, 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 2:00 PM
      - QUORUM CHECK

SEAT 1	JEFFREY JORDAN	IN PERSON	PHONE	□No
SEAT 2	Susie McIntyre	In Person	PHONE	No
SEAT 3	EDWARD A FAYNOR	In Person	PHONE	No
SEAT 4	PAUL ZAMPICENI	In Person	PHONE	□No
SEAT 5	GERALD BALDWIN	In Person	PHONE	☐ 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 WEST COMMUNITY DEVELOPMENT DISTRICT

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

### VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT LEE COUNTY, FLORIDA

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#### INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors Verandah West 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 West 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 thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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

#### Responsibilities of Management for the Financial Statements

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

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

#### Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

#### Required Supplementary Information

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

#### Other Information Included in the Financial Report

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

#### Other Reporting Required by Government Auditing Standards

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

Bran & Association

June 21, 2024

#### MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Verandah West 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 liabilities of the District exceeded its assets plus deferred outflows of resources at the close of the most recent fiscal year resulting in a net position deficit balance of (\$160,703).
- The change in the District's total net position in comparison with the prior fiscal year was \$542,765, 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 \$851,968, an increase of \$94,741 in comparison with the prior fiscal year. The total fund balance is non-spendable for deposits, 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 special assessment revenues. 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 governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and 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, liabilities exceeded assets plus deferred outflows of resources 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,

Current and other assets \$899,303 \$	779,616
Capital assets, net of depreciation 8,273,818 8	,533,710
Total assets9,173,1219	,313,326
Deferred outflows of resources 327,966	362,488
Total assets and deferred outflows of resources 9,501,087 9	,675,814
Current liabilities 233,793	235,181
Long-term liabilities 9,427,997 10	,144,101
Total liabilities 9,661,790 10	,379,282
Net position	
Net investment in capital assets (826,213) (1	,247,903)
Restricted 571,808	454,913
Unrestricted 93,702	89,522
Total net position \$ (160,703) \$	(703,468)

#### 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 the ongoing program revenues exceeded cost of operations and depreciation expense.

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

### CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

	2023 2022				
Revenues:					
Program revenues					
Charges for services	\$ 1,109,125 \$	1,516,240			
Operating grants and contributions	448,112	2,087			
General revenues					
Unrestricted investment earnings	18	24			
Miscellaneous	 12,709	<u> </u>			
Total revenues	1,569,964	1,518,351			
Expenses:					
General government	153,281	137,676			
Maintenance and operations	332,075	372,799			
Interest	 541,843	575,327			
Total expenses	1,027,199	1,085,802			
Change in net position	 542,765	432,549			
Net position - beginning	(703,468)	(1,136,017)			
Net position - ending	\$ (160,703) \$	(703,468)			

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023, was \$1,027,199. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessments for the current fiscal year. The decrease in current fiscal year expenses is primarily the result of decrease in interest, and maintenance and operations expenses.

#### **GENERAL BUDGETING HIGHLIGHTS**

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures for the fiscal year ended September 30, 2023, exceeded appropriations by \$3,587. The over expenditures were not considered material by management and no budget amendment was deemed necessary.

#### CAPITAL ASSETS AND DEBT ADMINISTRATION

#### Capital Assets

At September 30, 2023, the District had \$14,452,417 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$6,178,599 has been taken, which resulted in a net book value of \$8,273,818. 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 \$9,560,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

#### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major infrastructure projects for the subsequent fiscal year. It is anticipated that the general operations and maintenance of the District will remain fairly constant.

#### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, 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 West Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida, 33431.

#### VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT LEE COUNTY, FLORIDA STATEMENT OF NET POSITION SEPTEMBER 30, 2023

A005T0	Governmental Activities		
ASSETS	<b>400.070</b>		
Cash	\$ 109,973		
Due from other	12,709		
Assessments receivable	8,181		
Due from Developer	64,726		
Prepaids	57		
Restricted assets:			
Investments	703,657		
Capital assets:			
Nondepreciable	5,587,688		
Depreciable, net	2,686,130		
Total assets	9,173,121		
DEFERRED OUTFLOWS OF RESOURCES	227.066		
Deferred charge on refunding  Total deferred outflows of resources	327,966		
Total deferred outliows of resources	327,966		
LIABILITIES			
Accounts payable	33,166		
Due to other government	1,460		
Accrued interest payable	199,167		
Non-current liabilities:	,		
Due within one year	760,000		
Due in more than one year	8,667,997		
Total liabilities	9,661,790		
NET DOOLT ON			
NET POSITION	(000.015)		
Net investment in capital assets	(826,213)		
Restricted for debt service	571,808		
Unrestricted	93,702		
Total net position	\$ (160,703)		

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

								(Expense)
								venue and
							Cha	nges in Net
				Program		Position		
	Charges Operating							
				for	Gr	ants and	Go	vernmental
Functions/Programs	E	xpenses	;	Services	Coi	ntributions	A	Activities
Primary government:								
Governmental activities:								
General government	\$	153,281	\$	153,281	\$	-	\$	-
Maintenance and operations		332,075		44,637		18,999		(268, 439)
Interest on long-term debt		541,843		911,207		429,113		798,477
Total governmental activities		1,027,199		1,109,125		448,112		530,038
	Gen	eral revenu	es:					
	In	vestment ea	arnin	gs				18
Miscellaneous								12,709
	Total general revenues							12,727
	Cha	ange in net	posi	tion				542,765
	Net	position - k	oegir	nning				(703,468)
	Net	position - e	endir	ng			\$	(160,703)

#### VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT LEE COUNTY, FLORIDA BALANCE SHEET GOVERNMENTAL FUNDS SEPTEMBER 30, 2023

		Major	Total					
	Debt					Governmental		
	(	General Service			Funds			
ASSETS								
Cash	\$	109,973	\$	-	\$	109,973		
Investments		-		703,657		703,657		
Due from other		12,709		-		12,709		
Due from Developer		-		64,726		64,726		
Assessments receivable		5,589		2,592		8,181		
Deposits		57		-		57		
Total assets	\$	128,328	\$	770,975	\$	899,303		
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES Liabilities:								
Accounts payable	\$	33,166	\$	-	\$	33,166		
Due to other government		1,460		-		1,460		
Total liabilities		34,626		-		34,626		
DEFERRED INFLOWS OF RESOURCES Unavailable revenue		12,709				12,709		
Total deferred inflows of resources		12,709				12,709		
Total deferred filliows of resources		12,709				12,709		
FUND BALANCES Nonspendable:								
Deposits Restricted for:		57		-		57		
Debt service		-		770,975		770,975		
Capital projects		00 026						
Unassigned Total fund balances	-	80,936		770,975		80,936		
Total Turiu Dalarices		80,993		110,915		851,968		
Total liabilities, deferred inflows of resources,								
and fund balances	\$	128,328	\$	770,975	\$	899,303		

#### VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT LEE COUNTY, FLORIDA

#### **RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS** TO THE STATEMENT OF NET POSITION **SEPTEMBER 30, 2023**

Fund balance - governmental funds

851,968

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

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

Cost of capital assets 14.452.417

(6,178,599)Accumulated depreciation 8,273,818

Assets recorded in the governmental fund financial statements that are not available to pay for current-period expenditures are unavailable revenue in the governmental funds.

12,709

Deferred outflows of resources resulting from current or advance refundings are reported in the government-wide financial statements but not on the fund financial statements.

327,966

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 (199, 167)Bond discounts 132,003

Bonds payable (9,560,000)(9,627,164)

Net position of governmental activities (160,703)

# VERANDAH WEST 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	Total			
			Go	vernmental		
		General		Service		Funds
REVENUES						
Assessments	\$	197,918	\$	911,207	\$	1,109,125
Developer assessments		18,999		397,426		416,425
Interest	-	18		31,687		31,705
Total revenues		216,935		1,340,320		1,557,255
EXPENDITURES						
Current:						
General government		153,281		-		153,281
Maintenance and operations		72,183		-		72,183
Debt service:						
Principal		-		730,000		730,000
Interest		-		507,050	507,050	
Total expenditures		225,464		1,237,050	1,462,514	
Excess (deficiency) of revenues						
over (under) expenditures		(8,529)		103,270		94,741
Fund balances - beginning		89,522		667,705		757,227
Fund balances - ending	\$	80,993	\$	770,975	\$	851,968

### VERANDAH WEST 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	\$ 94,741
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.	(259,892)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund financial statements.	12,709
Bond disounts and deferred amounts on refunding are amortized over the lives of the bonds in the statement of activities, but are recorded as expenditures in the governmental funds.	(48,418)
Repayments of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	730,000
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	13,625
Change in net position of governmental activities	\$ 542,765

#### VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT LEE COUNTY, FLORIDA NOTES TO FINANCIAL STATEMENTS

#### NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Verandah West Community Development District ("District") was created on April 2, 2002 by Ordinance 02-13 of 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 registered voters living within the boundaries of the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2023 all of the Board members are registered voters within the District.

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 East 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 Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

#### 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.

#### <u>Assessments</u>

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

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

#### General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

#### Debt Service Fund

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

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.

#### Assets, Liabilities and Net Position or Equity

#### Restricted Assets

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

#### Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Inter-local Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, unspent Bond proceeds are required to be held in investments as specified in the Bond Indentures.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

#### Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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	20 - 30
Improvements	10 - 20

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.

#### Assets, Liabilities and Net Position or Equity (Continued)

#### Refunding 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/deferred inflow 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. In connection with the refunding, \$34,522 was recognized as a component of interest expense in the current fiscal year.

#### Unearned Revenue

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

#### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are reported as an expense in the year incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

<u>Committed fund balance</u> – 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.

<u>Assigned fund balance</u> – 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.

#### Assets, Liabilities and Net Position or Equity (Continued)

#### Fund Equity/Net Position (Continued)

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.

- 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.

#### NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

#### **Investments**

The District's investments were held as follows at September 30, 2023:

	Amort	ized Cost	Credit Risk	Maturities
				Weighted average of the fund
First American Government Obligations Class Y	\$	703,657	S&P AAAm	portfolio: 24 days
	\$	703,657		

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 Indentures limit the type of investments held using unspent proceeds.

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

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

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

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

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

#### **NOTE 5 – CAPITAL ASSETS**

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

	 Beginning Balance	Additions	Re	eductions	Ending Balance
Governmental activities					
Capital assets, not being depreciated					
Land and land improvements	\$ 5,587,688	\$ -	\$	-	\$ 5,587,688
Total capital assets, not being depreciated	5,587,688	-		-	5,587,688
Capital assets, being depreciated					
Improvements other than buildings	338,418	-		-	338,418
Infrastructure	 8,526,311	-		-	8,526,311
Total capital assets, being depreciated	8,864,729	-		-	8,864,729
Less accumulated depreciation for:					
Improvements other than buildings	338,418	-		-	338,418
Infrastructure	5,580,289	259,892		-	5,840,181
Total accumulated depreciation	5,918,707	259,892		-	6,178,599
Total capital assets, being depreciated, net	 2,946,022	(259,892)		-	2,686,130
Governmental activities capital assets, net	\$ 8,533,710	\$ (259,892)	\$	-	\$ 8,273,818

Depreciation expense was charged to maintenance and operations function.

#### **NOTE 6 - LONG-TERM LIABILITIES**

On March 6, 2013, the District issued \$15,920,000 of Capital Improvement Revenue Refunding Bonds, Series 2013. The Series 2013 Bonds were applied together with other legally available funds to currently refund the Series 2003 Capital Improvement Revenue Bonds. The Series 2013 consists of \$6,130,000 Term Bond due May 1, 2023 with a fixed interest rate of 4%, and \$9,790,000 Term Bond due May 1, 2033 with a fixed interest rate of 5.0%. Interest is paid semiannually on each May 1 and November 1, commencing November 1, 2013. Principal on the Series 2013 Bonds is paid serially and commences on May 1, 2014. The Bonds mature at various dates through May 1, 2033.

Some or all of the Series 2013 Bonds are subject to optional, mandatory and extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid \$10,000 of the Series 2013 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 requirement. The District was in compliance with the requirements at September 30, 2023.

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

	Beginning							D	ue Within	
	Balance		Additions		Reductions		Ending Balance		One Year	
Governmental activities										
Bonds payable:										
Series 2013	\$ 10,290,000	\$	-	\$	730,000	\$	9,560,000	\$	760,000	
Less: bond discount	145,899		-		13,896		132,003		-	
Total	\$ 10,144,101	\$	-	\$	716,104	\$	9,427,997	\$	760,000	

#### NOTE 6 - LONG-TERM LIABILITIES (Continued)

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

Year ending	Governmental Activi				ties		
September 30:	Principal			Interest	Total		
2024	\$	760,000	\$	478,000	\$	1,238,000	
2025		800,000		400,250		1,200,250	
2026		840,000		400,500		1,240,500	
2027		885,000		358,750		1,243,750	
2028		930,000		314,750		1,244,750	
2029-2033		5,345,000		832,250		6,177,250	
Total	\$	9,560,000	\$	2,784,500	\$	12,344,500	

#### **NOTE 7 - DEVELOPER TRANSACTIONS**

For the fiscal year ended September 30, 2023, Developer assessments in the general and debt service funds were \$18,999 and \$397,426, respectively.

#### **NOTE 8 - CONCENTRATION**

A significant portion of the District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

#### **NOTE 9 - MANAGEMENT AGREEMENTS**

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

#### **NOTE 10 - RISK MANAGEMENT**

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

#### VERANDAH WEST 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 Original & Final			Actual Amounts	Fir	eriance with nal Budget - Positive Negative)
REVENUES						
Assessments	\$	195,556	\$	197,918	\$	2,362
Developer assessments		19,154		18,999		(155)
Interest		337		18		(319)
Total revenues		215,047		216,935		1,888
EXPENDITURES Current:						
General government		143,706		153,281		(9,575)
Maintenance and operations		78,171		72,183		5,988
Total expenditures		221,877		225,464		(3,587)
Excess (deficiency) of revenues over (under) expenditures		(6,830)		(8,529)		(1,699)
OTHER FINANCING SOURCES						
Carry forward surplus		6,830		_		(6,830)
Total other financing sources		6,830		-		(6,830)
Net change in fund balance	_\$_			(8,529)	_\$_	(8,529)
Fund balance - beginning				89,522		
Fund balance - ending			\$	80,993		

#### VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT LEE COUNTY, FLORIDA NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures for the fiscal year ended September 30, 2023, exceeded appropriations by \$3,587. The over expenditures were not considered material by management and no budget amendment was deemed necessary.

#### VERANDAH WEST 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>

0				
0				
0				
\$93,258.40				
None				
See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund				
Operations and maintenance: \$231.06				
Debt service: \$ 518.32 - \$ 2,245.81				
\$1,525,550				
see Note 6 for details				



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

To the Board of Supervisors Verandah West 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 West 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, and have issued our opinion thereon dated June 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.

Draw & association

June 21, 2024



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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 West Community Development District Lee County, Florida

We have examined Verandah West 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 West Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Draw & association

June 21, 2024



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

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

#### **Report on the Financial Statements**

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

#### **Auditor's Responsibility**

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

#### **Other Reporting Requirements**

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

Dear & Association June 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 WEST COMMUNITY DEVELOPMENT DISTRICT

#### **RESOLUTION 2024-06**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VERANDAH WEST 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 WEST 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 WEST COMMUNITY DEVELOPMENT DISTRICT
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors

# VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT

#### Verandah West 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 ealier 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.

																Proposed	Proposed
	2004 Revised (Rev)	2006 Revised (Rev)	2021	2022	2023	1 1	Dollar Amount	Percentage		Dollar Amount	Percentage		Dollar Amount	Percentage		Dollar Amount	Percentage
Categories	Rate Schedule	Rate Schedule	Rate Schedule	Rate Schedule	Rate Schedule		Increase	Increase*		Increase	Increase*		Increase	Increase*		Increase	Increase*
	Rates applied from	Rates applied from	Applied from	Applied from			2006 to Rev 2006	2006 to Rev 2006		Rev 2006 to 2021	Rev 2006 to 2021		2021 to 2022	2021 to 2022		2022 to 2023	2022 to 2023
	Jan 2006 to Oct 2006	Nov 2006 to Oct 2021	Nov 2021 to Sep 2022	Oct 2022 to date	Proposed	1 1	Rate Schedule	Rate Schedule		Rate Schedule	Rate Schedule		Rate Schedule	Rate Schedule		Rate Schedule	Rate Schedule
	34.1.2000 to 001.2000	1107 2000 to 001 2021	1107 2021 10 000 2022	0012022 10 4410	Поросоц	J L	nato concado	Tiato concuato		nato concueto	Tiato concauto	_	Tiato comoduto	Tiato conocato		nato concuato	nato concuato
Professional 9	154	190	250	300	330		\$ 36.00	23%	1 1	\$ 60.00	32%	\$	\$ 50.00	20%	\$	30.00	10%
Professional 8	144	170	230	245	270	1 [	\$ 26.00	18%	1	\$ 60.00	35%	\$	\$ 15.00	7%	\$	25.00	10%
Professional 7	134	160	210	225	248	1 [	\$ 26.00	19%	1	\$ 50.00	31%	\$	\$ 15.00	7%	\$	23.00	10%
Professional 6	124	150	190	200	220	1 [	\$ 26.00	21%	1	\$ 40.00	27%	\$	\$ 10.00	5%	\$	20.00	10%
Professional 5	114	135	165	175	193	1 [	\$ 21.00	18%	1	\$ 30.00	22%	\$	\$ 10.00	6%	\$	18.00	10%
Professional 4	104	125	150	160	176		\$ 21.00	20%		\$ 25.00	20%	\$	\$ 10.00	7%	\$	16.00	10%
Professional 3	94	115	140	150	165		\$ 21.00	22%		\$ 25.00	22%	\$	\$ 10.00	7%	\$	15.00	10%
Professional 2	84	105	120	125	138	] [	\$ 21.00	25%		\$ 15.00	14%	\$	\$ 5.00	4%	\$	13.00	10%
Professional 1	74	95	110	115	127	1 1	\$ 21.00	28%	1	\$ 15.00	16%	\$	\$ 5.00	5%	\$	12.00	10%
						] [						L					
Technician 6	0	135	155	165	182	1 L	\$ 135.00	N/A		\$ 20.00	15%	\$	\$ 10.00	6%	\$	17.00	10%
Technician 5	0	115	130	140	154	1 L	\$ 115.00	N/A		\$ 15.00	13%	\$	\$ 10.00	8%	\$	14.00	10%
Technician 4	84	100	110	120	132		\$ 16.00	19%		\$ 10.00	10%	\$	\$ 10.00	9%	\$	12.00	10%
Technician 3	64	75	95	100	110	1 L	\$ 11.00	17%		\$ 20.00	27%	\$	\$ 5.00	5%	\$	10.00	10%
Technician 2	54	65	75	80	88		\$ 11.00	20%		\$ 10.00	15%	\$	\$ 5.00	7%	\$	8.00	10%
Technician 1	44	55	65	70	77		\$ 11.00	25%		\$ 10.00	18%	\$	\$ 5.00	8%	\$	7.00	10%
						1 1						L					
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	1 1	\$ 55.00	N/A	1	\$ 10.00	18%	\$	\$ 5.00	8%			
						1 1			1 1			L					
Field Crew (4 person)	144	170	220	245	270	4 1	\$ 26.00	18%	1 1	\$ 50.00	29%	\$	\$ 25.00	11%	\$	25.00	10%
Field Crew (3 person)	124	160	190	210	231	<b>↓</b> ↓	\$ 36.00	29%	1	\$ 30.00	19%	\$	\$ 20.00	11%	\$	21.00	10%
Field Crew (2 person)	104	135	150	165	182	4	\$ 31.00	30%	-	\$ 15.00	11%	\$	\$ 15.00	10%	\$	17.00	10%
Construction Engineering 9 Increasion (OEL) Company						┨			1			⊢					
Construction Engineering & Inspection (CEI ) Services CEI Services Manager	124	150	175	185	204	1 1	\$ 26.00	21%	1 1	\$ 25.00	17%	-	\$ 10.00	6%	¢	19.00	10%
	0	0	155	165	182	1 1	\$ 20.00	N/A	1 1	\$ 25.00		٥			φ		10%
CEI Senior Project Administrator CEI Project Administrator	0	125	140	150	165	1 1	\$ 125.00	N/A N/A	1	\$ 155.00 \$ 15.00	N/A 12%	3	\$ 10.00 \$ 10.00	6% 7%	\$	17.00 15.00	10%
Contract Support Specialist	0	110	120	125	138	1 1	\$ 125.00	N/A	1	\$ 10.00	9%	4	\$ 5.00	4%	Φ	13.00	10%
Senior Inspector	74	100	110	115	138	1 1	\$ 26.00	35%	1	\$ 10.00	10%	1	\$ 5.00	5%	Φ.	12.00	10%
CEI Inspector III	64	75	100	105	116	1 1	\$ 11.00	17%	1 1	\$ 25.00	33%	4	\$ 5.00	5%	\$	11.00	10%
CEI Inspector II	54	65	90	95	105	1 1	\$ 11.00	20%	1 1	\$ 25.00	38%	4	\$ 5.00	6%	\$	10.00	11%
CEI Inspector I	43	55	80	85	94	1 1	\$ 12.00	28%	1	\$ 25.00	45%	g	\$ 5.00	6%	\$	9.00	11%
Compliance Specialist	0	65	90	95	105	1 1	\$ 65.00	N/A	1	\$ 25.00	38%	4	\$ 5.00	6%	\$	10.00	11%
CEI Inspector's Aide	0	0	65	70	77	1 1	\$ -	N/A	1	\$ 65.00	N/A	g	\$ 5.00	8%	\$	7.00	10%
OLI III SPECIOI S AIUC		0	- 55	70	- //	1	-	19/5	1	Ψ 05.00	ING	۳	φ 5.00	070	Φ	7.00	1070
Expert Witness	210	250	300	400	440		\$ 40.00	19%	1	\$ 50.00	20%	\$	\$ 100.00	33%	\$	40.00	10%
Reimbursable Expenses and Sub-Consultants	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%	1	no change	no change		no change	no change	F	no change	no change		no change	no change
Heimburgable Expenses and Sub-Consultants	CUSt + 1070	CUSt + 1070	GUSt + 1070	CUSt + 1070	CUSt + 1070	4 L	IIU CIIAIIEC	iio ciialige		IIU CIIAIIEE	no change	ᆫ	IIU ciialige	no change		no change	110 Change

<sup>\*</sup>Approximate percentage increase

Project: 20023311-010

# VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT

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PO Box 631244 Cincinnati, OH 45263-1244

#### **AFFIDAVIT OF PUBLICATION**

Daphne Gillyard Accounts Payable Verandah West 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 Classified Legal CLEGL, 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

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#### VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC MEARING TO CONSIDER THE ADDPTION OF THE FY 2025 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF DPENATIONS 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' MEFTING.

