

# **WILDBLUE**

**COMMUNITY DEVELOPMENT  
DISTRICT**

**September 2, 2021**

**BOARD OF SUPERVISORS**

**PUBLIC HEARING AND**

**REGULAR MEETING**

**AGENDA**

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

August 26, 2021

Board of Supervisors  
WildBlue Community Development District

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

Dear Board Members:

The Board of Supervisors of the WildBlue Community Development District will hold a Public Hearing and Regular Meeting on September 2, 2021 at 10:00 a.m., at the offices of Barraco & Associates, 2271 McGregor Boulevard, Suite 100, Fort Myers, Florida 33901. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Presentation of Audited Annual Financial Report for the Fiscal Year Ended September 30, 2020, Prepared by Berger, Toombs, Elam, Gaines & Frank
4. Consideration of Resolution 2021-07, Hereby Accepting the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2020
5. Public Hearing on Adoption of the Fiscal Year 2021/2022 Budget
  - A. Proof/Affidavit of Publication
  - B. Consideration of Resolution 2021-08, Relating to the Annual Appropriations and Adopting the Budgets for the Fiscal Year Beginning October 1, 2021, and Ending September 30, 2022; Authorizing Budget Amendments; and Providing an Effective Date
6. Consideration of Resolution 2021-09, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2021/2022; Providing for the Collection and Enforcement of Special Assessments, Including But Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
7. Consideration of Farm Field Lake Maintenance Plan
8. Acceptance of Unaudited Financial Statements as of July 31, 2021

9. Consideration of June 3, 2021 Regular Meeting Minutes

10. Staff Reports

- A. District Counsel: *Hopping, Green & Sams, P.A.*
- B. District Engineer: *Barraco and Associates, Inc.*
- C. District Manager: *Wrathell, Hunt and Associates, LLC*

- NEXT MEETING DATE: October 7, 2021 at 10:00 A.M.

○ QUORUM CHECK

Aaron Milosevic	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Christopher Hasty	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Barry Ernst	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Chris Johnson	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Russell Smith	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

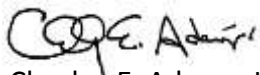
11. Board Members' Comments/Requests

12. Public Comments

13. Adjournment

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

Sincerely,



Chesley E. Adams, Jr.  
 District Manager

**FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE:**  
**CALL-IN NUMBER: 1-888-354-0094**  
**PARTICIPANT PASSCODE: 229 774 8903**

**WILDBLUE**  
**COMMUNITY DEVELOPMENT DISTRICT**

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**WildBlue Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2020**

**WildBlue Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2020**

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

## REPORT OF INDEPENDENT AUDITORS

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

### Report on the Financial Statements

We have audited the accompanying financial statements of WildBlue Community Development District as of and for the year ended September 30, 2020, and related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

Fort Pierce / Stuart

- 1 -

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To the Board of Supervisors  
WildBlue Community Development District

## Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, and each major fund of WildBlue Community Development District as of September 30, 2020, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Other Matters

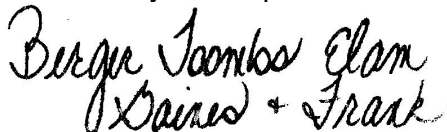
### *Management's Discussion and Analysis*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economical 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 principally 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 the sufficient evidence to express an opinion or provide any assurance.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 23, 2021 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 and contracts.

The purpose of that report is 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 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 WildBlue Community Development District's internal control over financial reporting and compliance.



Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 23, 2021



**WildBlue Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

Management's discussion and analysis of WildBlue Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government and physical environment.

*Fund financial statements* present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**WildBlue Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

*Fund financial statements* include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assest are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliations are provided from the *fund financial statements* to the *government-wide financial statements*.

*Notes to financial statements* provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

**Financial Highlights**

The following are the highlights of financial activity for the year ended September 30, 2020.

- ◆ The District's assets exceeded liabilities by \$89,341 (net position). Unrestricted net position for Governmental Activities was \$(75,721). Restricted net position was \$165,062.
- ◆ Governmental activities revenues totaled \$1,853,570, while governmental activities expenses totaled \$1,289,558.