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

DATE: August 14, 2024 HOUR: 2:00 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 field 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 /ERU Factor	Proposed 08M Assessment*
ingle Family	879	1.00	\$431.37
Commercial .	2,63	1.00	\$431.37
Golf Course	87,40	1.00	\$431:37

<sup>\*</sup>includes collection costs and early payment discounts

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

The proposed Q&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 iten amount shall serve as the "maximum rate" authorized by law for Q&M Assessments, such that no public hearing on Q&M Assessments shall be held or notice provided in future years unless the Q&M Assessments are proposed to be increased or another criterion within Section 197.3632(4), Florida Statutes, is mat. Note, the Q&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 0&M Assessments imposed on certain developed property and will directly collect the 0&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 0&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 0&M Assessments, may result in a foreclosure action which also may result in a loss of title. The District's decision to collect 0&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 https://www.verandahcds.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 WEST COMMUNITY DEVELOPMENT DISTRICT

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### RESOLUTION 2024-07 [FY 2025 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE VERANDAH WEST 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 West 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 1<sup>st</sup> 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 WEST 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 West 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 14<sup>TH</sup> DAY OF AUGUST, 2024.

ATTEST:		VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT
Secretary/A	ssistant 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 TABLE OF CONTENTS

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

•	Adopted	Actual	Projected	Total	Proposed
	Budget	through	through	Actual &	Budget
	FY 2024	3/31/2024	9/30/2024	Projected	FY 2025
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	413,844	398,277	15,567	413,844	640,912
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	, <u>-</u>	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	256,802	133,083	126,928	260,011	258,360
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	, -	-	-	, = 3·5	127,000
Contingencies	5,000	-	5,000	5,000	5,000
Total water management	136,100	32,161	103,939	136,100	354,400

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

		Fiscal	Year 2024		
	Adopted	Actual	Projected	Total	Proposed
	Budget	through	through	Actual &	Budget
	FY 2024	3/31/2024	9/30/2024	Projected	FY 2025
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)	\$ 118,337	\$ 352,898	\$ 135,657	\$ 135,657	\$ 158,867

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

EXPENDITURES		
Supervisors  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.	\$	7,200
Management and accounting	1	24,960
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
<b>Wrathell, Hunt &amp; Associates, LLC</b> 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.		10,000
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.		04.000
Assessment roll preparation  The Districts have contracts with AJC Associates, Inc., to prepare the annual assessment rolls.		24,000
Telephone		775
Telephone and fax machine services.		7.70
Postage		500
Mailing of agenda packages, overnight deliveries, correspondence, etc.		
Insurance 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		16,558
of \$1,000,000.		

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

Printing & binding Letterhead, envelopes, etc. Legal advertising Required advertisements for monthly meetings, special meetings, public hearings, bidding, etc. Office expenses & supplies Administrative and accounting supplies. Website Mebsite compliance Contingencies Bank charges and miscellaneous expenses incurred throughout the year. Annual district filing fee Annual fee paid to the Department of Economic Opportunity. Contractual services Contractual services Aquascaping/pipe cleanout Aguascaping/pipe cleanout Perimeter fence/wall ongoing RM not shared Covers the costs of once a year clearing of vegetation on the Verandah East periemer wall that runs adjacent to the conservation areas. Utilities Covers the costs of Electricity for CDD aerators. Lake bank restoration not shared Covers the costs of Festoration of lake banks in West lakes H-12 and H8A, the costs of which will be borne by the West CDD only. Contingencies Miscellaneous water management expenses incurred throughout the year. 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 The tax collector's fee is \$1.50 of assessments collected. Total expenditures  4,140 4,141 4,141 4,141 4,141 4,141 4,141 4,141 4,141 4,141 4,140 4,141 4,140 4,141 4,140 4,14	EXPENDITURES (continued)	
Legal advertising Required advertisements for monthly meetings, special meetings, public hearings, bidding, etc.  Office expenses & supplies Administrative and accounting supplies.  Website ADA website compliance Contingencies Bank charges and miscellaneous expenses incurred throughout the year.  Annual district filing fee Annual fee paid to the Department of Economic Opportunity. Contractual services Contractual services Aquascaping/pipe cleanout Expenses incurred relating to supplemental lake littoral plantings and lake interconnect pipe cleanout. Perimeter fence/wall ongoing RM not shared Covers the costs of once a year clearing of vegetation on the Verandah East periemer wall that runs adjacent to the conservation areas. Utilities Covers the costs of Electricity for CDD aerators. Lake bank restoration not shared 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 Miscellaneous water management expenses incurred throughout the year.  Property appraiser 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 The tax collector's fee is \$1.50 of assessments collected.	Printing & binding	1,614
Required advertisements for monthly meetings, special meetings, public hearings, bidding, etc.  Office expenses & supplies  Administrative and accounting supplies.  Website 1,410  ADA website compliance 400  Contingencies 1,500  Bank charges and miscellaneous expenses incurred throughout the year.  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 Expenses incurred relating to supplemental lake littoral plantings and lake interconnect pipe cleanout. Perimeter fence/wall ongoing RM not shared Covers the costs of once a year clearing of vegetation on the Verandah East periemer wall that runs adjacent to the conservation areas.  Utilities 1,300  Covers the costs of Electricity for CDD aerators. Lake bank restoration not shared 200 evers 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.	Letterhead, envelopes, copies, etc.	
Office expenses & supplies 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 596,300 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 periemer 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 5,000 Miscellaneous water management expenses incurred throughout the year. Tax collector 3,202 The tax collector's fee is \$1.50 of assessments collected.	Legal advertising	1,500
Administrative and accounting supplies.  Website OADA website compliance 4000 Contingencies 1,5000 Bank charges and miscellaneous expenses incurred throughout the year.  Annual district filing fee 3500 Annual fee paid to the Department of Economic Opportunity. Contractual services 123,0000 Contractual services 123,0000 Contractual services 96,3000 Expenses incurred relating to supplemental lake littoral plantings and lake interconnect pipe cleanout. Perimeter fence/wall ongoing RM not shared 1,8000 Covers the costs of once a year clearing of vegetation on the Verandah East periemer wall that runs adjacent to the conservation areas. Utilities 1,3000 Covers the costs of Electricity for CDD aerators. Lake bank restoration not shared 1,3000 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 5,0000 Miscellaneous water management expenses incurred throughout the year. Property appraiser 5,0000 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 3,2020 The tax collector's fee is \$1.50 of assessments collected.	Required advertisements for monthly meetings, special meetings, public hearings, bidding, etc.	
Website1,410ADA website compliance400Contingencies1,500Bank charges and miscellaneous expenses incurred throughout the year.350Annual district filing fee350Annual fee paid to the Department of Economic Opportunity.123,000Contractual services123,000Contracts entered into by the Districts for water management related professional services.96,300Aquascaping/pipe cleanout96,300Expenses incurred relating to supplemental lake littoral plantings and lake interconnect pipe cleanout.1,800Perimeter fence/wall ongoing RM not shared1,800Covers the costs of once a year clearing of vegetation on the Verandah East periemer wall that runs adjacent to the conservation areas.1,300Utilities1,300Covers the costs of Electricity for CDD aerators.127,000Lake bank restoration not shared127,000Covers 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.5,000Contingencies5,000Miscellaneous water management expenses incurred throughout the year.1,740Property appraiser1,740The property appraiser's fee is \$1.00 per parcel.1,740Annual Fee paid to Wachovia Bank for the service provided as Trustee, Paying Agent and Registrar.3,202The tax collector's fee is \$1.50 of assessments collected.1,200	Office expenses & supplies	250
ADA website compliance Contingencies Bank charges and miscellaneous expenses incurred throughout the year.  Annual district filing fee Annual fee paid to the Department of Economic Opportunity. Contractual services Contracts entered into by the Districts for water management related professional services.  Aquascaping/pipe cleanout Expenses incurred relating to supplemental lake littoral plantings and lake interconnect pipe cleanout. Perimeter fence/wall ongoing RM not shared Covers the costs of once a year clearing of vegetation on the Verandah East periemer wall that runs adjacent to the conservation areas.  Utilities Covers the costs of Electricity for CDD aerators. Lake bank restoration not shared 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 Miscellaneous water management expenses incurred throughout the year.  Property appraiser 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 The tax collector's fee is \$1.50 of assessments collected.	Administrative and accounting supplies.	
Contingencies 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 periemer wall that runs adjacent to the conservation areas.  Utilities 1,300 Covers the costs of Electricity for CDD aerators. Lake bank restoration not shared 1,27,000 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.	Website	1,410
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 periemer wall that runs adjacent to the conservation areas.  Utilities 1,300 Covers the cost 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.	ADA website compliance	400
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 periemer 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.	Contingencies	1,500
Annual fee paid to the Department of Economic Opportunity.  Contractual services Contracts entered into by the Districts for water management related professional services.  Aquascaping/pipe cleanout Expenses incurred relating to supplemental lake littoral plantings and lake interconnect pipe cleanout. Perimeter fence/wall ongoing RM not shared Covers the costs of once a year clearing of vegetation on the Verandah East periemer wall that runs adjacent to the conservation areas.  Utilities Covers the costs of Electricity for CDD aerators.  Lake bank restoration not shared 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 Miscellaneous water management expenses incurred throughout the year.  Property appraiser 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 The tax collector's fee is \$1.50 of assessments collected.	Bank charges and miscellaneous expenses incurred throughout the year.	
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Contracts entered into by the Districts for water management related professional services.  Aquascaping/pipe cleanout Expenses incurred relating to supplemental lake littoral plantings and lake interconnect pipe cleanout. Perimeter fence/wall ongoing RM not shared Covers the costs of once a year clearing of vegetation on the Verandah East periemer wall that runs adjacent to the conservation areas.  Utilities Covers the costs of Electricity for CDD aerators.  Lake bank restoration not shared 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 Miscellaneous water management expenses incurred throughout the year.  Property appraiser 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 The tax collector's fee is \$1.50 of assessments collected.	Annual fee paid to the Department of Economic Opportunity.	
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Expenses incurred relating to supplemental lake littoral plantings and lake interconnect pipe cleanout.  Perimeter fence/wall ongoing RM not shared  Covers the costs of once a year clearing of vegetation on the Verandah East periemer wall that runs adjacent to the conservation areas.  Utilities  Covers the costs of Electricity for CDD aerators.  Lake bank restoration not shared  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  Miscellaneous water management expenses incurred throughout the year.  Property appraiser  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  The tax collector's fee is \$1.50 of assessments collected.	Contracts entered into by the Districts for water management related professional services.	
Perimeter fence/wall ongoing RM not shared Covers the costs of once a year clearing of vegetation on the Verandah East periemer wall that runs adjacent to the conservation areas.  Utilities Covers the costs of Electricity for CDD aerators.  Lake bank restoration not shared 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 Miscellaneous water management expenses incurred throughout the year.  Property appraiser 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 The tax collector's fee is \$1.50 of assessments collected.	Aquascaping/pipe cleanout	96,300
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.		1,800
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.	Covers the costs of once a year clearing of vegetation on the Verandah East periemer wall that runs	
Covers the costs of Electricity for CDD aerators.  Lake bank restoration not shared  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  Miscellaneous water management expenses incurred throughout the year.  Property appraiser  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  Tax collector's fee is \$1.50 of assessments collected.	adjacent to the conservation areas.	
Lake bank restoration not shared  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  Miscellaneous water management expenses incurred throughout the year.  Property appraiser  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  The tax collector's fee is \$1.50 of assessments collected.	Utilities	1,300
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.		
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Contingencies Miscellaneous water management expenses incurred throughout the year.  Property appraiser 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 The tax collector's fee is \$1.50 of assessments collected.	•	
Property appraiser  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  The tax collector's fee is \$1.50 of assessments collected.		5,000
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  The tax collector's fee is \$1.50 of assessments collected.	Miscellaneous water management expenses incurred throughout the year.	
Annual Fee paid to Wachovia Bank for the service provided as Trustee, Paying Agent and Registrar.  Tax collector  The tax collector's fee is \$1.50 of assessments collected.	Property appraiser	1,740
Tax collector 3,202 The tax collector's fee is \$1.50 of assessments collected.	The property appraiser's fee is \$1.00 per parcel.	
The tax collector's fee is \$1.50 of assessments collected.	Annual Fee paid to Wachovia Bank for the service provided as Trustee, Paying Agent and Registrar.	
·	Tax collector	3,202
Total expenditures \$617,702	The tax collector's fee is \$1.50 of assessments collected.	
	Total expenditures	\$617,702

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

	Adopted	Actual	Projected	Total	Proposed
	Budget	through	through	Actual &	Budget
	FY 2024	3/31/2024	9/30/2024	Projected	FY 2025
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
100					
Water management	50.045	44074	40.407	54.400	50.045
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	<u>-</u>	1,800	1,800	1,800
Utilities	570	198	374	572	570
Lake bank restoration not shared	-	-	-	-	<u>-</u>
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 Adopted Actual Projected Total Proposed Budget through through Actual & Budget FY 2024 FY 2025 3/31/2024 9/30/2024 Projected Other fees and charges Property appraiser 804 800 800 804 Tax collector 1,476 1,479 1,384 92 1,479 Total other fees and charges 2,283 1,384 892 2,276 2,283 Total expenditures 175,613 74,334 103,394 177,728 216,339 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) 163,277 62,304 62,304 51,690 \$ 85,514

#### **Assessment Summary**

			F	Y 2024	Pro	oposed	Total
Description		Units	Ass	essment	Ass	essment	Revenue
On-roll		757.00	\$	273.22	\$	329.27	\$ 249,257.39
	Total units:	757.00			Total	revenue:	\$249,257.39

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

	Adopted	Actual	Projected	Total	Proposed
	Budget	through	through	Actual &	Budget
	FY 2024	3/31/2024	9/30/2024	Projected	FY 2025
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 Adopted Actual Projected Total Budget Budget through through Actual & FY 2024 3/31/2024 9/30/2024 Projected FY 2025 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 2,659 1,617 1,049 2,666 2,659 Total expenditures 222,231 129,414 223,325 93,911 401,363 Net Increase/(decrease) of fund balance (7,644)(7,210)108,628 (116,272)Fund balance - beginning (unaudited) 73,857 80,993 189,621 80,993 73,349 73,349 Fund balance - ending (projected) 73,349 73,349 66,647 189,621

#### **Assessment Summary**

			F	Y 2023	Pr	oposed	Total
Description		Units	Ass	sessment	Ass	essment	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:	969.03			Tota	I revenue:	\$416,238.87

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

	Adopted	Actual	Projected	Total	Proposed
	Budget	through	through	Actual &	Budget
	FY 2024	3/31/2024	9/30/2024	Projected	FY 2025
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	1,445,557	1,440,416	31,140	1,471,556	1,445,557
EXPENDITURES					
Debt service					
Principal	845,000		845,000	845,000	875,000
Interest	624,456	212 220	•	624,456	•
	024,430	312,228	312,228	•	592,769
Prepayment	4 400 450	5,000	4 457 000	5,000	4 407 700
Total debt service	1,469,456	317,228	1,157,228	1,474,456	1,467,769
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)	\$ 833,201	\$2,013,666	\$ 887,578	\$ 887,578	865,366
Use of fund balance					
Debt service reserve account balance (Requ	uired)				(375,000)
Interest expense - November 1, 2025	iii cu)				(279,978)
Projected fund balance surplus/(deficit) as o	f Contombor 20	2025			<del></del>
Projected fully balance surplus/(deficit) as 0	i September 30,	2025			\$ 210,388

#### 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							
	Adopted		Actual	F	rojected		Total	Proposed
	Budget	1	through		through		Actual &	Budget
	FY 2024		/31/2024		/30/2024	F	Projected	FY 2025
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								
• • • • • • • • • • • • • • • • • • • •	5,930		661,846		(640,509)		21,337	3,930
over/(under) expenditures	5,930		001,040		(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 (requi	red)							(448,350)
Interest expense - November 1, 2025								(200,125)
Projected fund balance surplus/(deficit) as of	f September 30	), 20	25					\$ 147,767

#### 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
Amblewind 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

\*\*\*PRELIMINARY\*\*\*

2013 Series

Lee County 8 years remaining

	Bond	Debt Service	0 & M	Total	Outstanding Principal after 2024-2025
Neighborhoods	Designation	Assessment	Assessment	Assessment	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	5,876.0
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	11,494.4
	Production 70-2	1,122.91	231.06	1,353.97	7,633.9
	Single Family 65	1,042.70	231.06	1,273.76	7,088.68
	Single Family 50	777.43	231.06	1,008.49	5,285.2
	SF 60/Villa 55	950.17	231.06	1,181.23	6,459.6
	Villa 50	777.43	231.06	1,008.49	5,285.2
	Coach Home - L	580.46	231.06	811.52	3,946.1
	Town Homes	518.32	231.06	749.38	3,523.7

# VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT

PO Box 631244 Cincinnati, OH 45263-1244

#### **AFFIDAVIT OF PUBLICATION**

Daphne Gillyard Accounts Payable Verandah West 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 Classified Legal CLEGL, 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:** 

\$2703.30

Tax Amount:

\$0.00

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Order No:

10398389

# of Copies:

Customer No:

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THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

DENISE ROBERTS
Notary Public
State of Wisconsin

#### VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC MEARING TO CONSIDER THE ADDPTION OF THE FY 2025 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF DPENATIONS 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' MEFTING.

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

DATE: August 14, 2024 HOUR: 2:00 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 field 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 /ERU Factor	Proposed O&M Assessment*	
ingle Family	879	1.00	\$431.37	
Commercial .	2,63	1.00	\$431.37	
Golf Course	87,40	1.00	\$431:37	

<sup>\*</sup>includes collection costs and early payment discounts

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

The proposed Q&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 iten amount shall serve as the "maximum rate" authorized by law for Q&M Assessments, such that no public hearing on Q&M Assessments shall be held or notice provided in future years unless the Q&M Assessments are proposed to be increased or another criterion within Section 197.3632(4), Florida Statutes, is mat. Note, the Q&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 0&M Assessments imposed on certain developed property and will directly collect the 0&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 0&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 0&M Assessments, may result in a foreclosure action which also may result in a loss of title. The District's decision to collect 0&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 https://www.verandahcds.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 WEST COMMUNITY DEVELOPMENT DISTRICT

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 West 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

Commission No.: HH 390392

My Commission Expires: 8 20 202

SWORN AND SUBSCRIBED before me by me	eans of 🗖 physical presence or 🗆 online notarization this 24
day of July 2024, by Curtis Marcoux, for Wra	athell, Hunt and Associates, LLC, who 🖂 is personally known
to me or □ has provided	as identification, and who $\square$ did or $\square$ did not take an
oath.	
	NOTARY PUBLIC Dullyard
MARYAG DAPHNE GILLYARD	Print Name: Daphne Collyad
Notary Public	Notary Public State of Florida

State of Florida
Comm# HH390392
Expires 8/20/2027

**EXHIBIT A:** 

### **Verandah West 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

NAPLES SURGERY CENTER INC PO BOX 100181 CAPE CORAL, FL 33910

By US Mail, First Class Delivery

Strap #: 36-43-25-L2-1000A.0000 Unit Type: 2.63 ERUs Commercial

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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Fort Myers, Florida 33905

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#### **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:

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Single Family	879	1.00	\$431.37
Commercial	2.63	1.00	\$431.37
Golf Course	87.40	1.00	\$431.37

<sup>\*</sup>includes collection costs and early payment discounts

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**

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Sincerely,

Chesley E. Adams, Jr. District Manager



### **Verandah West 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

VERANDAH DEVELOPMENT LLC **105 NE 1ST ST DELRAY BEACH, FL 33444** 

By US Mail, First Class Delivery

Strap #: 36-43-25-04-00GC1.0000 Unit Type: 87.40 ERUs Golf Course

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 West Community Development District ("District") will hold the following public hearings and regular meeting:

> DATE: August 14, 2024

TIME: 2:00 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/ERU Factor	Proposed O&M Assessment*
Single Family	879	1.00	\$431.37
Commercial	2.63	1.00	\$431.37
Golf Course	87.40	1.00	\$431.37

<sup>\*</sup>includes collection costs and early payment discounts

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.

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Sincerely,

Chesley E. Adams, Jr. District Manager



## Verandah West 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: 16 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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#### Exhibit B

31-43-26-L1-09000.1360 36-43-25-L2-08000.0010 36-43-25-L2-08000.0020 36-43-25-L2-08000.0030 36-43-25-L2-08000.0040 36-43-25-L2-08000.0050 36-43-25-L2-08000.0060 36-43-25-L2-08000.0070 36-43-25-L2-08000.0080 36-43-25-L2-08000.0090 36-43-25-L2-08000.0100 36-43-25-L2-08000.0110 36-43-25-L2-09000.1170 36-43-25-L2-09000.1280 36-43-25-L2-09000.1380 36-43-25-L2-09000.1400

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> July 19, 2024 THIS IS NOT A BILL - DO NOT PAY

By US Mail, First Class Delivery

XX XX XXX

Strap #: XX

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Folioid STRAP
Folioid STRAP Owner
10477925 31-43-26-04-0000A.0430 1445148 ONTARIO LIMITED69 REGAL ROAD UNIT 1GUELPH, ON N1K 1B6CANADA
10518905 36-43-25-07-00017.1706 31 LECLAIR ST LLC108 AEGEAN VISTA WAYST AUGUSTINE, FL 32080
10590620 36-43-25-L2-09000.1210 AGT PROPERTIES LLC15255 KINSWANN ROMIDDLEFIELD, OH 44062
10508364 31-43-26-12-0000B.0300 ABBOTT THOMAS E T FROR THOMAS E ABOTT TRUST3861 RIVER POINT DRFORT MYERS, FL 33905
                                                                                                                                  ALAMPRESE ROBERT TRFOR ROBERT AND ROSEMARY ALAMPRESE FAMILY TRUST2674 DEER TRACK CTMOHEGAN LAKE, NY 10547
 10524056 32-43-26-18-00000.0370
10485169 31-43-26-07-0000P.0101
10477975 31-43-26-04-0000B.0290
 10478080 36-43-25-04-0000A.0120
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10508477 31-43-26-12-0000B.0570
10562950 32-43-26-23-000EE.0202
                                                                                                                                    ARNOLD DARLENE M TRFOR VALENTINE J & DARLENE M ARNOLD TRUST3770 MOSSY OAK DRFORT MYERS, FL 33905 ASH WILLIAM F & LISA S911 N EVERGREEN CIRHARTLAND, WI 53029 ATKINS ROSANNE M L/E13020 PEBBLEBROOK POINT CIR# 101FORT MYERS, FL 33905
 10508385 31-43-26-12-0000A.0330
 10478019 31-43-26-04-0000D.0520
10553139 32-43-26-23-00000.0101
                                                                                                                                 ASH WILLIAM F & LISA 9311 N EVERNGEN CINHARTIANN, WI 53029
ATKINS ROSANNE M L/E13020 PEBBLEBROOK POINT CIR# 101FORT MYERS, FL 33905
BAILEY DAVID & PITTS HEATHER1712 BLACKWELL RDSARNIA, ON NTX 1A8CANADA
BAILEY DAVID & PITTS HEATHER1712 BLACKWELL RDSARNIA, ON NTX 1A8CANADA
BAILEY RONALD R & CARLA M3260 SHADY BEND WAYFORT MYERS, FL 33905
BAILD WILLIAM A & LINDA 53791 PEBBLEBROOK RIDGE CT #201FORT MYERS, FL 33905
BAKER STEVEN W & TAMARA L1025 NEW HARMONY DRINDIANAPOLIS, IN 46231
BALDWIN GERALD L & RANSOM ANN F3806 LAKEVIEW ISLE CTFORT MYERS, FL 33905
BARDUMIN RICHARD P1871 TREVILLIAN WAYLOUISVILLE, KY 40205
BARNUM SANCHEN A TRFOR THOMAS F BARNUM TRUST3441 CYPRESS MARSH DRFORT MYERS, FL 33905
BARR COLLIN4912 ROLLING GREEN PKWYEDINA, MN 55436
BARR GERALD813 E SILVER POND PLSIOUX FALLS, SD 57108
BARR LYNNE80 WIMBLEDON ROGUELPH, ON NIH 7V3CANADA
BARRETO SEYDYSS 03701 PEBBLEBROOK RIDGE CT #101FORT MYERS, FL 33905
BARRN STEPHEN C TRFOR STEPHEN C BARRON TRUST3071 MEANDERING WAY #101FORT MYERS, FL 33905
BARRH JAY & & LOIS E TRFOR JAY E + LOIS E BARTH TRUST6484 E 1600 NORTH ROFLANGAN, IL 61740
BARTHOLOMEW NICHOLAS LEE TRFOR BARTHOLOMEW FAMILY TRUST3871 RIVER POINT DRFORT MYERS, FL 33905
BARTH JAY & & LOIS E TAFOR JAY E + LOIS E BARTH TRUST6484 E 1600 NORTH ROFLANGAN, IL 61740
BARTHOLOMEW NICHOLAS LEE TRFOR BARTHOLOMEW FAMILY TRUST3871 RIVER POINT DRFORT MYERS, FL 33905
BART GOFFREY P & JACKY3511 CYPRESS MARSH DRFORT MYERS, FL 33905
BART GOFFREY P & JACKY3511 CYPRESS MARSH DRFORT MYERS, FL 33905
BECTEL CHRISTINE ANNE3000 MEANDERING WAY #202FORT MYERS, FL 33905
BECCHEL CHRISTINE ANNE3000 MEANDERING WAY #202FORT MYERS, FL 33905
BECKTEL CHRISTINE ANNE3000 MEANDERING WAY #202FORT MYERS, FL 33905
BECKTEL CHRISTINE ANNE3000 MEANDERING WAY #202FORT MYERS, FL 33905
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BECKTEL CHRISTINE ANNE3000 MEANDERING WAY #202FORT MYERS, FL 33905
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10494242 31-43-26-07-0000T.0201
10486002 31-43-26-08-0000C.0220
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10552320 32-43-26-23-0000M.0202
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 10562903 32-43-26-23-0000A.0101
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10508374 31-43-26-12-0000A.0220
10508365 31-43-26-12-0000B.0310
 10493476 31-43-26-10-00000.0030
10486012 31-43-26-08-0000C.0290
10477963 31-43-26-04-0000B.0170
10485172 31-43-26-07-0000P.0202
                                                                                                                                   BECHTEL CHRISTINE3000 MEANDERING WAY APT 202FORT MYERS, FL 33905
BECKER GEORGE + BECKER ROBERT G3041 MEANDERING WAY # 102FORT MYERS, FL 33905
BECKER TERESA G L/E3040 MEANDERING WAY #202FORT MYERS, FL 33905
BEGERON DAVID W & BERGERON ANNE M1900 SHORE RD # 3LONDON , ON N6K 0B4CANADA
BELIN RAYMOND L & MARY K3541 LAKEVIEW ISLE CTFORT MYERS, FL 33905
BELLI ALBERT & CHERYL200 LAKE CHRISTINE DRBELLEVILLE, IL 62221
BENAGES JOHN A & KATHLEEN A409 SHAGBARK INROSELLE, IL 60172
BENYON NEAL ROBERT & BENTON JOYCEANN TRFOR NEAL ROBERT + JOYCEANN BENTON TRUST11516 VERANDAH PALM CTFORT MYERS, FL 33905
10494237 31-43-26-07-0000K.0102
10494243 31-43-26-07-0000T.0202
10524038 32-43-26-18-00000.0190
 10524051 32-43-26-18-00000.0320
 10508406 31-43-26-12-0000B.0130
10555019 32-43-26-23-0000J.0102
                                                                                                                                BENDAGES JOHN A & KATHLEEN A409 SHAGBARK INROSELLE, IL 60172
BENTON NEAL ROBERT & BENTON JOYCEANN TEFOR NEAL ROBERT + JOYCEANN BENTON TRUST11516 VERANDAH PALM CTFORT
BERDAN DONALD J & NANCY L L/8250 SHADY BEND WAYFORT MYERS, FL 33905
BERGAN ROBERT N & LYNN P1140 THACKERY LNNAPERVILLE, IL 60564
BERNAIR ONDALD J & NANCY L L/8250 SHADY BEND WAYFORT MYERS, FL 33905
BERGAN ROBERT N & LYNN P1140 THACKERY LNNAPERVILLE, IL 60564
BERNIER MARLAINE3120 MEANDERING WAY #202FORT MYERS, FL 33905
BERT JOHN TRFOR JOHN BERT TRUST3650 LAKEVIEW ISLE CTFORT MYERS, FL 33905
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BERT JOHN TRROR JOHN BERT TRUST3650 LAKEVIEW ISLE CTFORT MYERS, FL 33905
BERT JOHN TRROR JOHN BERT TRUST3650 LAKEVIEW ISLE CTFORT MYERS, FL 33905
BICKHESE PETER H3731 PEBBLEBROOK RIDGE CT #1012FORT MYERS, FL 33905
BICKHESE PETER H3731 PEBBLEBROOK RIDGE CT #1012FORT MYERS, FL 33905
BIGELOW CHARLENE M + BIGELOW RUSSELL ALAN & BIGELOW MARITZA263 BECKLEY LNDUBLIN, OH 43017
BILLINGS JACK B & CONNIE L3261 SANCTUARY POINTEFORT MYERS, FL 33905
BIREM HICHAEL E & KATHRYN E12260 HAMMOCK CREEK WAYFORT MYERS, FL 33905
BLAEDOW KAREN R THFOR KAREN R BLAEDOW TRUST11790 BRAMBLE COVE DRFORT MYERS, FL 33905
BLAEDOW KAREN R THFOR KAREN R BLAEDOW TRUST11790 BRAMBLE COVE DRFORT MYERS, FL 33905
BLUMBEICH ROBERT L3070 MEANDERING WAY * 202FORT MYERS, FL 33905
BLUMBEICH ROBERT L3070 MEANDERING WAY * 202FORT MYERS, FL 33905
BOGRART MATTHEW J & KAREN A1716 BLACKWELL RDSARNIA, ON NTX 1ABCANDA
BOGLE MICHAEL & JACQUELINE TRFOR BOLD FRAMILY TRUST3041 PAUGE 
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BRITTEN MARK D & VICTORIA R129 HI VU DRSTANDISH, ME 04084
BROCHU RONALD L & SHARON B TRFOR RONALD L + SHARON B BROCHU TRUST3870 LAKEVIEW ISLE CTFORT MYERS, FL 33905
BROWN ARTHUR R + GALUCIA KATHIE12560 OAK BEND DRFORT MYERS, FL 33905
BROWN ARTHUR R + GALUCIA KATHIE12560 OAK BEND DRFORT MYERS, FL 33905
BROWN SCOTT ZARA & ANANDA R3210 COTTONNOOD BND #804FORT MYERS, FL 33905
BROWN SCOTT ZARA & ANANDA R3210 CYPRESS MARSH DRFORT MYERS, FL 33905
BRUCKER SCOTT A & SUSAN L3153 LINDEN LNRACINE, WI 53406
BRUSS THOMAS DEL & SIMMONS TAMMRA DAWN9941 CAMBRIDGE CTBROOKLYN PARK, MN 55443
BUCHANAN ELLEEN STEETS12561 OAK BEND DRFORT MYERS, FL 33905
BUCHNER DEBORAH L/81317 COTTONNOOD BND #1104FORT MYERS, FL 33905
BUCHNER DEBORAH L/81317 COTTONNOOD BND #1104FORT MYERS, FL 33905
BUENELER JAMES MATTHEW1801 BURRWOOD CIR EAST LANSING, MI 48823
BURKE DALE G TRFOR DALE G + JOAN A BURKE TRUST12270 HAMMOCK CREEK WAYFORT MYERS, FL 33905
BURKE RICHARD T & KORMA J12633 S 69TH CT #8FALOS HEIGHTS, IL 60463
BURKE ROBERT & ROSEMARY3460 CYPRESS MARSH DRFORT MYERS, FL 33905
BURKER ROBERT & ROSEMARY3460 CYPRESS MARSH DRFORT MYERS, FL 33905
BURKER ROBERT & ROSEMARY3460 CYPRESS MARSH DRFORT MYERS, FL 33905
BURKER ROBERT & ROSEMARY3460 CYPRESS MARSH DRFORT MYERS, FL 33905
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BUSH THOMAS B TRFOR BUSH TRUST917 BASSWOOD AVE VERONA, WI 53593
BUSSE WALTER B & SUSAN R642 S WAIOLA AVELA GRANGE, IL 60525
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BUTTERWORTH GARY & KATHLEEN3131 COTTONWOOD BND #1502FORT MYERS, FL 33905
BYRNE GERALD J & MARY ANNA6 COPPERFIELD DRHAMILTON, NJ 08610
CALIGUIRE PASQUEL J15339 YELLOW WOOD DRALVA, FL 33920
                                                                                                                                   CALIGURE PASQUEL 115339 YELLOW WOOD DRALVA, FL 33920
CALITER RALPH K11520 VERANDAH PALM CTFORT MYERS, FL 33905
CALVERT BOBBY L & LINDA G12040 BRAMBLE COVE DRFORT MYERS, FL 33905
CAMPBELL LOGAN M TRFOR CAMPBELL FAMILY TRUST3751 MOSSY OAK DRFORT MYERS, FL 33905
CANELLI GERARD P SR & CANELLI CHARLOTTE L7 WILDFLOWER LANEMARION, MA 02738
CAPPS BOBBY L3770 LAKEVIEW ISLE CTFORT MYERS, FL 33905
CARLIN CRIS & BONNIE B12380 HAMMOCK CREEK WAYFORT MYERS, FL 33905
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10590625 36-43-25-L2-09000.1260 CARCLAN MARK & LEANN11620 WINDING RIVER DRFORT MYERS, FL 33905
10478066 31-43-26-04-00000.0501 CARPENTER TERRY 112211 HAMMOCK CREEK WAYFORT MYERS, FL 33905
10562921 32-43-26-23-0000F.0201 CARTER MICHAEL DAVID JR53A LANDING ROGION COVE, NY 11542
10503720 31-43-26-07-0000X.0101 CARY B FRANCIS TRUST +HELEN M FRANCIS TRUST3080 MEANDERING WAY #101FORT MYERS, FL 33905
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10477931 31-43-26-04-0000A.0490 CASSIDY CINDY EILEEN & CASSIDY GARY PATRICK11971 BRAMBLE COVE DRFORT MYERS, FL 33905
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                                                                                                                                                   LOWING DATES AS INVESTIGATION OF THE PROPERTY 
                                                                                                                                                         CATURANO RICHARD J + STAPLETON TARA K3200 SHADY BEND WAYFORT MYERS, FL 33905
CAULUM DAVID TRFOR DAVID A CAULUM TRUST3710 PEBBLEBROOK RIDGE CT #101FORT MYERS, FL 33905
CAVANAUGH JOSEPH J & CAVANAUGH CAROL A1022 ASPEN DRMOUNTAIN TOP, PA 18707
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DEBUSSCHER DAVID P & VIVIAN TRFOR DEBUSSCHER FAMILY TRUST3400 SHADY BEND WAYFORT MYERS, FL 33905
DELL LYNN MARIE TRFOR LYNN MARIE DELL TRUST3330 SHADY BEND WAYFORT MYERS, FL 33905
DELL LYNN MARIE TRFOR LYNN MARIE DELL TRUST3330 SHADY BEND WAYFORT MYERS, FL 33905
DELUCA RICHARD A & PATRICIA2 BATTLE FLAG RDBEDFORD, MA 01730
DEMANKOWSKI RONALD N & DEMANKOWSKI SHERYL A3190 COTTONWOOD BND #1006FORT MYERS, FL 33905
DENARDO LEONARD F & DENARDO ELEANOR E3640 LAKEVIEW ISLE CTFORT MYERS, FL 33905
DENTKOS LOURENE L/E3070 MEANDERING WAY # 101FORT MYERS, FL 33905
DESJARDINE LEO & SUSANSO3 1295 SANDY LNSARNIA, ON N7V 4K5CANADA
DESORMOUX MARGARET3190 COTTONWOOD BEND #1004FORT MYERS, FL 33905
DEVAIES JANICE TRFOR JANICE DEVRIES TRUST8101 CONNECTICUT AVE #6610CHEVY CHASE, MD 20815
DIAZ ROBERTO D & RENATA E11512 VERANDAH PALM CTFORT MYERS, FL 33905
DICKERT TIMOTHY J & DICKERT SHARON A5550 SANDY LNNOUNT PLEASANT, WI 53406
DIETZ TERRY & MILLER JILLI DONCASTER AVELONDON, ON N6G 2A1CANADA
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1056843 31-43-26-12-000GG.021D DICKERT THOTHLY 5 DICKERT SHARON A550S SANDY LAMOUNT PLEASART, WI 53406
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1047938 31-43-26-12-000GG.020D DECEMBER OF A SHARON A550S SANDY LAMOUNT PLEASART, WI 5390S
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10477964 31-43-26-04-0000B.0180 ERTEL JOHN GREGORY & ERTEL SUSAN LYNN3461 SHADY BEND WAYFORT MYERS, FL 33905
                                                                                                                                                             EVERLY JUANITA A TRFOR GLENN A & JUANIRA A EVERLY TRUST3041 MEANDERING WAY #101FORT MYERS, FL 33905 FAGER BRUCE E & LEA ANN71 LOCKARD LNMURPHYSBORO, IL 62966 FAIRBANKS STEPHEN R TRFOR STEPHEN R FAIRBANKS TRUST3411 SHADY BEND WAYFORT MYERS, FL 33905
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FALCIONE SLOANE & AARON101 S FRANKLIN AVEMARGATE CITY, NJ 08402
FALLER SAMUEL JOSEPH SR TRFOR SAMUEL J FALLER SR TRUST3281 SANCTUARY POINTEFORT MYERS, FL 33905
FALLER SAMUEL JOSEPH SR TRFOR SAMUEL J FALLER SR TRUST3281 SANCTUARY POINTEFORT MYERS, FL 33905
FALZONE CARLA P3426 18TH AVE SOUTH MILWAUKEE, WI 53172
FARRAH BENJAMIN S & KAREN L TRFOR BENJAMIN S & KAREN L FARRAH TRUST1915 S ATLANTIC AVE $201CCCOA BEACH, FL 32931
FATE JOHN & JANICE TREY TRFOR JOHN & JANICE TREY FATE TRUST6113 HARMON GREEN AVE SWGRANDVILLE, MI 49418
FAYNOR EDWARD A + KUNZER-FAYNOR LINDA3020 MEANDERING WAY $102FORT MYERS, FL 33905
FELICIANO ROBERT & FELICIANO BERNICE R12020 BRAMBLE COVE DRFORT MYERS, FL 33905
FELICIANO ROBERT & FELICIANO BERNICE R12020 BRAMBLE COVE DRFORT MYERS, FL 33905
FERRARO MICHAEL T & FERRARO SANDRA L TRFOR FERRARO FAMILY TRUST3630 LAKEVIEW ISLE CTFORT MYERS, FL 33905
FEW BENJAMIN C II & PAWELA12790 MOSSY BEND CIRFORT MYERS, FL 33905
FIELD DANA STUART & FIELD DEBORAH ANN235 GOLFCREST DRDEARBORN, MI 48124
FILL JOHN C & MARYANN39W135 DOBSON LNGENEVA, IL 60134
FILL MARK T & DIANA L3681 LAKEVIEW ISLE CTFORT MYERS, FL 33905
FILLOMENA T QUARTO TRUST3911 LAKEVIEW ISLE CTFORT MYERS, FL 33905
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FILOMENA J QUARTO TRUST3911 LAKEVIEW ISLE CTFORT MYERS, FL 33905
FINE CARCLYN & MICHAEL56 GLOUCESTER ROSUMMIT, NJ 07901
FINE MICHAEL J & CAROLNN G56 GLOUCESTER ROSUMMIT, NJ 07901
FISHER ROBERT M & FISHER KRISTINE K3751 LAKEVIEW ISLE CTFORT MYERS, FL 33905
FITZGERALD PETER & SUSAN M34 BLACK WALNUT CRESCENT ANCASTER, ON L9K 0B7CANADA
FLETCHER PAUL & ANNETTE3051 MEANDERING WAY #202FORT MYERS, FL 33905
FIYOND NATHAN P & FLOOD MARIA-LYDA D3161 COTTONNOOD BND # 1201FORT MYERS, FL 33905
FLYNN-BEDARD JUDITH + BEDARD MATTHIEU15 IMPASSE DU PAYSAGEGATINEAU, QC J8Z 2Y4CANADA
FOGAL ROBERT WILLIAM & BELANGER LISE135 ASTOR CRESCENTHEW HAMBURG, ON N3A 289CANADA
FORAMES JOHN & MCCARTHY ELIZABETH3241 COTTONWOOD BND #101FORT MYERS, FL 33905
FORTIER JOHN A3151 COTTONNOOD BND #1303FORT MYERS, FL 33905
FORTIER JOHN A3151 COTTONNOOD BND #1303FORT MYERS, FL 33905
FOSTER STEVEN P + BEVERLY A520ASTER CTTROY, OH 45373
FOURNIER JOSEPH C & PHYLLIS3460 SHADY BEND WAYFORT MYERS, FL 33905
FOURTHED JOSEPH C & PHYLLIS3460 SHADY BEND WAYFORT MYERS, FL 33905
FOURTHED JOSEPH C & PHYLLIS3460 SHADY BEND WAYFORT MYERS, FL 33905
FOURTHED JOSEPH C & PHYLLIS3460 SHADY BEND WAYFORT MYERS, FL 33905
FOURTHED JOSEPH C & PHYLLIS3460 SHADY BEND WAYFORT MYERS, FL 33905
FOURTH DEBBIE J13040 PEBBLEBROOK POINT CIRT#102FORT MYERS, FL 33905
FRANCIS L DONNELLY TRUST +DELORIS D DONNELLY TRUST12530 OAK BEND DRFORT MYERS, FL 339
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FRANK T STOVER TRUST +CAROL J STOVER TRUST3781 MOSSY OAK DRFORT MYERS, FL 33905
FREEMAN HARRY MEADE III TRFOR FREEMAN TRUST3461 CYPRESS MARSH DRFORT MYERS, FL 33905
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FREY SCOTT J + WENDY J3711 MOSSY OAK DRFORT MYERS, FL 33905
FRICKE RANDALL J & NANCY K6414 AVA RDMURPHYSBORO, IL 62966
FRIENDS RETREAT LLCMICHAEL L LAYMAN2961 HENRY GRANT HILLHARRISONBURG, VA 22801
FROMKNECHT DENNIS & FROMKNECHT PORTIA ANN4161 W KINGSTON CIRBETTENDORF, IA 52722
FULKERT MAJORIE K TRFOR MARJORIE K FULKERT TRUST3190 BRAMBLE COVE CTFORT MYERS, FL 33905
GALLACHER WILLIAM & GALLAGHER PARTICIA ANNE603 STRATFORD DRMOORESTOWN, NJ 08057
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 10516861 31-43-26-07-0000D.0101
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10477940 31-43-26-04-0000A.0580
                                                                                                                                                           GALMARINI JEFFREY MZO FAIRHILL DRNEW CASTLE, PA 16105