**WildBlue Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District**

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

**Net Position**

	<b>Governmental Activities</b>	
	<u>2020</u>	<u>2019</u>
Current assets	\$ 148,414	\$ 573,082
Restricted assets	5,334,098	14,362,152
Capital assets	18,945,717	8,916,044
Total Assets	<u>24,428,229</u>	<u>23,851,278</u>
Current liabilities	1,758,545	1,317,162
Non-current liabilities	22,580,343	23,008,787
Total Liabilities	<u>24,338,888</u>	<u>24,325,949</u>
Net position - restricted	165,062	210,353
Net position - unrestricted	<u>(75,721)</u>	<u>(685,024)</u>
Total Net Position	<u>\$ 89,341</u>	<u>\$ (474,671)</u>

The decrease in current assets is related to the assessments receivable at the end of the prior year.

The decrease in restricted assets and the increase in capital assets is related to the capital project activity in the current year.

The increase in current liabilities is related to the increase in contracts and retainage payable associated with the construction of capital improvements.

The decrease in non-current liabilities is related to the bond principal payment in the current year.

**WildBlue Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District (Continued)**

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

**Change In Net Position**

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
Program Revenues		
Charges for services	\$ 1,757,806	\$ 497,325
Operating grants and contributions	-	156,228
General Revenues		
Investment earnings	95,764	84,415
	<u>1,853,570</u>	<u>737,968</u>
 Expenses		
General government	104,901	136,938
Physical environment	205,596	19,290
Interest and other charges	979,061	1,030,647
	<u>1,289,558</u>	<u>1,186,875</u>
 Change in Net Position	 564,012	 (448,907)
 Net Position - Beginning of Year	 (474,671)	 (25,764)
 Net Position - End of Year	 \$ 89,341	 \$ (474,671)

The increase in charges for services is the result of the budgeted increase in special assessments in the current year.

The increase in physical environment is related conservation area maintenance in the current year.

**WildBlue Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets as of September 30, 2020 and 2019.

	<b>Governmental Activities</b>	
	<u>2020</u>	<u>2019</u>
Construction in progress	<u>\$ 18,945,717</u>	<u>\$ 8,916,044</u>

The activity for the year was \$10,029,673 in additions to construction in progress.

**General Fund Budgetary Highlights**

Actual expenditures were less than the final budget because there were less lake and pond services, shoreline repair and contingency expenditures than anticipated.

The September 30, 2020 budget was not amended.

**Debt Management**

Governmental Activities debt includes the following:

- ◆ In June 2019, the District issued Series 2019 Special Assessment Bonds of \$23,470,000. The bonds were issued to finance the costs of acquiring and/or construction all or a portion of the Series 2019 Project. The balance outstanding at September 30, 2020 was \$23,055,000.
- ◆ During the prior year, the Developer funded \$52,632 to the District necessary to proceed with the issuance of bonds. These funds are reimbursable from proceeds of the District's financing for capital improvements. The balance outstanding was paid in full during the current year.

**Economic Factors and Next Year's Budget**

WildBlue Community Development District does not expect any economic factors to effect operations in 2021.

**WildBlue Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Request for Information**

The financial report is designed to provide a general overview of WildBlue Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the WildBlue Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

**WildBlue Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2020**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 83,541
Assessments receivable	47,483
Due from developer	12,009
Prepaid expenses	5,381
Total Current Assets	148,414
Non-Current Assets	
Restricted Assets	
Investments, at fair value	5,334,098
Capital Assets	
Construction in progress	18,945,717
Total Non-Current Assets	24,279,815
Total Assets	24,428,229
<b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued expenses	40,920
Contracts/retainage payable	1,000,511
Due to developer	6,000
Bonds payable	430,000
Accrued interest	281,114
Total Current Liabilities	1,758,545
Non-Current Liabilities	
Bonds payable, net	22,580,343
Total Liabilities	24,338,888
<b>NET POSITION</b>	
Restricted for debt service	165,062
Unrestricted	(75,721)
Total Net Position	\$ 89,341

See accompanying notes to financial statements.