GAPSKI JOHN A & COCHRANE PATRICIA A11592 WINDING RIVER DRFORT MYERS, FL 33905

GARDNER JOHN P JA TRFOR JOHN P GARDNER JR INNERTIANCE TRUST551 SANTA FE TRIMETAMORA, IL 61548

GARDNER MELVIN LEE + GARDNER MAUREEN ELIZABETH FOLEY7501 WYNGATE DRCLARKSTON, MI 48348

GARDNER STEPHEN C SR TRFOR STEPHEN C GARDNER SR TRUST4912 DEER MEADOW DRFORTA, IL 61615

GARFIELD NANCY A TRFOR NANCY A GARFIELD TRUST3620 LAREVIEW ISLE CTRORT WYERS, FL 33905

GARRIELD NANCY A TRFOR NANCY A GABRIELD TRUST3620 LAREVIEW ISLE CTRORT WYERS, FL 33905

GERHIG GARY B & JEAN M TRFOR J&G HOLDINGS TRUST3321 CYPRESS MARSH DRFORT MYERS, FL 33905

GEHRIG GARY B & JEAN M TRFOR J&G HOLDINGS TRUST3321 CYPRESS MARSH DRFORT MYERS, FL 33905

GERLI JOHN J JR & WENDY12481 OAK BEND DRFORT MYERS, FL 33905

GERALD G & GAYLE L LITFIN TRUSGOLTRY WALLACE H & NANY L ET AL105 TERRACE BLVD MAVERLY, MN 55390

GERNER MICHAEL S TRFOR MICHAEL S + CLAUDIA S GERNER TRUST5218 HEDDEN CIRMIDDLETON, WI 53562

GERRISH THOMAS W & ROBIN M12896 SAINT ANDREW DRATHENS, AL 35611

GIELTY ANTHONY J TRFOR ANTHONY J GIELTY TRUST2817 TONAWANDA DRROCKY RIVER, OH 44116

GILLETTSON NOBLE & GILBERTSON CATHERINE + ESPELAND JAMES A & JULIE C216 HICKORY DALE DRDOVER, DE 19901

GILL KULWANT S & KAUR RAVEEN2072 SOUTH BAY RDSUDBURY, ON P3E 6H7CANADA

GIULITTO JOSEPHPO BOX 761RAVENNA, OH 44266

CHATZ JAMES R & CHRISTINE P3121 ORANGETREE BNDFORT MYERS, FL 33905
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                                                                                                                                                             GLATZ JAMES R & CHRISTIME P3121 ORANGETREE BNDFORT MYERS, FL 33905
GLEESON COLLEEN C & GLEESON STEPHEN R5413 GLEASON LINETILBURY, ON NOP 2LOCANADA
GLEISER BRIAN105 RALSTON PL WATERLOO, ON N2T 1C7CANADA
                                                                                                                                                            GOBLE STEPHEN & TERE IL2411 VERANDAH BLUVFORT WHERS, FL 33905
GOLDSBERRY BRENT TRFOR GOLDSBERRY FAMILY TRUST3280 SHADY BEND WAYFORT MYERS, FL 33905
GOLDSSEIN MICHELEART 10113091 PEBBLEBROOK POINT CIRFORT MYERS, FL 33905
GOODMAN JESS H & MARSHA L3050 MEANDERING WAY #101FORT MYERS, FL 33905
GOODMIN R CLARK & MARY E103 FOXCROFT INFAYETTEVILLE, NY 13066
GORG JOHN EDWARD & WENDY JO7166 MACKENZIE AVE NEOTSEGO, MN 55330
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COUMAS GEORGE & GOLD CARCLIN JEAN3211 SHADY BEND WAYFORT WHERS, FL 33905
GRAPER JUDITH C TR FOR JUDITH C GRAPER TRUST TRUST UA APRIL 24 200012531 OAK BEND DRFORT MYERS, FL 33905
GRAYSON CRAIG C & NANCY L18813 BLOOMFIELD RDDINEY, MD 20832
GREEN DAVID G & SONIA P3430 CYPRESS MARSH DRFORT MYERS, FL 33905
GREENWOOD TRUMAN & LINDA J10223 FORD RDPERRYSBURG, OH 43551
GREGORY JOHN JR TRFOR JOHN GREGORY JR TRUST12401 VERNADAH BLVDFORT MYERS, FL 33905
GRESS DOUGLAS M & DENISE R42912 CARDINAL WAYNOVI, MI 48375
GRIEB ADRIENNES311 RIVER POINT DRFORT MYERS, FL 33905
GRIM MELDOVE B & ROBERT H TRFOR ROBERT H JR HELODYE B TRUST11019 NEW HARMONY DRINDIANAPOLIS, IN 46231
GRIMM JOHN O & PATRICIA M1213 HARRELITON CTEVANSVILLE, IN 47714
GROSSMAN HARRY J. & LIBA3181 DRANGETBEE RENDFORT MYERS, F. 33905
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                                                                                                                                                             GROSSMAN HARRY J & LUBA3181 ORANGETREE BENDFORT MYERS, FL 33905
GROVES MARGARET KAY TRFOR MARGARET KAY GROVES LIVING TRUST10804 LOCKLAND RDPOTOMAC, MD 20854
GRYGORCEWICZ SANDRA ELEANOR & GRYGORCEWICZ GEORGE3741 PEBBLEBROOK RIDGE CT #202FORT MYERS, FL
                                                                                                                                                          GROVES MARGARET KAY TRFOR MARGARET KAY GROVES LIVING TRUST10804 LOCKLAND REPOTOMAC, MD 20854
GRYGORCEWICZ SANDRE ELEANOR & GRYGORCEWICZ GEORGE3741 PEBBLEBROOK RIDGE CT #20ZFORT MYERS, FL 33905
GUNDERSON JAMES S THFOR JAMES + PATRICIA GUNDERSON TRUST3130 ORANGETREE BNDFORT MYERS, FL 33905
GUNDERSON JAMES PS & LINDA E8-1535 HAIST STFONTHILL, ON LOS 1EZCANADA
GUSTAFSON JILL TRFOR JILL M GUSTAFSON TRUST3021 MEANDERING WAY #10ZFORT MYERS, FL 33905
H DANIEL HOUCK TRUST +CAROL ANN HOUCK TRUST8123 COLONY DRALGONAC, MI 48001
HAAS DATUL J & SCOTT KIMBERIY H46 STOME ST APT 1CONCORD, NH 03301
HAAS KEITH E & JILL E3321 SHADY BEND WAYFORT MYERS, FL 33905
HAS STEPHENS171 COTTONWOOD BND #1103FORT MYERS, FL 33905
HAFBER JAMES & LINDA13110 PEBBLEBROOK POINT CIR#201FORT MYERS, FL 33905
HAGSTROM WILLIAM V TRFOR GLORIA M HAGSTROM17200 74TH AVEMAPLE GROVE, MN 55311
HAGGUE STEPHEN & PAPEN-HAGUE SHARON3681 MOSSY OAK DRFORT MYERS, FL 33905
HAHN SOK C & KIM GUNJOO6587 BARONSCOURT LOOPDUBLIN, OH 43016
HAISLIP KATHENY BZ660 LAKEVEW ISLE CITORT MYERS, FL 33905
HALIMAN ROBERT ANDERW & HALLMAN DAWN MARIE3798 PEBBLEBROOK RIDGE CT #20ZFORT MYERS, FL 33905
HALLMAN ROBERT ANDERW & HALLMAN DAWN MARIE3798 PEBBLEBROOK RIDGE CT #20ZFORT MYERS, FL 33905
HAMMOND JOHN R & JOANN M301 DORAL DR BLACKWOOD, NJ 08012
HARP ENTERPRISE LICPO BOX 573HARVARD, IL 60033
HARRISON MARK & AMY1217 MANSION WOODS ROANNAPOLIS, MD 21401
HARRISON PHILIP RUSSELL & HARRISON RANNARDLIS, MD 21401
HARRISON PHILIP RUSSELL & HARRISON RANNARDLIS, MD 21401
HARRISON PHILIP RUSSELL & HARRISON STANNAPOLIS, MD 21401
HARRISON PHILIP RUSSELL & HARRISON STANNAPOLIS, MD 21401
HARRISON PHILIP RUSSELL & HARRISON STANNAPOLIS, MD 21401
HARRISON PHILIP RUSSELL & HARRISON RANNARDLIS, KDAYNAPOLIS, MD 21401
HARRISON PHILIP RUSSELL & HARRISON RANNARDLIS, KDAYNARDLIN, MT 52151
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10477911 31-43-26-04-00000.0290 HARTLEY CURT D & JENNIFERI1910 BRAMBLE COVE DRFORT MYERS, FL 33905
104889476 31-43-26-07-000AA.0102 HARTLEN PATRICK V & VERRI701 BEAVER HOLLOW RENORRISTOWN, PA 19403
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HERNANDEZ FRANCISCO3131 COTTONWOOD BND #1501FORT MYERS, FL 33905
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HICKS BRENT & KRISTIE HUBER L/3491 CYPRESS MARSH DRFORT MYERS, FL 33905
HILGERS KENNETH J JR TRFOR KENNETH J HILGERS JR TRUST3220 COTTONWOOD BND #603FORT MYERS, FL 33905
                                                                                                                                               HILGERS KENNETH J JR TRFOR KENNETH J HILGERS JR TRUST3220 COTTONWOOD BND #603FORT MYERS, FL 33905
HILLIARD BRUCE L & MARY E3271 ORANGETREE BNDFORT MYERS, FL 33905
HOFFMAN DOUG R & LAURICE M848 SPRINGVALLEY CTSCHAUMBURG, IL 60193
HOFFMAN JOHN EMANUEL & HOFFMAN DEBRA LYNN3790 PEBBLEBROOK RIDGE CT #101FORT MYERS, FL 33905
HOGGATT MARNITA BLIZABETH & BECK PETER CHARLES3240 COTTONWOOD BEND UNIT 206FORT MYERS, FL 33905
HOLDEN JOSEPH RODERICK & HOLDEN DONNA CLARE3181 COTTONWOOD BEND # 904FORT MYERS, FL 33905
HOLDEN JOSEPH RODERICK & HOLDEN DONNA CLARE3181 COTTONWOOD BEND # 904FORT MYERS, FL 33905
HOMENKO NICHOLAS G & HOMENKO DONNA M42 ROSEBAY LNPLYMOUTH, MA 02360
HONDEN JONATHAN S + HONDEN JOSEPH K3021 MEANDERING WAY #201FORT MYERS, FL 33905
HONDEN JONATHAN S TRFOR VIRGINIA HONDEN TRUSTSJOID MEANDERING WAY #101FORT MYERS, FL 33905
HONDEN MARY P12601 OAK BEND DRFORT MYERS, FL 33905
HOOPER ROSS L L/ES STEPPLEHILL CRTSS 3CARLISLE, ON LOR 1H3CANADA
HORNESS STEVEN D12580 OAK BEND DRFORT MYERS, FL 33905
HORTON WILLIAM T & HORTON CHRISTINA K44159 COTTISFORD STNORTHVILLE, MI 48167
HOWE JOANNES STREVER JOANNE S HOME TRUSTSJOE STORTHVILLE, MI 48167
HOWE JOANNES STREVER JOANNE S HOME TRUSTSJOE STREET JAS905
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HOWED JOANNE S TRFOR JOANNE S HOWE TRUST3480 CYPRESS MARSH DRFORT MYERS, FL 33905
HP HYDE PARK DAYTONA LLCPO BOX 767MANVEL, TX 77578
HUBER JOHN D & BRIDGET A270 FIRETOWN RDSIMSBURY, CT 06070
HUBLIS WILLIAM P TRFOR WILLIAM P HUELS TRUST3220 SANCTUARY POINTEFORT MYERS, FL 33905
HUOT MARLENBEBARON HUOT OIL COMPANY1500 W COURT ST STE CKANKAKEE, IL 60901
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HUOT MARLENBEBARON HUOT OIL COMPANY1500 W COURT ST STE CKANKAKEE, IL 60901
HUOT MARLENBEBARON HUOT OIL COMPANY1500 W COURT ST STE CKANKAKEE, IL 60901
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                                                                                                                                             JENSEN DARYL R & TERESA K TRFOR DARYL R + TERESA K JENSEN TRUST2205 SKYVIEW LINLARAMIE, WY 82070
JOHN FENN GRANTOR TRUST +LAURA THOMAS GRANTOR TRUST12540 OAK BEND DRORR MYERS, FL 33905
JOHN N CASPERSON TRUST +CYNTHIA A GRAOR-CASPERSON TRUST3710 PEBBLEBROOK RIDGE CT #201FORT MYERS, FL 33905
JOHNSON CHARLES L & LORE J3341 CYPRESS MARSH DRFORT MYERS, FL 33905
JOHNSON DONALD RAY & JOHNSON DIANA RAE3721 PEBBLEBROOK RIDGE CT #102FORT MYERS, FL 33905
JOHNSON JAMES D & CATHERINE3731 MOSSY OAK DRFORT MYERS, FL 33905
JOHNSON ROBERT & MIRIAM1910 COTTONWOOD BND #1003FORT MYERS, FL 33905
JOHNSON ROBERT J TRFOR ROBERT J & BONNIE Y JOHNSON TRUST3790 PEBBLEBROOK RIDGE CT #102FORT MYERS, FL 33905
JOHNSON ROBERT J TRFOR ROBERT J & BONNIE Y JOHNSON TRUST3790 PEBBLEBROOK RIDGE CT #102FORT MYERS, FL 33905
JOHNSON ROBERT J TRFOR ROBERT J & BONNIE Y JOHNSON TRUST3790 PEBBLEBROOK RIDGE CT #102FORT MYERS, FL 33905
JOYNED LINDA A TRFOR LINDA A JONES TRUST 3241 SANCTUARY PTFORT MYERS, FL 33905
JOYNED LINDA A TRFOR LINDA A JONES TRUST 3241 SANCTUARY PTFORT MYERS, FL 33905
JOYNED ADAMS S & CARIE A3221 COTTONWOOD BND #506FORT MYERS, FL 33905
MY FLORIDA LLCT595 BLUE FOR KUNWEST CHESTER, OH 45069
KALUPA JAMES A & CHERYL A L/E3121 MEANDERING WAY #101FORT MYERS, FL 33905
KAPAROS RALPH A & KAPAROS MARJORIE A12431 VERANDAH BLVD FORT MYERS, FL 33905
KAPAROS RALPH A & KAPAROS MARJORIE A12431 VERANDAH BLVD FORT MYERS, FL 33905
KATZ LINDA + KOPEL MICHAEL12051 BRAMBLE COVE DRFORT MYERS, FL 33905
KELLY LINDA K TRFOR LINDA K KELLY TRUST12510 OAK BEND DRFORT MYERS, FL 33905
KELLY LINDA K TRFOR LINDA A KELLY TRUST E KERLIST2510 OAK BEND DRFORT MYERS, FL 33905
KERNS RANDALL E TRFOR NS TRUST E KERLIGOS WINDING RIVER DRFORT MYERS, FL 33905
KERNS RANDALL E TRFOR NS TRUST E KERLIGOS WINDING RIVER DRFORT MYERS, FL 33905
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                                                                                                                                                  KIRWAN EDWARD & TERESA4 STURBRIDGE DRWOODCLIFF LAKE, NJ 07677
                                                                                                                                                  KLAUSNER AMYPO BOX 07279FORT MYERS, FL 33919
KLEIN STACEY JEAN3230 COTTONWOOD BND #405FORT MYERS, FL 33905
                                                                                                                                                KLIMCZAK MICHAEL S & KLIMCZAK CATHY B L/E3531 LAREVIEW ISLE CTFORT MYERS, FL 33905
KLINDWORTH RONALD L & KLINDWORTH KAREN APO BOX 14MONTICELLO, MN 55362
KLINDWORTH RONALD L & KLINDWORTH KAREN APO BOX 14MONTICELLO, MN 55362
KLOIBER RALPH E & SONJA S2313 LEHMAN LN NEBLAINE, MN 55449
KLUG NANCY DETTMANN & KLUG STEPHAN WILLIAMS808 W GRACE AVEMEQUON, WI 53092
KNECHT DUANE + KNECHT PARRICIA1252 SOUTH RED MAPLE WAYDOWNINGTOWN, PA 19335
KNOTT SUSAN E + TEAL JANICE A11841 BRAMBLE COVE DEFORT MYERS, FL 33905
KOBINSKY JOSEPH M + CUMMINGS CHRISTOPHER L3121 COTTONWOOD BND # 1601FORT MYERS, FL 33905
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KOCH LEONARD D & KOCH CONSTANCE M312 SUMMER STBUFFALO, NY 14222
KOENEM MARY GERALDINE3821 MOSSY WAY CTFORT MYERS, FL 33905
KONTKANEN PAAVO A & KONTKANEN SHIRLEY E25 CLAUDETTE DRTINY, ON LOL ZJOCANADA
KOWAL GARY A TRFOR GARY A + FRANCES R KOWAL3291 CYPRESS MARSH DRFORT MYERS, FL 33905
KRACH KENNETH TRFOR KENNETH KRACH TRUST12611 OAK BEND DRFORT MYERS, FL 33905
KRAMER MICHAEL JOHN22086 FOREST HALL DRCASSOPOLIS, MI 49031
KREIDER LINDA D3201 SHADY BEND WAYFORT MYERS, FL 33905
KRZYZEK THOMAS & SUZANNE932 TRIVOLI DRROCKFORD, IL 61107
KUHN CARL J JR & MARGARET E TRFOR KUHN FAMILY TRUST3070 MEANDERING WAY # 102FORT MYERS, FL 33905
KUHN GERLD JA & CHERYL A TREDGE GEBALD JA & CHERYLA & KIHN TRUST3821 MOSSY OAK DRFORT MYERS, FL 33905
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KUMOSZ FRANCISZEK TRFOR KUMOSZ TRUST6622 HIDDEN CREEK RDRACINE, WI 53402
KUMOSZ FRANCISZEK TRFOR KUMOSZ TRUST6622 HIDDEN CREEK RDRACINE, WI 53402
KUMOVSZKY JOZSEF L/E3101 COTTONWOOD BND #1804FORT MYERS, FL 33905
LABARRERA GLENN T TRFOR GLENN AND BARBARA LBABRARE ATBUST1443 CREEK SIDE DRBURLINGTON, WI 53105
LACHCIK EDWARD M & ANNE L TRFOR EDWARD M + ANNE L LACHCIK TRUST3011 MEANDERING WAY #202FORT MYERS, FL 33905
LATACOMA RICHARD + LATACOMA MELANIE3771 LAKEVIEW ISLE CT FORT MYERS, FL 33905
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                                                                                                                                              LACHCIR EDWARD M & ANNE L THFOR EDWARD M + ANNE L LACHCIR TRUST3011 MEANDERING WAY #ZUZFORT MYERS, FL 33905
LAIACOMA RICHARD A & JOYCE 55061 SPRING RDVERONA, NY 13478
LAMONS JOHN W & FAULLA F13000 RIVER BLUFF CTFORT MYERS, FL 33905
LANDRY ALLAN & SHELLY + LANDRY SARAH3131 COTTONWOOD BEND # 1503FORT MYERS, FL 33905
LANDRY ALLAN & SHELLY + LANDRY SARAH3131 COTTONWOOD BEND # 1503FORT MYERS, FL 33905
LANDRY ALLAN & SHELLY + LANDRY SARAH3131 COTTONWOOD BEND # 1503FORT MYERS, FL 33905
LANDRY BLOOK A & BRENDA S3691 MOSSY OAK DRFORT MYERS, FL 33905
LANGAN THOMAS R & BRENDA S3691 MOSSY OAK DRFORT MYERS, FL 33905
LARGENMAYR ERIC JON & CHEN-LANGENMAYR NINA MARGARET57021 RUSSET WOOD LNAURORA, OH 44202
LARKIN BARBARA13740 WOODHAVEN CIRFORT MYERS, FL 33905
LARGHER JOHN CASEY & GISELLE13325 ARLINGTON HAMMOCK CTFORT MYERS, FL 33905
LARGHER KATHRYN TRFOR KATHRYN A LARMER TRUST3720 PEBBLEBROOK RIDGE CT #102FORT MYERS, FL 33905
LARGHER LONALD & SANDRA3820 MOSSY WAY CTFORT MYERS, FL 33905
LARGHER DONALD & SANDRA3820 MOSSY WAY CTFORT MYERS, FL 33905
LASKO-CAND SUZANNE MARIEZ3170 GLACOMA CTCLINTON TOWNSHIP, MI 48036
LAUBER JOHN J & LINDA K4967 DOVECOTE TRUSUMANE, GA 30024
LAWLESS DENIS R + JANICE S TRFOR DENIS R + JANICE S LAWLESS TRUST# 10213031 PEBBLEBROOK POINT CIRFORT MYERS, FL 33905
LEAVITT BRIAN & KATHERINE3781 LAKEVIEW ISLE CTFORT MYERS, FL 33905
LEBONITZ HANDLE STROOK DENIS R + JANICE S LAWLESS TRUST# 10213031 PEBBLEBROOK POINT CIRFORT MYERS, FL 33905
LEBONITZ MICHAEL JA & BERRONKTIZ LESSLE J29 PORTSMOUTH TERROCHESTER, NY 14607
LEE DAVID N & LINDA J3121 COTTONWOOD BND #1604FORT MYERS, FL 33905
LEBOWITZ MICHAEL JA & BERRONKTIZ LESSLE J29 PORTSMOUTH TERROCHESTER, NY 14607
LEE DAVID N & LINDA J3121 COTTONWOOD BND #1604FORT MYERS, FL 33905
LEBOWITZ DANIELLE3231 COTTONWOOD BND #1604FORT MYERS, FL 33905
LEBOWITZ DANIELLE3231 COTTONWOOD BND #1604FORT MYERS, FL 33905
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LESSER JEFFREY & DONNA3751 RIVER POINT DRFORT MYERS, FL 33905
LETT JAMES R & JANET3790 LAKEVIEW ISLE CTFORT MYERS, FL 33905
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LETZLER THOMAS A & PATRICIA3261 ORANGETREE BNDFORT MYERS, FL 33905