**WildBlue Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2020**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expenses) Revenues and Changes in Net Position Governmental Activities</u>
Governmental Activities			
General government	\$ (104,901)	\$ 123,253	\$ 18,352
Physical environment	(205,596)	241,563	35,967
Interest and other charges	(979,061)	1,392,990	413,929
Total Governmental Activities	<u>\$ (1,289,558)</u>	<u>\$ 1,757,806</u>	<u>468,248</u>
			<u>95,764</u>
			564,012
			(474,671)
			<u>\$ 89,341</u>

See accompanying notes to financial statements.



**WildBlue Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2020**

	General	Debt Service	Capital Projects	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 83,541	\$ -	\$ -	\$ 83,541
Assessments receivable	332	47,151	-	47,483
Due from developer	12,009	-	-	12,009
Prepaid expenses	5,381	-	-	5,381
Restricted Assets				
Investments, at fair value	-	1,141,127	4,192,971	5,334,098
<b>Total Assets</b>	<b>\$ 101,263</b>	<b>\$1,188,278</b>	<b>\$ 4,192,971</b>	<b>\$ 5,482,512</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	\$ 40,920	\$ -	\$ -	\$ 40,920
Contracts/retainage payable	-	-	1,000,511	1,000,511
Due to developer	6,000	-	-	6,000
<b>Total Liabilities</b>	<b>46,920</b>	<b>-</b>	<b>1,000,511</b>	<b>1,047,431</b>
<b>DEFERRED INLFOWS OF RESOURCES</b>				
Unavailable revenues	12,009	46,614	-	58,623
<b>FUND BALANCES</b>				
Nonspendable - prepaid expenses	5,381	-	-	5,381
Restricted for debt service	-	1,141,664	-	1,141,664
Restricted for capital projects	-	-	3,192,460	3,192,460
Unassigned	36,953	-	-	36,953
<b>Total Fund Balances</b>	<b>42,334</b>	<b>1,141,664</b>	<b>3,192,460</b>	<b>4,376,458</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 101,263</b>	<b>\$1,188,278</b>	<b>\$ 4,192,971</b>	<b>\$ 5,482,512</b>

See accompanying notes to financial statements.

**WildBlue Community Development District**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**September 30, 2020**

Total Governmental Fund Balances	\$ 4,376,458
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, not being depreciated, construction in progress, used in governmental activities are not current financial resources, and therefore are not reported at the fund level.	18,945,717
Long-term liabilities, including bonds payable, \$(23,055,000), net of bond discounts, net, \$44,657 are not due and payable in the current period, and therefore are not reported at the fund level.	(23,010,343)
Certain receivables were not collected within 60 days of year end and thus, are not current financial resources, and therefore are reported as deferred inflows of resources at the fund level.	58,623
Accrued interest expense for long-term debt is not a current financial use, and therefore is not reported at the fund level.	<u>(281,114)</u>
Net Position of Governmental Activities	<u><u>\$ 89,341</u></u>

See accompanying notes to financial statements.

**WildBlue Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2020**

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	\$ 352,807	\$1,346,376	\$ -	\$ 1,699,183
Developer contributions	6,740	-	-	6,740
Investments earnings	-	8,800	86,964	95,764
Total Revenues	<u>359,547</u>	<u>1,355,176</u>	<u>86,964</u>	<u>1,801,687</u>
Expenditures				
Current				
General government	104,901	-	-	104,901
Physical environment	205,596	-	-	205,596
Capital outlay	-	-	10,029,673	10,029,673
Debt service				
Principal	-	415,000	52,632	467,632
Interest	-	986,497	-	986,497
Total Expenditures	<u>310,497</u>	<u>1,401,497</u>	<u>10,082,305</u>	<u>11,794,299</u>
Excess of revenues over/(under) expenditures	49,050	(46,321)	(9,995,341)	(9,992,612)
Other Financing Sources/(Uses)				
Transfer in	-	-	7,943	7,943
Transfer out	-	(7,943)	-	(7,943)
Total Other Financing Sources/(Uses)	<u>-</u>	<u>(7,943)</u>	<u>7,943</u>	<u>-</u>
Net change in fund balances	49,050	(54,264)	(9,987,398)	(9,992,612)
Fund Balances - October 1, 2019	<u>(6,716)</u>	<u>1,195,928</u>	<u>13,179,858</u>	<u>14,369,070</u>
Fund Balances - September 30, 2020	<u>\$ 42,334</u>	<u>\$1,141,664</u>	<u>\$ 3,192,460</u>	<u>\$ 4,376,458</u>

See accompanying notes to financial statements.

**WildBlue Community Development District  
RECONCILIATION OF THE STATEMENT  
OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2020**

Net Change in Fund Balances - Total Governmental Funds \$ (9,992,612)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of capital outlay in the current year.	10,029,673
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	415,000
Amortization of bond discount does not require the use of current resources and therefore, is not reported at the fund level. This is current period amortization.	(1,556)
Revenues in the Statement of Activities that do not provide current financial resources are reported as deferred inflows of resources at the fund level. This is the change in deferred inflows of resources in the current period.	51,883
In the Statement of Activities, interest is accrued on outstanding bonds; whereas at the fund level, interest expenditures are reported when due. This is the change in accrued interest in the current period.	8,992
At the fund level, the repayment of an advance from the developer is recognized as expenditure, however, the payment decreases a liability at the government-wide level.	<u>52,632</u>

Change in Net Position of Governmental Activities \$ 564,012

See accompanying notes to financial statements.

**WildBlue Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND**  
**For the Year Ended September 30, 2020**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Special assessments	\$ 364,165	\$ 364,165	\$ 352,807	\$ (11,358)
Intergovernmental revenues	13,000	13,000	-	(13,000)
Developer contributions	-	-	6,740	6,740
Total Revenues	<u>377,165</u>	<u>377,165</u>	<u>359,547</u>	<u>(17,618)</u>
<b>Expenditures</b>				
<b>Current</b>				
General government	96,165	96,165	104,901	(8,736)
Physical environment	281,000	281,000	205,596	75,404
Total Expenditures	<u>377,165</u>	<u>377,165</u>	<u>310,497</u>	<u>66,668</u>
Net Change in Fund Balances	-	-	49,050	49,050
Fund Balances - October 1, 2019	<u>-</u>	<u>-</u>	<u>(6,716)</u>	<u>(6,716)</u>
Fund Balances - September 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,334</u>	<u>\$ 42,334</u>

See accompanying notes to financial statements.

**WildBlue Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

**1. Reporting Entity**

The District was established on November 9, 2017, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), and by Ordinance 17-17 of Lee County, Florida, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the WildBlue Community Development District. The District is governed by a five member Board of Supervisors. All the Supervisors are employed by the Developer. The District operates within the criteria established by Chapter 190.

As required by GAAP, these financial statements present the WildBlue Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards Board, The Financial Reporting Entity, the District has identified no component units.

**2. Measurement Focus and Basis of Accounting**

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

**WildBlue Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**a. Government-wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

**b. Fund Financial Statements**

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

**WildBlue Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds**

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

**Nonspendable Fund Balance** – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

**Restricted Fund Balance** – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**Assigned Fund Balance** – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

**Unassigned Fund Balance** – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

**Fund Balance Spending Hierarchy** – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.



**WildBlue Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

**3. Basis of Presentation**

**a. Governmental Major Funds**

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**WildBlue Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Basis of Presentation (Continued)**

**a. Governmental Major Funds (Continued)**

Debt Service Fund – The Debt Service Fund accounts for the certain preliminary costs associated with the issuance of new debt.

Capital Projects Fund – The Capital Projects Fund accounts for the construction of infrastructure improvements within the District.

**b. Non-current Governmental Assets/Liabilities**

GASB Statement 34 requires that non-current governmental assets, such as land and improvements, and non-current governmental liabilities, such as general obligation bonds and due to developer be reported in the governmental activities column in the government-wide Statement of Net Position.

**4. Assets, Liabilities, and Net Position or Equity**

**a. Cash and Investments**

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency

**WildBlue Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Liabilities, and Net Position or Equity (Continued)**

**a. Cash and Investments (Continued)**

Cash equivalents include time deposits and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

**b. Restricted Assets**

Certain net position of the District are classified as restricted assets on the Statement of Net Position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

**c. Capital Assets**

Capital assets, which include construction in progress, are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

**d. Deferred Inflows of Resources**

Deferred inflows of resources represent an acquisition of net position that applies to a future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until then. The District only has one time that qualifies for reporting in the category. Unavailable revenues are reported only in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that amounts become available.