LEVAN JULIEI3061 PEBBLEBROOK POINT CIR$201FORT MYERS, FL 33905

LEVAN JULIEI3061 PEBBLEBROOK POINT CIR$201FORT MYERS, FL 33905

LEVEILLE LEONARD L & SMITH-LEVEILLE PATTI E TRFOR LEONARD L LEVEILLE + PATTI E SMITH-LEVEILLE TRUST13011 RIVER BLUFF CTFORT M

LEVIN STEPHANIE S TRFOR STEPHANIE S LEVIN TRUST2391 SANCTUARY POINTEFORT MYERS, FL 33905

LEVY STEPHEN J & ROMCKE BARBARA G19 MOORBHILL DR EAST YORK, ON M4G 1A3CANADA

LEWIS DWIGHT KEVIN & LEWIS KATHLEEN MARIE17874 179TH TRAIL WLAKEVILLE, MN 55044

LEWIS ROBERT R & JILL B10380 DECATUR ROADMARION, IL 62959

LIEM THOMAS A & BECK JULIE A11616 WINDING RIVER DRFORT MYERS, FL 33905

LINDHOLM JOHN & MCCARTHY MARY3110 MEANDERING WAY $202FORT MYERS, FL 33905

LINDHOLM JOHN & MCCARTHY MARY3110 MEANDERING WAY $202FORT MYERS, FL 33905

LIND DANIEL J & KATHLEEN A TRFOR DANIEL J LINK TRUST3890 LAKEVIEW ISLE CTFORT MYERS, FL 33905

LION DANIEL V3270 SANCTUARY POINTEFORT MYERS, FL 33905

LIPINSKI LINDA A & JOHN MUNIT 7100 BOX 11DPO, AE 09842

LISA ZAKRAJSEK TRUST +MICHAEL J MURPHY TRUST3351 CYPRESS MARSH DRFORT MYERS, FL 33905

LONG LARRY TCREST TAX PARTNERS LLCPO BOX 7335TYLER, TX 75711
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LISA ZAKRAJSEK TRUST +MICHAEL J MURPHY TRUST35151 CYPRESS MARSH DRFORT MYERS, FL 33905
LONG LARRY TCREST TAX PARTNERS LLCPO BOX 7335TYLER, TX 75711
LONG LARRY TCREST TAX PARTNERS LLCPO BOX 7335TYLER, TX 75711
LORENZ ROSEMARY K3470 CYPRESS MARSH DRFORT MYERS, FL 33905
LOUIS VAN DUERM TRUST +CATHERINE M VAN DUERM TRUST305 LAKELAND DRPALOS PARK, IL 60464
LOVETTE DAVID & SHARON F TRFOR DAVID & SHARON F LOVETTE FAMILY TRUST816 E CAMPUS AVEDAVIDLE, PA 15928
LOVING DAVID N & ASTRID TRFOR LOVING REV TRUST12681 OAK BEND DRFORT MYERS, FL 33905
LOW MARK S & KELLY J3451 CYPRESS MARSH DRFORT MYERS, FL 33905
LOWERY JAMES M & TRACY LYNNIO16 TOMSHIED DRGASTONIA, NC 28056
LUDLOW RICHARD WILLIAM & SELLERS BARBARA G94 KORTRIGHT RD EGUELPH, ON NIG 4C5CANADA
LUGG JAMES A JR & LORI B TRFOR LORI BETH LUGG TRUSTPO BOX 747CHEYENNE, WY 82003
LUD DAVID T & LEE CARNEY3810 MOSSY WAY CTFORT MYERS, FL 33905
LYNCH CHARLIE & KAREN3830 LAKEVIEW ISLE CTFORT MYERS, FL 33905
LYNCH RICHARD J & LYNCH ELIZABETH A3711 PEBBLEBROOK RIDGE CT #201FORT MYERS, FL 33905
LYNCH RICHARD J & LYNCH ELIZABETH A3711 PEBBLEBROOK RIDGE CT #201FORT MYERS, FL 33905
MACKEND RANDOLF & ELIZABETH3760 LAKEVIEW ISLE CTFORT MYERS, FL 33905
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MADSON MAURINE L & THOMAS A3740 MOSSY OAK DEFORT MYERS, FL 33905
MAGER RONALD J TRFOR MAGER FAMILY 2008 TRUSTUNIT 101 13051 PEBBLEBROOK PT CIR FORT MYERS, FL 33905
MALONE JOHN T & KAREN S4376 STONE CREEK DERRIE, PA 16506
MALTESE GLENN JOHN & MALTESE SERETHA GALIL12581 OAK BEND DRFORT MYERS, FL 33905
MANGINO MATTHEW T & MANGINO JULIANN G1149 BROOKSHIRE DRWEW CASTLE, PA 16101
MARK J JOHNSON TRUST +CHRISTY J JOHNSON TRUST11632 WINDING RIVER DRFORT MYERS, FL 33905
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MARLOME NICOLE A3091 MEANDERING WAY#102FORT MYERS, FL 33905

MASCHMIDT FRED S & MASCHMIDT JENNIFER L12971 RIVER BLUFF CTFORT MYERS, FL 33905

MATCHEY NANCY TRFOR NANCY MATCHEY TRUST1035 3RD AVE SSTILLWATER, MN 55082

MATCHEY NANCY TRFOR NANCY MATCHEY TRUST1035 3RD AVE SSTILLWATER, MN 55082

MATTHESON DONALD CHARLES & MATHESON CAROLYN MARIE + MATHESON DONALD BRETT ET AL12671 OAK BEND DRFORT MYERS, FL 33905

MATTHEWS KAREN S3221 ORANGETREE BENDFORT MYERS, FL 33905
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MATZEG JAYNE + BRUNEN LEONARD L148 REIBER CTWATERLOO, ON N2L 6N3CANADA

MAY DALE ROY & DEBRA ANN#10213010 PEBBLEBROOK POINT CIRFORT MYERS, FL 33905

MAYHER JAMES MICHAEL & MAYHER DEBRA STOCK3309 WOODWIND DRJEFFERSON HILLS, PA 15025

MCCABE MICHAEL J & MCKERRACHER KRISTA L3690 MOSSY OAK DRFORT MYERS, FL 33905

MCCAWLEY PATRICK JOSEPH & MCCAWLEY PATRICIA GILBERT5225 HILLMONT CTELLICOTT CITY, MD 21043

MCCLELLAND AARON J & SOMERS KIMBERLY13091 PEBBLEBROOK POINT CIR#201FORT MYERS, FL 33905

MCCOOL LARRY KEITH & MCCOOL PATRICIA MARGARET3975 CONCESSION RD #INDMCASTLE, ON L1B 083CANADA

MCDERMOTT MARK S & BONNIE R TRFOR MARK S + BONNIE R MCDERMOTT TRUST3701 RIVER POINT DRFORT MYERS, FL 33905

MCDONALD CHARLES A + HENEY PAUL192 HARTSMERE DESTITTSVILLE, ON K22 ZH4CANADA

MCFARLANE JOHN R & MCFARLANE JERLLYN M1620 DOROTHY CTSAUK CITY, WI 53583

MCFARLING DON & STEPHANIE3340 SANCTUARY POINTEFORT MYERS, FL 33905

MCFARLING DON & STEPHANIE3340 SANCTUARY POINTEFORT MYERS, FL 33905

MCGUIRE DANIEL VINCENT & MCGUIRE CONNIE LEET408 HEARTWOOD PLWILLINGTON, NC 28411

MCINTYRE SUSAN A TRFOR SUSAN A MCINTYRE TRUST3711 LAKEVIEW ISLE CTFORT MYERS, FL 33905
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MCMACHEN MARK A & MCMACHEN KATHRYN ANN3741 MOSSY OAK DRFORT MYERS, FL 33905
MCMANUS KEVIN J & EUGENIE J3251 SANCTUARY POINTEFORT MYERS, FL 33905
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MCNEIL DONNA L & JOHN K12600 OAK BEND DRFORT MYERS, FL 33905
MCNULTY SUSAN A + CARBONE PETER11640 WINDING RIVER DRFORT MYERS, FL 33905
MEDINA ANIBAL M & CHERYL L L/E6004 STERLING RIVER WAYNICEVILLE, FL 32578
MEILI CORINDEOBERMATTPARK 15WITZERLAND
MENNING KARIN M TRFOR KARIN M MURRAY TRUST13061 PEBBLEBROOK POINT CIR#101FORT MYERS, FL 33905
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MEYER STEVEN J3111 ORANGETREE BNDFORK TWYERS, FL 33905
MEYRICK ANTHONY J & ANITA KAPT 20213120 PEBBLEBROOK POINT CIRFORT MYERS, FL 33905
MICHAEL GREGORY M TRFOR GREGORY M + PAMELA S MICHAEL TRUST3771 RIVER POINT DRFORT MYERS, FL 33905
MICHAEL J BETTIGA TRUST +BABRARA A BETTIGA TRUST11713 CINNAMON DRDENTON, TX 76207
MIDDLETON WILLIAM A & MIDDLETON CHERYL A11860 BRAMBLE COVE DRFORT MYERS, FL 33905
MIDVETT DAVID & NICCLE11760 BRAMBLE COVE DRFORT MYERS, FL 33905
MINTALEX JAMES R & VICKI A141 CHESTNUT STHUDSON, MA 01749
MIHALEK JAMES R & VICKI A141 CHESTNUT STHUDSON, MA 01749
MIHOK ROBERT ANDREW & MIHOK SANDRA RICHETTI119 GREEN VALLEY LANEMCMURRAY, PA 15317
MIKUSEK DEVON MIKAL + MIKUSEK ERIK DANIEL3141 COTTONWOOD END #1402 FORT WYERS, FL 33905
MILLIARD KENNETH GEORGE & MILLIARD MARY2014 VALLEYRIN BLUD #5310NDON, ON NGC 5NGCANADA
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MILLER HAROLD F JR & MILLER MARGARET J5551 LUCKETT RD LOT D69FORT MYERS, FL 33905
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                                                                                                                   MITROROSTAS CONSTANTINOS + SINCERSEN MARY ANNO BOX 1162MASHEE, MA 02649
MONCADA MARIO FERNANDO & MONCADA AMY LIZETHI1637 WINDING RIVER DRFORT MYERS, FL 33905
MONGEON LOUISE TREOR LJD TRUST674 HAMILTON DRDOURD DUMMER, ON KOL 2HOCANADA
MONTALBANO JOSEPH J & ENRIGHT PATRICIA3934 N LAWNDALE AVCHICAGO, IL 60618
MONTY WALTER W & ELEANORE E TRFOR MONTY TRUST3170 BRAMBLE COVE CTFORT MYERS, FL 33905
MOORE AVRIL BARTON TRFOR DESCENDANTS TRUSTCATTER LEDYARD + MILBURN LLP28 LIBERTY ST 41ST FLNEW YORK, NY 10005
MORENUS EUGENE O & LINDA L58 BAYWAY AVE BRIGHTWATERS, NY 11718
MODELAN WALLAM EUGH. MODELAN MILTER FLIZABETHIA031 BIVER TERORT MYERS ST 23905
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                                                                                                                    MORLAN WILLIAM EVAN & MORLAN HOLLY ELIZABETHI3021 RIVER BLUFF CTFORT MYERS, FL 33905
MORRIS ANITA M TRFOR ANITA M MORRIS TRUST3290 SANCTUARY POINTEFORT MYERS, FL 33905
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                                                                                                                    MORRISON CHARLES A & JANE G46 LAKE STAUBURN, ME 04210
MORRISON MICHAEL D & MORRISON PAMELA S3410 SHADY BEND WAYFORT MYERS, FL 33905
MORTIMER FRANKLIN II & MORTIMER SHEILA12271 HAMMOCK CREEK WAYFORT MYERS, FL 33905
 10477986 31-43-26-04-0000B.0400
                                                                                                                     MOSS BERNARD & TOBY TRFOR MOSS FAMILY TRUST10301 DICKENS AVEBETHESDA. MD 20814
                                                                                                                   MOSS BERNARD & TOBY TRFOR MOSS FAMILY TRUSTIGUOU DICKENS AVEBETHESDA, MD 20814
MOSS PAUL R TRFOR MOSS TRUST12461 VERNADAH BLUDFORR MYERS, FL 33905
MOTT WHITLEY P & LINDA Y24890 YELLOWSTONE TRLEXCELSIOR, MN 55331
MOTTARD THOMAS F & MOTTARD PATRICIA J1360 BRAMBLE COVE DRFORT MYERS, FL 33905
MULLEN CINDY L & RONALD W TRFOR RONALD W MULLEN TRUST3691 RIVER POINT DRFORT MYERS, FL 33905
MULLOY ROBERT M & RHONDA L3331 SANCTUARY POINTFORT MYERS, FL 33905
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10518856 36-43-25-07-00009.0901 MURPHY MICHAEL JOSEPH & MURPHY AMANDA ROSE GERTRUDE3181 COTTONWOOD BND #901FORT MYERS, FL 33905 10477941 31-43-26-04-0000A.0590 MURRA CARLA S & JEFFREY L TRFOR JEFFREY L + CARLA S MURRA TRUST11871 BRAMBLE COVE DRFORT MYERS, FL 33905 10492632 31-43-26-09-0000A.0020 NaSH RICHARD THOMAS & NASH MARY LOUISE4737 EAGLE LAKE DRFORT COLLINS, CO 80524 10508396 31-43-26-12-0000B.0030 NEU MICHAEL + NEUFO BOX 51937LIVONTA, MI 48151
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10562941 32-43-26-23-000CC.0201 NEVILLE STEPHEN T & NEVILLE BERNADETTE3798 PEBBLEBROOK RIDGE CT #201FORT MYERS, FL 33905
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NEWELL STEPUE & DEBRA12330 HAMMOCK CREEK WAYFORT MYERS, FL 33905
NEWMAN JAMES B & NEWMAN STEPHANIE A TRFOR JAMES B & STEPHANIE A NEWMAN TRUST3680 RIVER POINT DRFORT MYERS, FL 33905
NEWTON ROBERT J & NEWTON MARGARET M TRFOR ROBERT J & MARGARET M NEWTON LIVING TRUST847 LYN LEA LNLEBANON, IN 46052
NICHOLSON PATRICK JAY11521 VERANDAH PAIM CTFORT MYERS, FL 33905
NICKLASON BRIAN & JEANNE22710 OLD TRAPPER RDCOHASSET, MN 55721
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                                                                                                                                         NIXON SANUEL F JR12201 HAMMOCK CREEK WAYFORT MYERS, FL 33905

NOEL DIANNE MARIE & NOEL CHARLES LAVERN11644 WINDING RIVER DRFORT MYERS, FL 33905

NOLAN JOIN 111 & KIM ET TRAILSIDE DRAMHERST, NN 03031

NOLAN WILLIAM R3101 ORANGETREE BNDFORT MYERS, FL 33905

NOLF JO-ANAPT 10113111 PEBBLEBROOK POINT CIRFORT MYERS, FL 33905

NORTH MICHAEL + NORTH MARICA141 MEANDERING WAY # 102FORT MYERS, FL 33905

NORTON DANNY R TRFOR DANNY + CATHY NORTON TRUST3111 COTTONWOOD BND #1705FORT MYERS, FL 33905

NORTON DEANNE L & DOUGLAS E2 FOWLER FARM RDSCARBOROUGH, ME 04074

NORTON MATTHEW & STEPHANIE3230 COTTONWOOD BND #403FORT MYERS, FL 33905

NOVIS MARK & BETHANNI231 BANNER DRLANCASTER, PA 17601

NYTSCHYK ROSEMARY L/E3190 COTTONWOOD BND #1010FORT MYERS, FL 33905

OAK MAUREEN C TRFOR MAUREEN C OAK TRUST12241 HAMMOCK CREEK WAYFORT MYERS, FL 33905

OAKLEY KEVIN F & GABCIA OAKLEY ENRIQUETA CONSTANSA TRFOR KEVIN F + ENRIQUETA CONSTANSA GARCIA OAKLEY TRUST3721 RIVER POINT COAKLEY KEVIN F & GABCIA OAKLEY ENRIQUETA CONSTANSA TRROR KEVIN F + ENRIQUETA CONSTANSA GARCIA OAKLEY TRUST3721 RIVER POINT COAKLEY KEVIN F & GABCIA OAKLEY ENRIQUETA CONSTANSA TRROR KEVIN F + ENRIQUETA CONSTANSA GARCIA OAKLEY TRUST3721 RIVER POINT COAKLEY KEVIN F & GABCIA OAKLEY ENRIQUETA CONSTANSA TRROR KEVIN F + ENRIQUETA CONSTANSA GARCIA OAKLEY TRUST3721 RIVER POINT COAKLEY KEVIN F & GABCIA OAKLEY ENRIQUETA CONSTANSA TRROR KEVIN F + ENRIQUETA CONSTANSA GARCIA OAKLEY TRUST3721 RIVER POINT COAKLEY KEVIN F & FOR KEVIN F + ENRIQUETA CONSTANSA TRROR KEVIN F + ENRIQUETA CONSTANSA GARCIA OAKLEY TRUST3721 RIVER POINT COAKLEY KEVIN F & FOR KEVIN F & FOR KEVIN F + ENRIQUETA CONSTANSA GARCIA OAKLEY TRUST3721 RIVER POINT COAKLEY KEVIN F & FOR KEVIN F + ENRIQUETA CONSTANSA GARCIA OAKLEY TRUST3721 RIVER POINT COAKLEY KEVIN F & FOR KEVI
                                                                                                                                            NIXON SAMUEL F JR12201 HAMMOCK CREEK WAYFORT MYERS, FL 33905
  10478065 31-43-26-04-0000F.0150
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ODEAL CYNTHIA K L/G5 LILY LAKE ROSELWHY, ON K9J GAKCANADA

ODONNELL BEATRICE V + ODONNELL EDWARD J3751 PEBBLEBROOK RIDGE CT #202FORT MYERS, FL 33905

OPARRELL DERMIM & DONNA LEBI2451 OAK BEND DERFORT MYERS, FL 33905

OHEA DAVID JOSEPH & OHEA BARBARA JOYCE16913 THUNDER HILLS DRPEOSTA, IA 52068

OLIVIER DAVID W & LEARNIGG? BROOKLEDGE CTONORTHFIELD, OH 44067

ONEIL JOHN G & ELIZABETH D287 HUGHES DRHAMILTON, NJ 08690

O'NEIL THOMAS D & ENCLAND AWY4852 PLAM BEACH BLUFOFORT MYERS, FL 33905

OFGENORTH JULIE M & OFGENORTH TIMOTHY J + BOUVIER SERENA C251 VILLAGER RDCHESTER, NH 03036

ORGUINE ELIZEN P11861 BRAMBLE COVE DEFORT MYERS, FL 33905

OVERMAN CAROL ANN & OVERWAN ROSERT LOUIS4029 COUNTRY CLUB DRIVE BLOOMFIELD HILLS, MI 48301

OVIER HARRY K III & OYLER DEBORAH L TREOR HARRY K III & DEBORAH L OYLER TRUST1577 FRY RDGREENWOOD, IN 46142

PAGEL SIGNE M TRFOR SIGNE M PAGEL TRUST3240 SANCTUARY POINTEFORT MYERS, FL 33905

PAPILLON DIANA L + WEDELES GEORGE P13040 PEBBLEBROOK POINT CLR#201FORT MYERS, FL 33905

PARIBLO MICH S JUSANNIS H8621 LAKEVIEW ISLE CTROORT MYERS, FL 33905

PARRED BANNY HUGHSTON & PARKER ARLEEN MARIE3031 MEANDERING WAY #101FORT MYERS, FL 33905

PARRICE DANNY HUGHSTON & PARKER ARLEEN MARIE3031 MEANDERING WAY #101FORT MYERS, FL 33905

PARRICE DANNY HUGHSTON & PARKER RALEEN MARIE3031 MEANDERING WAY #101FORT MYERS, FL 33905

PARRICE DANNY HUGHSTON & PARKER RALEEN MARIE3031 MEANDERING WAY #101FORT MYERS, FL 33905

PARRICE CARL & MARIE A11656 WINDING MAY #101FORT MYERS, FL 33905

PARRICE DANNY HUGHSTON & PARKER RALEEN MARIE3031 MEANDERING WAY #101FORT MYERS, FL 33905

PARRICE CARL & MARIE A11656 WINDING MAY #101FORT MYERS, FL 33905

PARRICE CARL & PARTICLA LYRGINIA LAPT 20213061 PEBBLEBROOK POINT CIRFORT MYERS, FL 33905

PARTINELLA JOHN F & PATIENCH MEANDERING WAY #101FORT MYERS, FL 33905

PARTINELA JOHN F & PATIENCH MEANDERING WAY #107FO
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PEDDIE MARGARET JAME2300 WOODDFIELD RODAKVILLE, ON L6H 677CANNAD
PEDDRO IRIARTE JR & RODRIGUEZ IRISAIDA MENDEZPO BOX 141734CAPE CORAL, FL 33914
PELLECCHIA DONALD E & PELLECCHIA VICKI S3471 CYPRESS MARSH DRFORT MYERS, FL 33905
PENROD DANN RANDY331 MAJESTIC OAK DRMURPHYSBORO, IL 62966
PEROTTI HENRY A & BARBARA A115 FORSYTHIA DR ELEVITTOWN, PA 19056
PERRY GEORGE & SUZANNESSOO CYPRESS MARSH DRFORT MYERS, FL 33905
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                                                                                                                                            PETER GUTLOVICS TRUST +BECKY S GUTLOVICS TRUST3291 ORANGETREE BNDFORT MYERS, FL 33905
PETERS LORI TRFOR PETERS REAL PROPERTY TRUST6710 LINCOLNSHIRE CTCAMLACHIE, ON NON 1E00
PETERSEN TERRY D TRFOR SHARON M PETERSEN TRUST37373 2ND STCROSSLAKE, MN 56442
  10493486 31-43-26-10-00000.0130
  10508409 31-43-26-12-0000B.0160
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10477974 31-43-26-04-0000B.0280
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PETERSON PATRICK & ANDERSON SANDRA3441 SHADY BEND WAYFORT MYERS, FL 33905
PETRICH ROBERT P & PETRICH PATRICIA D TRFOR PETRICH FAMILY TRUST178 JERICHO VALLEY DRNEWTOWN, PA 18940
                                                                                                                                          PERINCH ROBERT F & FEIRICH FAIRTCH AD IRROW FEIRICH FAMILII INSIT/O SERICHO VALLEI DEN PEANSCHMIDT DAVID A & PEANSCHMIDT DIANE R3240 COTTONWOOD BND #203FORT MYERS, FL 33905 PINTO SUSAN S TRFOR SUSAN S PINTO TRUST2331 TAMRACK STKALAMAZOO, MI 49006 PIPER CHRISTINE MCHRISTINE M PIPERIZOOD BRAMBLE COVE DRFORT MYERS, FL 33905 PIRRITANO GERALD + SCIME KAREN A13100 PEBBLEBROOK POINT CIR#102FORT MYERS, FL 33905 PISARIS PETER & DIANA J12481 VERANDAH BLVDFORT MYERS, FL 33905 PIVA DENNIS M & DEBRA 353511 LAKEVIEW ISLE CTFORT MYERS, FL 33905 POKRZYWA WALTER C & POKRZYWA MARILIN K3320 S CATAMOUNT SRNEW BERLIN, WI 53146 POLILOE COUN BICKURD R. DELIVER COUNTY ON NOW A STATE WARREND ON NOW AT A STATE WARREND ON NOW A STATE WARREND O
  10524033 32-43-26-18-00000.0140
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 10541348 32-43-26-23-0000s.0102
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POLLICE JOHN RICHARD & POLLICE LORI CHRISTINES94 STONEBURY CRESCENT WATERLOO, ON N2K 3R2CANADA
POMERANTZ PATRICIA TRFOR PATRICIA POMERANTZ TRUST3411 CYPRESS MARSH DRFORT MYERS, FL 33905
PORTER RICHARD A JR & PORTER CATHY A481 S MARKET STLOUDONVILLE, OH 44842
POST WILLIAM G & MAUREEN A3371 CYPRESS MARSH DRFORT MYERS, FL 33905
PREZIOSO MARCIA J & PREZIOSO WILLIAM R11801 BRAMBLE COVE DRFORT MYERS, FL 33905
PRIEM THEODORE L & PRIEM THERESA C12200 HAMMOCK CREEK WAYFORT MYERS, FL 33905
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                                                                                                                                          PRISTACH PETERS23 ELMOWOOD AUEYNCHBURG, VA 24503
PRODOEHL PETER J & PRODOEHL CYNTHIA A3510 CYPRESS MARSH DRFORT MYERS, FL 33905
PROSTROLLO PAT L & DEBRA D112 LINDEN DRMADISON, SD 57042
PRYER KEVIN LEE3210 COTTONWOOD BND #802FORT MYERS, FL 33905
PULTE TIMOTHY & MARY LISA3111 COTTONWOOD BND #1704FORT MYERS, FL 33905
QUINOMES ANA ROSA3230 COTTONWOOD BND #402FORT MYERS, FL 33905
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10518829 36-43-25-07-00004.0402
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RAGE GERGORY A & LISA M3590 LAKEVIEW ISLE CTFORT MYERS, FL 33905
RAGE GERALD E & SHERRY L3481 LAKEVIEW ISLE CTFORT MYERS, FL 33905
RAFIE WILLIAM GRANT & RAFIE HOLLY ANN3860 RIVENDALE DRIVEMEDINA, OH 44256
RAKOCINSKI CHARLES A & RAKOCINSKI JUDITH3210 ORANGETREE BNDFORT MYERS, FL 33905
RAPPETTE MARK V3790 PEBBLEBROOK RIDGE CT #201FORT MYERS, FL 33905
RATH THOMAS J TRFOR THOMAS J + KARLA R RATH TRUST7510 FOX POINT CIRMADISON, WI 53717
RATH THOMAS J TRFOR THOMAS J + KARLA R RATH TRUST7510 FOX POINT CIRMADISON, WI 53717
RATH BURNAS J TRFOR THOMAS J + KARLA R RATH TRUST7510 FOX POINT CIRMADISON, WI 53717
RATHBURN RICKEY L & RATHBURN BEVERLY J TRFOR RATHBURN TRUST3501 LAKEVIEW ISLE CTFORT MYERS, FL 33905
RAUSCH JEFFEEY L & DIANE M1127 WOODRIVER DRFIERER, SD 57501
  10524029 32-43-26-18-00000.0100
  10524045 32-43-26-18-00000.0260
10562904 32-43-26-23-0000A.0102
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                                                                                                                                         RAUCH FRANK W TRFOR RAUCH SURVIVORS TRUST3531 CYPRESS MARSH DRFORT MYERS, FL 33905
RAUSCH JEFFREY L & DIANE M1127 WOODRIVER DRPIERRE, SD 57501
RAVAZZOLO JULIO 69 REGAL ROGUELPH, ON NIK 186CANADA
RAYMOND F LUCCHETTI JR TRUST11657 WINDING RIVER DRFORT MYERS, FL 33905
REDDY JAGAN + GARISA PADMAIOZ2 RAMSEY LAKE ROSUBBURY, ON P38 6J7CANADA
REICHL JAMES K & TERRY M TRFOR JAMES & TERRY RBICHL LIVING TRUSTN1547 SILVER CANOE RDKESHENA, WI 54135
REILLY PAUL V & PATRICE M3740 RIVER POINT DRFORT MYERS, FL 33905
REILLY SEAN12310 HAMMOCK CREEK WAYFORT MYERS, FL 33905
REISER DAVID A & COLLEEN M6334 STONEBROOKFAIRVIEW, PA 16415
REUPERT DANIEL J & LORI A3211 ORANGETREE BNDFORT MYERS, FL 33905
REYNOLDS JAMES T & CLAIRE P125 BEETHOVEN CTEASTFORT, NY 11941
REYNOLDS MICHAEL DAVID TRFOR MICHAEL DAVID REYNOLDS 2019 TRUST225 SANDRINGHAM CTFARRAGUT, TN 37934
REYNOLDS RICHARD J & REYNOLDS CAROLE R2055 MARYWOOD LANDWEST SAINT PAUL, MN 55118
RICHARDS WILLARD E TRFOR WILLARD E + DONNA P RICHARDS TRUST3011 MEANDERING WAY #101FORT MYERS, FL 33905
RIDOUT RONALD & RIDOUT SUSAN SAMANTHA13160 ORANGETEE BNDFORT MYERS, FL 33905
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  10518845 36-43-25-07-00006.0606
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 10493478 31-43-26-10-00000.0050 RIDOUT RONALD & RIDOUT SUSAN SAMANTHA3160 ORANGETREE BNDFORT MYERS, FL 33905
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10518888 36-43-25-07-00014.1405 ROARK BRIAN D L/E7356 BRIDGE POINT DRCINCINNATI, OH 45248
                                                                                                                                 ROARK BRIAN D L/E/356 BRIDGE POINT DRCINCINNATI, OH 45248
ROBERT C KNIFFIN TRUST +PARTICIA A KNIFFIN TRUSTPO BOX 612JACKSON, OH 45640
ROBERT H ANNIS II TRUST +PAMELA V ANNIS TRUST402 EAST RDCORNISH, NH 03745
ROBERT M JONES TRUST +KAREN M JONES TRUST4235 COYOTE LAKES CITLAKE IN THE HILLS, IL 60156
ROBERT M MIRAU TRUST +DEBORAH J MIRAU TRUST3820 RIVER POINT DRFORT MYERS, FL 33905
RODEN WILLIAM J & EDWARDS BARBARA K L/E11851 BRAMBLE COVE DRFORT MYERS, FL 33905
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10477899 31-43-26-04-0000A.0050
                                                                                                                                 RODEN WILLIAM J & EDWARDS BARBARA K L/E11851 BRAMBLE COVE DRFORT MYERS, FL 33905
ROGER D MATHIESEN TRUST + JUDY K MATHIESEN TRUST251 DRANGETREE BNDFORT MYERS, FL 33905
ROISUM JOSEPH D & KARA J3381 OLD STAGE RDSTOUGHTON, WI 53589
ROJAS-MARCANO INVESTMENTS LLCPO BOX 821405PEMBROKE PINES, FL 33082
ROMANO DEBBIE-LYNN2 REST CTFARMINGVILLE, NY 11738
ROMAND DEBBIE-LYNN2 REST CTFARMINGVILLE, NY 11738
ROMALD W BROWN TRUST +GAIL E HERTIG TRUST3740 PEBBLEBROOK RIDGE CT #201FORT MYERS, FL 33905
ROSE NEAL P & KELLY N13121 PEBBLEBROOK POINT CIRE/202FORT MYERS, FL 33905
ROSE NOPAT SHANNON3741 PEBBLEBROOK RIDGE CT #101FORT MYERS, FL 33905
ROSENBAUM PAUL D & GINA K81 SUNSET DRNORTH SIOUX CITY, SD 57049
ROSENBERG DAVID12451 VERANDAH BLVDFORT MYERS, FL 33905
ROSENBORG SHARON3241 COTTONWOOD BND #104FORT MYERS, FL 33905
ROSENBORG SHARON3241 COTTONWOOD BND #104FORT MYERS, FL 33905
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ROUTZONG AIMEE & INCALLS JERRY WPC BOX 1592FORT MYERS, FL 33902
RUSSELL JAMES A & MICHELLE TRFOR RUSSELL FAMILY TRUST8469 PINE COVE DRCOMMERCE TOWNSHIP, MI 48382
RUTHERFORD JON C & RUTHERFORD MELINDA K3741 LAKEVIEW ISLE CTFORT MYERS, FL 33905
RUTKOSKI TIMOTHY J & MEGAN44 YOLANDA DRSHAVERTOWN, PA 18708
SABOURIN JOSEPH A & DEBRA 13711 PEBBLEBROOK RIDGE CT #101FORT MYERS, FL 33905
SAMUEL CHRISTINE ANN & SAMUEL BRIAN THOMAS36 GRACE GARDENSUNITED KINGDOM
10524035 32-43-26-18-00000.0160
10477937 31-43-26-04-0000A.0550
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 10590636 36-43-25-L2-09000.1410
 10541341 32-43-26-23-0000B.0101
10477952 31-43-26-04-0000B.0060
                                                                                                                               SAMUEL CHRISTIME ANN & SAMUEL BERIAN THOMAS36 GRACE GARDENSUNITED KINGDOM

SANDER RIVKA + SANDER DENA3101 COTTONNOOD BND #1802FORT MYERS, FL 33905

SANSOM J RICHARD & TOBY K + SANSOM JORDON RE TA L3462 QUEEN ST RR # 2CAMLACHIE, ON NON 1E0CANADA

SAPUTO ANTHONY P & MARY LOU47698 WOODBERRY ESTATES DRWACOMB, MI 48044

SAUSI MILITAM J + DEBRA L12655 OAK BEND DRFORT MYERS, FL 33905

SAVOIE WILLIAM J + DEBRA L12655 OAK BEND DRFORT MYERS, FL 33905

SAVOIE WILLIAM J + DEBRA L12655 OAK BEND DRFORT MYERS, FL 33905

SCHEIDET ROBERT AUGUST & SCHEIDET CHERYL ELIZABETH460 THE GREENWAYEAST MARION, NY 11939

SCHERFF SCOTT ALAN & WIDDERS CATHY ANNE TRFOR SCOTT ALAN + CATHY ANNE WIDDERS TRUST12651 OAK BEND DRFORT MYERS, FL 33905

SCHMIDT STEPHEN A & DEERA J12230 HAMMOCK CREEK WAYFORT MYERS, FL 33905

SCHMIDT KARL A3900 WEYMOUTH WOOD DRWEDINA, OH 44256

SCHNEIDER DOUGLAS J TRFOR SCHNEIDER TRUST11037 CUTLER ROPORTLAND, MI 48875

SCHNEIDER DUUGLAS J TRFOR SCHNEIDER TRUST11037 CUTLER ROPORTLAND, MI 48875

SCHNEIDER MAUREEN C TRFOR RODERICK V + MAUREEN C SCHNEIDER TRUST12250 HAMMOCK CREEK WAYFORT MYERS, FL 33905

SCHNEIDER MAUREEN C TRFOR RODERICK V + MAUREEN C SCHNEIDER TRUST12250 HAMMOCK CREEK WAYFORT MYERS, FL 33905

SCHOEN STEPHEN J + MARY A TRFOR STEPHEN J + MARY ANN SCHOEN TRUST2476 WYNDRUSH DRSUAMICO, WI 54173

SCHECK TODD A & WENDLY S4151 FAIRWAY DRMEDINA, OH 44256

SCHNOEDER THOMAS TRFOR SCHROEDER FAMILY TRUST3721 MOSSY OAK DRFORT MYERS, FL 33905

SCHROEDER THOMAS TRFOR SCHROEDER FAMILY TRUST3721 MOSSY OAK DRFORT MYERS, FL 33905
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SCHROEDER THOMAS TRFOR SCHROEDER FAMILY TRUST3721 MOSSY OAK DRFORT MYERS, FL 33905
SCHROEDEN STEPHEN & SCHROEDER FAMILY TRUST3721 MOSSY OAK DRFORT MYERS, FL 33905
SCHROEDER THOMAS 12030 BRAMBLE COVED DRFORT MYERS, FL 33905
SCHOL DALE & LORSTTA5405 WATSON WAYREGINA, SK $4X 0G6CANADA
SCHULT MONAS12030 BRAMBLE COVED DRFORT MYERS, FL 33905
SCHUNT MICHAEL W & LISA A3240 CYPRESS MARSH DRFORT MYERS, FL 33905
SCHUNTER MYNE L & EARLENEI1901 BRAMBLE COVE FORT MYERS, FL 33905
SCHUARCHE CRAIG JPO BOX 100DELISLE, SK $50 0POCANADA
SCHUTTE WAYNE L & EARLENEI1901 BRAMBLE COVE FORT MYERS, FL 33905
SCHWARTZ DAVID S & NANCY M3230 CYPRESS MARSH DRFORT MYERS, FL 33905
SCHWARTZ RENNETH RICHARD & SCHWARTZ DONNA KAY11648 WINDING RIVER DRFORT MYERS, FL 33905
SCHWARTZ ROBERT M & SCHWARTZ FRANCINE G3841 LAKEVIEW ISLE CTFORT MYERS, FL 33905
SCHARATZ ROBERT M & SCHWARTZ FRANCINE G3841 LAKEVIEW ISLE CTFORT MYERS, FL 33905
SCHARATZ ROBERT M & SCHWARTZ FRANCINE G3841 LAKEVIEW ISLE CTFORT MYERS, FL 33905
SEDEGER CHARLES F & VICKIE B3430 LAKEVIEW ISLE CTFORT MYERS, FL 33905
SEGEGER CHARLES F & VICKIE B3430 LAKEVIEW ISLE CTFORT MYERS, FL 33905
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SEDIAL STTEINER LTRFOR STEPHEN L + MARY LYNN SEIDL TRUST3750 RIVER POINT DRFORT MYERS, FL 33905
SETAK ENTERPRISES INC3 GAYLORD ROCARDINAL, ON KOE IEOCANADA
SETTINERI CYRUS366 WHEELERS FARM ROAD 207MLIFORD, CT 06461
SETTIE NEIL ALLEN & SETTLE KATHLEEN LOUISESIJAS LOST HICKORY CTCLARKSTON, MI 48348
SEVERANCE RICHARD P & SEVERANCE GRETCHEN L12620 OAK BEND DRFORT MYERS, FL 33905
SHABFER IAN A & REEVA D TRFOR IAN A & REEVA D SHAFFER TRUST3831 MOSSY OAK DRFORT MYERS, FL 33905
SHABAZ WAYNE WILSON & SHABAZ CYNTHIA DARLENE TRFOR SHABAZ FAMILY TRUST5383 MOSSY OAK DRFORT MYERS, FL 33905
SHABIRO DAVID K & RUTH J12591 OAK BEND DRFORT MYERS, FL 33905
SHAPIRO 
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SHOCKLEE TIMOTHY P TR +SCHOCKLEE PAMELA M TR13527 SUNSET RIDGE LNSAINT LOUIS, MO 63128
SHOOK NEIL D46 S ELM ST NAZARETH, PA 18064
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SHUSTER S JEFFREY & LINDA342O CYPRESS MARSH DEFORT MYERS, FL 33905
SIBBIO CRAIG S & KIMBERLY S3061 MEANDERING WAY#102FORT MYERS, FL 33905
SIBBEN JOHN NICHOLAS + CARLIN JEAN322O COTTONWOOD BND #601FORT MYERS, FL 33905
SILVIO A LORENZINI TRUST +JILL J LORENZINI TRUST12650 OAK BEND DRFORT MYERS, FL 33905
SIMVON THOMAS A & BONNIE J16246 STATE ROUTE 301 LAGRANGE, OH 44050
SIMS GARY R & LINDA J L/E382O LAKEVIEW ISLE CTFORT MYERS, FL 33905
SINCLAIR CLARK E130 WOODLAND DRWADISON, SD 57042
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SINGER ELLEN ANN3791 PEBBLEBROOK RIDGE CT #102FORT MYERS, FL 33905
SIRIUS INVESTMENTS LLCNANCY E SNELL MGR3821 N TAZEWELL STARLINGTON, VA 22207
                                                                                                                                 SIRIUS INVESTMENTS LLCNANCY E SNELL MGR3821 N TAZEMELL STARLINGTON, VA 22207
SIZER ROBERT E JR & SIZER DEBORAH J13071 PEBBLEBROOK POINT CIR#202FORT MYERS, FL 33905
SMITH GARY & CALLAGHAN AMY TRFOR MAXIMILLION TRUST5481 SILVERSTONE TERCOLORADO SPRINGS, CO 80919
SMITH NANCY ANN3230 COTTONWOOD END #404FORT MYERS, FL 33905
SMITH ROBERT D & SHIRLEY A12021 BRAMBLE COVE DRFORT MYERS, FL 33905
SNEDDEN WAYNE GEORGE & SNEDDEN ELEANOR KAREN L/E1 EDGEWATER DRENNISMORE, ON KOL 1TOCANADA
SOEHNER DIANE U13100 PEBBLEBROOK POINT CIRZO1FORT MYERS, FL 33905
SOKOL ROBERT JAMES & SOKOL KATHERINE L1538 RANDY ROSARINA, ON N7S 3N4CANADA
SOMMA STEVEN3151 COTTONWOOD END #1301FORT MYERS, FL 33905
SOUZA WILLIAM JOHN & SOUZA ELAINE MARIE3780 PEBBLEBROOK RIDGE CT #102FORT MYERS, FL 33905
SPARTH JOHN JA SUEND D L/E3310 SHADY REND MAYEOFT MYERS, FL 33905
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SPAETH JOHN J & SUSAN D L/S3310 SHADY BEND MAYFORT MYERS, FL 33905
SPOHN PETER J & KATY J12261 HAMMOCK CREEK WAYFORT MYERS, FL 33905
STAAB CHARLES J TRFOR CHARLES J STAAB TRUST45 CATHEDRAL CIRNASHUA, NH 03063
STADLER JON J3396 FINGER ROGREEN BAY, WI 54311
STADTHAGEN THOMAS & MICHELE12780 MOSSY BEND CIRFORT MYERS, FL 33905
STANCEL CHAD & AMANDA JILL3161 COTTONWOOD BND #1202FORT MYERS, FL 33905
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STEELE THOMAS D & DIXIE3700 MOSSY OAK DRFORT MYERS, FL 33905
STEINER DOUGLAS LIBIS COTTOMWOOD BND #903FORT MYERS, FL 33905
STEINER DOUGLAS LIBIS COTTOMWOOD BND #903FORT MYERS, FL 33905
STEURS GOBERT G & DONNA MI3110 PEBBLEBROOK POINT CIR# 102FORT MYERS, FL 33905
STEUBS JOHN ARTHUR & STEUBS JULIE ELIZABETH7032 OAK POINTE CURVEBLOOMINGTON, MN 55438
STEWART JOHN CASEY TRFOR BRENDA L STEWART TRUST11931 BRAMBLE COVE DRFORT MYERS, FL 33905
STRAHMAN JENNIFER L3230 SHADY BEND WAYFORT MYERS, FI 33905
STUFF MIGHAEL + STUFF LAURIE3761 RIVER POINT DRFORT MYERS, FL 33905
SULLIVAN PATRICK & HELEN414 PLAZA DR STE 301WESTMONT, IL 60559
SULTION SANDRA H & DOWLING AUSTIN M# 10213081 PEBBLEBROOK POINT CIRFORT MYERS, FL 33905
SVEC NANCY M L/ELIB70 BRAMBLE COVE DRFORT MYERS, FL 33905
SWAENTZ KELLY B TRFOR KELLY B + NIYANI SWARTZ TRUST1321 UPLAND DR PMB 20807HOUSTON, TX 77043
TARR HOWARD + HOWARD TARR TRUST3411 CYPRESS MARSH DRFORT MYERS, FL 33905
TAYLOR GERALDI3010 PEBBLEBROOK POINT CIR#101FORT MYERS, FL 33905
                                                                                                                                   STANFORD SUZANNE M TRFOR SUZANNE M STANFORD TRUST14900 CRYSTAL SPRINGS CTORLAND PARK, IL 60467
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                                                                                                                  TERRY F SKYRMES TRUST +CATHY W SKYRMES TRUST12471 VERANDAH BLVDFORT MYERS, FL 33905
TERRY MICHAEL A & TERRY MARGARET M + LEIBY DEAN MARSHALL & LEIBY MAUREEN P11529 VERANDAH PALM CTFORT MYERS, FL 33905
THOMAS DAVID3841 RIVER POINT DRFORT MYERS, FL 33905
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THOMPSON MATTHEW M & THOMPSON PAULA MI3000 PEBBLEBROOK POINT CIR#102FORT MYERS, FL 33905
THOMPSON RICHARD JOHN & THOMPSON BELINDA LANE11636 WINDING RIVER DRFORT MYERS, FL 33905
THOMPSON ROBERT E & THOMPSON PAMELA S1632 CLIFTON DOWNS CT # 202KENNESAW, GA 30144
TIMMENY JOHN P & PATRICIA B THEOR TIMMENY TRUST13000 PEBBLEBROOK POINT CIR#201FORT MYERS, FL 33905
TJL PROPERTIES LLCK7168 WINNEBAGO DRFOND DU LAC, WI 54935
TLEMMI HOLDINGS LLC6893 OLD CHAPEL RDCINCINNATI, OH 45244
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TOBACK NORMAN P & ILONA A3431 SHADY BEND WAYFORT MYERS, FL 33905
TOM AND KELLIE SCHROEDERPROPERTIES LLC3721 MOSSY OAK DRFORT MYERS, FL 33905
TOOL MARK E & MARGARET R13310 ARLINGTON HAWMOCK CTFORT MYERS, FL 33905
TOPPI SAM N & ELIZABETH A3240 COTTONWOOD BND #205FORT MYERS, FL 33905
TORO ELMER F & AMANDA TRFOR TORO FAMILY TRUST12320 HAWMOCK CREEK WAYFORT MYERS, FL 33905
TOME VERONICA HELENPO BOX 61368FORT MYERS, FL 33906
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TREBEL JOHN M & DONNA M3430 SHADY BEND WAYFORT MYERS, FL 33905
TRUDELL BETH3100 COTTONWOOD BND #1901FORT MYERS, FL 33905
TRUTAS TSEVEN TRFOR STEVEN TRUTA TRUST12441 VERANDAH BLVDFORT MYERS, FL 33905
TSIPIS EVANGELOS G2800 NADEAU RDMONROE, MI 48162
TURPIE GEORGE & RITA1465 SHORE RDLONDON, ON NGK 428CANDAD
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UNDERWOOD JEFFREY S TRFOR UNDERWOOD FAMILY TRUST730 MASON LNLAKE IN THE HILLS, IL 60156
V SHOWCASE LLC7702 SANTA MARCHERITA WAYNAPLES, FL 34109
VAN NOSTRAN DOUGLAS C TRFOR DOUGLAS C VAN NOSTRAN TRUST930 KNOLL ST SENORTH CANTON, OH 44709
VANDERSANDEN SCOTT T557 FARGO TRIMIDDLETON, WI 53562
VANOS THEODORE & SANDRA8143 HILLSBORO ROPLYMPTON, ON NON 1J6CANADA
VEMULAPALLI KUTUMBARAO & VEMULAPALLI LAKSHMI R TRFOR VEMULAPALLI FAMILY TRUST3251 CYPRESS MARSH DRFORT MYERS, FL 33905
VERANDAH FLORIDA LLCTERESA B ANDERS 2051 JAMES EVELIYN LMROCKINGHAM, VA 22802
VICKOWSKI CAROL D3431 LAKEVIEW ISLE CTFORT MYERS, FL 33905
VICTOR WILLIAM H & BONNIE3010 MEANDERING WAY #102FORT MYERS, FL 33905
VICTOR WILLIAM H & BONNIE3010 MEANDERING WAY #102FORT MYERS, FL 33905
VICTOR WILLIAM H & BONNIE3791 PEBBLEBROOK RIDGE CT #202FORT MYERS, FL 33905
VICTOR WILLIAM ROBERT & WAGNER KATHLEEN ANN3221 COTTONWOOD BEND#503FORT MYERS, FL 33905
WAGNER WILLIAM ROBERT & WAGNER KATHLEEN ANN3221 COTTONWOOD BEND#503FORT MYERS, FL 33905
WALTER KRISTEN3240 COTTONWOOD BND #202FORT MYERS, FL 33905
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WALDRON JERRY D & SANDRA J2001 CIRCLE CTBEDFORD, IN 47421
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WALKER WENDY L3161 COTTONWOOD BND # 1204FORT MYERS, FL 33905
WALLER JEFFREY M TRFOR JEFFREY M WALLER TRUST11791 TAWAS CTBOKEELIA, FL 33922
                                                                                                               WALLER JEFFREY M TRFOR JEFFREY M WALLER TRUST11791 TAWAS CTBOKEELIA, FL 33922
WALTERS FREDERICK LEE & WALTERS KELLY LEE3141 COTTONWOOD BND #1406FORT MYERS, FL 33905
WAN YUNTAO3151 COTTONWOOD BND #1306FORT MYERS, FL 33905
WASHINGTON DERRICK L & WASHINGTON STACY A3351 COTTAGE HILL DEGREEN BAY, WI 54311
WATKINS RICHARD W & WATKINS DARLENE T TRFOR RICHARD W + DARLENE T WATKINS TRUST12641 OAK BEND DRFORT MYERS, FL 33905
WATSON PERRY & DEBORAH R + WATSON PARIS3721 LAKEVIEW ISLE CTFORT MYERS, FL 33905
WEBSTER MICHAEL & LISA116 REMBRANDT CTANCASTER, ON 19G 3NSCANADA
WEDBLES BETTY J13040 PEBBLEBROOK FOINT CIR#202FORT MYERS, FL 33905
WEENS JEFREY MARFIN & WEEKS ALETTA ELIZABETH L/E3381 CYPRESS MARSH DRFORT MYERS, FL 33905
WEINHART JOHN M & PELZ NANCY K3790 MOSSY OAK DRFORT MYERS, FL 33905
WEINHART JOHN M & PELZ NANCY K3790 MOSSY OAK DRFORT MYERS, FL 33905
WELS JEFREY MARFIN & WEEKS LELTAE ELIZABETH L/E3381 CYPRESS MARSH DRFORT MYERS, FL 33905
WELS DENNIS W TRFOR DENNIS W WELLS TRUST3/420 SHADY BEND WAYFORT MYERS, FL 33905
WESTON WILLIAM C & WENGER CECILIA ANNICA1610 OAK BEND DRFORT MYERS, FL 33905
WESTON WILLIAM C TRFOR WILLIAM C MESTON TRUST3/80 PEBBLEBROOK RIDGE CT #101FORT MYERS, FL 33905
WESTON WILLIAM C TRFOR WILLIAM C WESTON TRUST3/80 PEBBLEBROOK RIDGE CT #101FORT MYERS, FL 33905
WHITTAKER LIKA JORDAN & WHITTAKER DAVID3/61 MOSSY OAK DR FORT MYERS, FL 33905
WHITTING KATHLEEN ANN TRFOR KATHLEEN ANN WHITING TRUST3/491 LAKEVIEW ISLE CTFORT MYERS, FL 33905
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WILEY KATHERINEL3090 PEBBLEBROOK POINT CIR#201FORT MYERS, FL 33905
WILLIAMS ARTHUR J JR & WILLIAMS HELEN M TRFOR ARTHUR J + HELEN M WILLIAMS JR TRUST9 CABOT RDMERRIMACK, NH 03054
WILLIAMS KENNETH RICHARD & WILLIAMS BRENDA JEANPO BOX 537HAVELOCK, ON KOL 1ZOCANADA
                                                                                                              WILLIAMS ARTHOR JOR WILLIAMS HELEN M TRYOR ARTHOR J + HELEN M WILLIAMS BY TROSTY CABOT ROMERKIMM WILLIAMS KENNETH ICHARD & WILLIAMS BERNDA JEANDO BOX 537HAVELOCK, ON KOL 1ZOCANADA WILLIAMS ROBERT A & MARY A12501 OAK BEND DRFORT MYERS, FL 33905
WINCHESTER CHARLES & JOYCE3320 SANCTUARY POINTFORT MYERS, FL 33905
WINCHESTER CHARLES & JOYCE3320 SANCTUARY POINTFORT MYERS, FL 33905
WINTER JAMES BRUCE & WINTER SUSAN LYNNI30 4TH ST WOWEN SOUND, ON NAK 3J9CANADA WISHART ERIC J & COSTA DORERM MIOLO SAW MILL DR #102NORTH KINGSTOWN, RI 02852
WOBBLETON JEFFREY & BOWEN KAREN3131 MEANDERING WAY #201FORT MYERS, FL 33905
WOLF KENT A3191 ORANGETREE BNDFORT MYERS, FL 33905
WOLF KENT A3191 ORANGETREE BNDFORT MYERS, FL 33905
WOLF KENT A191 ORANGETREE BNDFORT MYERS, FL 33905
WULLSCHLEGER KURT E TRFOR KURT H JANE WULLSCHLEGER TRUST11588 WINDING RIVER DRFORT MYERS, FL 33905
WYAND CHARLES C & MARY ANNÓ CARRIAGE LNNEW FAIRFIELD, CT 06812
WYAND CHARLES C & MARY ANNÓ CARRIAGE LNNEW FAIRFIELD, CT 06812
WYAND CLIFFORD L & CATHY L32 STAFFORD DRFLATTSBURGH, NY 12901
WYAND MARY K TRFOR MARY KATHERINE WYAND TRUSTPO BOX 775NEW LONDON, NH 03257
YODER VERANDAH LLC2466 OAK RIDGE RDHARRISONBURG, VA 22801
YOUNG BRUCE D & DIANE L1100 HAYDONBRIDGE CTMISSISSAUGA, ON L5V 1J4CANADA
ZAMPICENI PAUL J & DENISE C3081 MEANDERING WAY #201FORT MYERS, FL 33905
ZAPATA DAVID A TRFOR ZAPATA COPPO TRUST41 ACADEMY STSKANBATELES, NY 13152
ZAPISEK MARK JOSEPH & ZAPISKE VIGGINIA ANNA29 N FRANKLIN ST #400SYRACUSE, NY 13204
ZAREMBA JAMES VERNON & ZAREMBA WENDY21083 N COLUMBUS DRBARRINGTON, IL 60010
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10492639 31-43-26-09-0000B.0010
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10477943 31-43-26-04-0000A.0610
10499405 31-43-26-07-0000J.0101
10485163 31-43-26-07-0000B.0201
10493496 31-43-26-10-00000.0230
10518849 36-43-25-07-00007.0704
10562953 32-43-26-23-000FF.0201
10590617 36-43-25-L2-09000.1180
10541393 32-43-26-23-0000x.0102
10477930 31-43-26-04-0000A.0480
10492641 31-43-26-09-0000B.0030
10477953 31-43-26-04-0000B.0070
10552671 32-43-26-23-000BB.0102
 10508703 31-43-26-07-0000G.0201
10562926 32-43-26-23-0000G.0202
10478074 31-43-26-04-0000F.0240
                                                                                                                ZAREMBA JAMES VERNON & ZAREMBA WENDY21083 N COLUMBUS DRBARRINGTON, IL 60010 ZHANG TINA10731 CHASE CTFISHERS, IN 46037 ZIMMERMAN AUDIE & CYNTHIA3290 SHADY BEND WAYFORT MYERS, FL 33905
 10509004 32-43-26-13-00000.0650
10541340 32-43-26-23-000KK.0202
10477981 31-43-26-04-0000B.0350
10492633 31-43-26-09-0000A.0030 ZUHLKE JAMES R & DEBORAH A12421 OAK BEND DRFORT MYERS, FL 33905
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# VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT

## RESOLUTION 2024-08 [FY 2025 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VERANDAH WEST 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 West 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 WEST 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 14<sup>th</sup> day of August, 2024.

Exhibit B:

Assessment Roll

ATTEST:	VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT
	Ву:
Secretary/Assistant Secretary	lts:
Exhibit A: Budget	

# VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT



#### **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 WEST 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) <u>regular</u> 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. <u>INFRASTRUCTURE AND FACILITIES MAINTENANCE</u>

#### **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 WEST 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 <crismondc@whhassociates.com>

Sent: Friday, August 9, 2024 8:30 AM

To: Michele Boose < Michele B@vcalife.com>

Cc: jeff.jordan@kw.com; 'dmoore@verandahcdds.net' <dmoore@verandahcdds.net>; shane willis

<williss@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 < Michele B@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: <u>270 W Plant Street</u>, <u>Suite 340</u>, <u>Winter Garden</u>, <u>FL 34787 877-221-6919</u> | <u>RealManage</u> | <u>Verandah Community Website</u> | <u>CiraConnect</u>

## VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT

# UNAUDITED FINANCIAL STATEMENTS

VERANDAH WEST
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JUNE 30, 2024

# VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2024

	Majo				
		Debt	 Total		
		Service	Governmental		
	General	Series 2013	Funds		
ASSETS					
Cash (SunTrust)	\$166,117	\$ -	\$ 166,117		
Investments					
Revenue account	-	274,961	274,961		
Reserve account	-	448,350	448,350		
Due from general fund	-	21,003	21,003		
Off-roll Assessments receivable	-	5,351	5,351		
Due from Verandah East	1,078		1,078		
Due from other	12,709	-	12,709		
Deposits	57		57		
Total assets	\$ 179,961	\$ 749,665	\$ 929,626		
LIABILITIES Liabilities:					
Accounts payable	\$ 18,113	\$ -	\$ 18,113		
Due to debt service fund	21,003	-	21,003		
Due to other governments	1,063		1,063		
Total liabilities	40,179		40,179		
DEFERRED INFLOWS OF RESOURCES					
Unearned revenue	4,781	-	4,781		
Deferred revenue	12,709	5,351	18,060		
Total deferred inflows of resources	17,490	5,351	22,841		
Fund balances: Restricted for:					
Debt service	-	744,314	744,314		
Unassigned	122,292	-	122,292		
Total fund balances	122,292	744,314	866,606		
Total liabilities, deferred inflows of resources					
and fund balances	\$179,961	\$ 749,665	\$ 929,626		

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

	Current Month		Year to Date		Budget		% of Budget
REVENUE							
Special assessment: on-roll	\$	2,620	\$ 197	',501	\$	195,561	101%
Special assessment: off-roll		1,594	14	,342		19,123	75%
Interest & miscellaneous		1		20		337	6%
Total revenue		4,215	211	,863		215,021	99%
EXPENDITURE							
Professional & administrative							
Supervisor fees		-	3	,136		3,930	80%
Management and accounting		5,846	52	2,616		70,155	75%
Audit		-	8	3,344		8,365	100%
Legal		31	4	,846		5,614	86%
Field management		990	8	3,911		11,881	75%
Engineering		964	7	,483		5,614	133%
Trustee		-	5	,770		5,614	103%
Dissemination agent		387	3	,487		4,649	75%
Arbitrage		280		280		1,684	17%
Assessment roll preparation		1,123	10	,105		13,474	75%
Telephone		36		326		435	75%
Postage		18		400		281	142%
Insurance		-	8	,429		8,534	99%
Printing & binding		76		680		906	75%
Legal advertising		184		184		842	22%
Office expenses and supplies		-		-		140	0%
Website		-		395		792	50%
Contingencies		71		507		842	60%
Annual district filing fee		-		196		196	100%
Total professional & admin		10,006	116	5,095		144,173	81%
Water management							
Contractual services		5,706	40	,413		69,055	59%
Aquascaping		-,		,807		2,807	385%
Utilities		43	. •	439		730	60%
Contingencies		-		280		2,807	10%
Total water management		5,749	51	,939		75,399	69%

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

	Current Month	Year to Date	Budget	% of Budget
Other fees and charges				
Property appraiser	913	913	936	98%
Tax collector		1,617	1,723	94%
Total other fees & charges	913	2,530	2,659	95%
Total expenditures	16,668	170,564	222,231	77%
Excess/(deficiency) of revenues over/(under) expenditures	(12,453)	41,299	(7,210)	
Fund balances - beginning Fund balances - ending	134,745 \$ 122,292	80,993 \$ 122,292	73,857 \$ 66,647	

# VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES DEBT SERVICE FUND 202 - SERIES 2013 FOR THE PERIOD JUNE 30, 2024

	Current Month	Year to Date	Budget	% of Budget
REVENUES	•			
Special assessment: on-roll	\$ 12,126	\$ 906,442	\$ 906,231	100%
Special assessment: off-roll	-	269,196	332,699	81%
Interest income	2,923	35,576	-	N/A
Total revenues	15,049	1,211,214	1,238,930	98%
EXPENDITURES				
Debt service				
Principal	_	755,000	755,000	100%
Prepayment	-	5,000	-	N/A
Interest	-	477,875	478,000	100%
Total debt service		1,237,875	1,233,000	100%
Excess/(deficiency) of revenues				
over/(under) expenditures	15,049	(26,661)	5,930	
Fund balances - beginning	729,265	770,975	682,094	
Fund balances - ending	\$ 744,314	\$ 744,314	\$ 688,024	

### VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT

### **MINUTES**

### **DRAFT**

1 2 3 4	VERAN COMMUNITY DE	S OF MEETING IDAH WEST VELOPMENT DISTRICT
5	The Board of Supervisors of the Veran	dah West Community Development District held a
6	Regular Meeting on May 8, 2024 at 2:00 p.	.m., at 11390 Palm Beach Blvd., First Floor, Fort
7	Myers, Florida 33905.	
8		
9 10	Present were:	
11	Jeffrey Jordan	Chair
12	Susie McIntyre	Vice Chair
13	Paul Zampiceni	Assistant Secretary
14	Gerald Baldwin	Assistant Secretary
15	Edward Faynor	Assistant Secretary
16		
17	Also present:	
18		
19	Chuck Adams (via telephone)	District Manager
20	Cleo Adams	District Manager
21	Shane Willis	Operations Manager
22	Alyssa Willson (via telephone)	District Counsel
23	Brent Burford (via telephone)	District Engineer
24	Mark Zordan (via telephone)	Johnson Engineering Inc. (JEI)
25	Brenda Radford (via telephone)	MRI Inspection, LLC
26		
27		
28	FIRST ORDER OF BUSINESS	Call to Order/Roll Call
29		
30	Mrs. Adams called the meeting to orde	er at 2:08 p.m.
31	All Supervisors were present.	
32		
33	SECOND ORDER OF BUSINESS	Public Comments (3 minutes per person)
34		
35	There were no public comments.	
36		
37 38 39	THIRD ORDER OF BUSINESS	Consideration of Resolution 2024-01, Electing and Removing Officers of the District and Providing for an Effective Date

40 41		Mrs. Adams presented Resolution 2	024-01. The following slate was nominated:
42		Jeffrey Jordan	Chair
43		Susie McIntyre	Vice Chair
44		Paul Zampiceni	Assistant Secretary
45		Gerald Baldwin	Assistant Secretary
46		Edward Faynor	Assistant Secretary
47		No other nominations were made.	
48		The Resolution removes the following	ng from the Board:
49		Lorie St. Lawrence	Assistant Secretary
50		The following prior appointments by	y the Board remain unaffected by the Resolution:
51		Cleo Adams	Assistant Secretary
52		Craig Wrathell	Assistant Secretary
53		Craig Wrathell	Treasurer
54		Jeff Pinder	Assistant Treasurer
55			
56 57 58		Resolution 2024-01, Electing, as	econded by Mr. Zampiceni, with all in favor, nominated, and Removing Officers of the ng for an Effective Date, was adopted.
59 60 61 62 63	FOUR <sup>*</sup>	TH ORDER OF BUSINESS	Consideration of Johnson Engineering, Inc. New Rate Schedule
64		·	n Engineering, Inc. New Rate Schedule, which went
65	into ei	fect September 6, 2023. There is an a	approximate 10% increase in the rates.
66	ī		
67 68 69 70		•	d seconded by Mr. Jordan, with all in favor, Rate Schedule, effective September 6, 2023,

71

FIFTH ORDER OF BUSINESS	Consideration of MRI Inspection,			
	Proposals for 2024 Cleaning of Storr			
	Structures			

Mrs. Adams presented the MRI Inspection, LLC Proposals for 2024 Cleaning of Storm Structures. She recalled previous discussions wherein the Board directed Staff to have the pipes inspected. She stated that the Verandah East CDD Board approved cleaning pipes and structures with 25% or more blockage. She advised that a \$200 assessment increase is necessary in order to maintain the storm structures.

Mr. Burford stated it is standard practice to clean out any pipes with 25% or more blockage, based on the pipe diameter.

Discussion ensued regarding the pipes highlighted in yellow on the Inspection Report, the \$200 assessment increase and the interconnect pipes.

On MOTION by Mr. Zampiceni and seconded by Mr. Baldwin, with all in favor, proceeding with cleaning all pipes and structures that have 25% or more fill/debris, per the MRI Inspection, LLC Proposals for 2024 Cleaning of Storm Structures, was approved.

### SIXTH ORDER OF BUSINESS

Consideration of MRI Construction, Inc. Proposal #462 for Lake H12 Lake Bank Restoration

Mrs. Adams presented MRI Construction, Inc. Proposal #462 for Lake H-12 Lake Bank Restoration, in the amount of \$118,683. She discussed the scope of work, the proposed Fiscal Year 2025 budget, littoral plantings, utilizing unassigned fund balance, the GIS map, the assessment increase and the need for an explanation memo to property owners.

On MOTION by Mr. Baldwin and seconded by Ms. McIntyre, with all in favor, MRI Construction, Inc. Proposal #462 for Lake H-12 Lake Bank Restoration, in the amount of \$118,683, was approved.

### SEVENTH ORDER OF BUSINESS

Discussion/Consideration of Crosscreek Environmental, Inc. Second Year Renewal

108 109 110	•	tion for Lake and Wetland Maintenance vices
111	Mrs. Adams presented the Crosscreek Environr	nental, Inc. Second Year Renewal Option
112	for Lake and Wetland Maintenance Services. The Veran	ndah West CDD total is \$122,264.
113		
114 115 116 117	On MOTION by Mr. Jordan and seconded by the Crosscreek Environmental, Inc. Second Ye Wetland Maintenance Services, was approved.	ar Renewal Option for Lake and
118 119 120 121 122 123 124	Rel Bud Oct	nsideration of Resolution 2024-05, ating to the Amendment of the Annual dget for the Fiscal Year Beginning tober 1, 2022 and Ending September 30, 23; and Providing for an Effective Date
125	Mrs. Adams presented Resolution 2024-05	and read the title. She reviewed the
126	amended budget for Fiscal Year 2023 and explained the	nat this is necessary to avoid a finding in
127	the annual audit.	
128		
129 130 131 132	On MOTION by Mr. Jordan and seconded be Resolution 2024-05, Relating to the Amendme Fiscal Year Beginning October 1, 2022 and E Providing for an Effective Date, was adopted.	ent of the Annual Budget for the
133 134 135 136 137 138 139 140 141 142 143	App Yea Hea Add Pub	nsideration of Resolution 2024-03, proving a Proposed Budget for Fiscal ar 2024/2025 and Setting a Public aring Thereon Pursuant to Florida Law; dressing Transmittal, Posting and blication Requirements; Addressing verability; and Providing an Effective te
144	Mrs. Adams presented Resolution 2024-03. She	e reviewed the proposed Fiscal Year 2025
145	budget, highlighting any line item increases, decreases	and adjustments, compared to the Fiscal
146	Year 2024 budget, and explained the reasons for any ch	nanges.

Mrs. Adams stated it would be helpful if the Board Chair drafts a brief cover letter for the Mailed Notice explaining the reason for the assessment increase.

On MOTION by Mr. Baldwin and seconded by Mr. Zampiceni, with all in favor, Resolution 2024-03, Approving a Proposed Budget for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Pursuant to Florida Law for August 14, 2024 at 2:00 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.

TENTH ORDER OF BUSINESS

Consideration of Resolution 2024-04, 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 2024-04.

On MOTION by Mr. Jordan and seconded by Ms. McIntyre, with all in favor, Resolution 2024-04, 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.

**ELEVENTH ORDER OF BUSINESS** 

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

### • Field Inspection Report

Mrs. Adams presented a letter from JEI regarding the June 14, 2013 Insufficient Documentation Permit Transfer; Verandah, Permit No. 36-04314, dated March 3, 2014.

Ms. Willson stated this item was discussed in the Verandah East CDD meeting earlier today. District Staff researched the files and the off-site mitigation was listed in all the bond documents and the Capital Improvement Plan (CIP) for both CDDs. The permit for that area was transferred from the South Florida Water Management District (SFWMD) to the Verandah West

	VERANDAH WEST CDD	DRAFT May 8, 2024
184	CDD as the long-term operator. Ur	der that permit, the Verandah East CDD shares in that
185	responsibility and there was addition	al documentation noting that the District has access to the
186	property, via an Access and Maint	enance Easement to perform any of the minimal tasks
187	required under the permit. All the ini	tial work was done by the Developer.
188	The Board and Staff discusse	d the mitigation property and the CDD's responsibility to
189	maintain the land.	
190	Mrs. Adams stated this item v	vill be removed from future agendas.
191		
192 193 194	TWELFTH ORDER OF BUSINESS	Acceptance of Unaudited Financial Statements as of March 31, 2024
195	Mrs. Adams presented the Un	audited Financial Statements as of March 31, 2024.
196	The financials were accepted.	
197		
198 199 200	THIRTEENTH ORDER OF BUSINESS	Approval of January 10, 2024 Regular Meeting Minutes
201	Mrs. Adams presented the Jar	nuary 10, 2024 Regular Meeting Minutes.
202		
203 204 205	<u> </u>	nd seconded by Mr. Faynor, with all in favor, the eting Minutes, as presented, were approved.
206		
207 208	FOURTENTH ORDER OF BUSINESS	Staff Reports
209	A. District Counsel: Kutak Rock	LLP
210	Required Ethics Traini	ng
211	This item was included for info	ormational purposes.
212	Update: C-1 Wetland	Repairs with the Club
213	Mrs. Adams stated that th	e SFWMD certified that the conservation area is in
214	compliance: the Club installed planting	ngs and must reimburse the CDD, in the amount of \$6,830.

JEI will be asked to produce a revised change order for this.

District Engineer: Johnson Engineering, Inc.

215

216

В.

217	Mrs. Adams introduced Mr. Mark Zordan, who will eventually replace Mr. Burford.				
218	C. District Manager: Wrathell, Hunt & Associates, LLC				
219	District Manager's Report				
220	This item was included for informational purposes.				
221	<ul> <li>1,014 Registered Voters in District as of April 15, 2024</li> </ul>				
222	NEXT MEETING DATE: August 14, 2024 at 2:00 PM				
223	O QUORUM CHECK				
224	All Supervisors confirmed their in-person attendance at the August 14, 2024 meeting.				
225					
226 227	FIFTEENTH ORDER OF BUSINESS Supervisors' Requests				
228	A Board Member asked about term expirations. Mrs. Adams stated Seats 1, 3 and				
229	currently held by Supervisors Jordan, Faynor and Baldwin, will be up for election at th				
230	November 2024 General Election. The candidate qualifying period is from noon, June 10, 202				
231	to noon, June 14, 2024.				
232					
233 234 235	SIXTEENTH ORDER OF BUSINESS Adjournment				
236	On MOTION by Mr. Jordan and seconded by Ms. McIntyre, with all in favor, the				
237	meeting adjourned at 2:42 p.m.				
<ul><li>238</li><li>239</li></ul>					
239					
241					
242	[SIGNATURES APPEAR ON THE FOLLOWING PAGE]				

**DRAFT** 

May 8, 2024

**VERANDAH WEST CDD** 

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246			
247	Secretary/Assistant Secretary	Chair/Vice Chair	

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May 8, 2024

**VERANDAH WEST CDD** 

### VERANDAH WEST COMMUNITY DEVELOPMENT DISTRICT

## STAFF REPORTS

### **VERANDAH WEST 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** 2:00 PM **Regular Meeting** January 8, 2025 2:00 PM May 14, 2025 Regular Meeting 2:00 PM Public Hearing & Regular Meeting August 13, 2025 2:00 PM