**WildBlue Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Liabilities, and Net Position or Equity (Continued)**

**e. Unamortized Bond Discount**

Bond discounts are presented on the government-wide financial statements. The costs are amortized over the life of the bonds using the method of accounting. For financial reporting, the unamortized bond discount is netted against the applicable long-term debt.

**f. Budgets**

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. A formal budget is adopted for the general fund. As a result, deficits in the budget columns of the accompanying financial statements may occur.

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position**

“Total fund balances” of the District’s governmental funds, \$4,376,458, differs from “net position” of governmental activities, \$89,341, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below:

**Capital related items**

When capital assets (construction in progress) that are to be used in governmental activities are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Construction in progress	<u>\$ 18,945,717</u>
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**WildBlue Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)**

**1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position (Continued)**

**Long-term debt transactions**

Long-term liabilities applicable to the District’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Bonds payable net of bond discounts and Developer Advance are reported in the Statement of Net Position. Balances at September 30, 2020 were:

Bonds payable	\$ (23,055,000)
Bond discounts, net	<u>44,657</u>
Bonds payable, net	<u>\$ (23,010,343)</u>

**Deferred inflows of resources**

Deferred inflows of resources in the Statement of Net Position differ from the amount reported in the governmental funds due to unavailable revenues. Governmental fund financial statements report revenues which are not available as deferred inflows of resources. However, unavailable revenues in governmental funds are susceptible to full accrual in the government-wide financial statements.

Deferred inflows of resources	<u>\$ 58,623</u>
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**Accrued interest**

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to the accrued interest on bonds.

Accrued interest	<u>\$ (281,114)</u>
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**2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities**

The “net change in fund balances” for government funds, \$(9,992,612), differs from the “change in net position” for governmental activities, \$564,012, reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below:

**WildBlue Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
September 30, 2020

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)**

**2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities (Continued)**

**Capital related items**

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Capital outlay	\$ <u>10,029,673</u>
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**Long-term debt transactions**

Issuance of new debt provides current financial resources to governmental funds but increase long-term liabilities in the Statement of Net Position.

Principal payments	\$ 415,000
Developer advance payments	<u>52,632</u>
Total	<u>\$ 467,632</u>

Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures at the fund level.

Amortization of bond discount	\$ <u>(1,556)</u>
Change in accrued interest payable	<u>\$ 8,992</u>

**Deferred inflows of resources**

Deferred inflows of resources reported at the fund level are recognized as revenues in the Statement of Activities.

Net change in deferred inflows of resources	\$ <u>51,883</u>
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**WildBlue Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2020**

**NOTE C – CASH AND INVESTMENTS**

All deposits are held in qualified public depositories and are included on the accompanying balance sheet and statement of net assets as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned. The investment policy of the District follows the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2020, the District’s bank balance and the carrying value were \$83,541. The District controls its exposure to custodial credit risk because it maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2020, the District had the following investments and maturities:

Investment	Maturity	Fair Value
First American Government Obligation Fund	44 days*	\$ 5,334,098

\* Weighted Average Maturity

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District’s own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment listed above is a Level 1 asset.

Interest Rate Risk

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

**WildBlue Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2020**

**NOTE C – CASH AND INVESTMENTS (CONTINUED)**

Credit Risk

The District's investments in commercial paper are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2020, the District's investment in First American Government Obligation Fund was rated AAAM by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in First American Government Obligation Fund represent 100% of District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2020 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

**NOTE D – CAPITAL ASSETS**

Capital Asset activity for the year ended September 30, 2020 was as follows:

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
<b><u>Governmental Activities:</u></b>				
Capital assets, not being depreciated:				
Construction in progress	\$ 8,916,044	\$ 10,029,673	\$ -	\$ 18,945,717

**NOTE E – LONG-TERM DEBT**

The following is a summary of activity in the long-term debt account group of the District for the year ended September 30, 2020:

Long-term debt at October 1, 2019	\$ 23,470,000
Principal payment	<u>415,000</u>
Long-term debt at September 30, 2020	23,055,000
Less: bond discount, net	<u>(44,657)</u>
Bonds Payable, Net	<u>\$ 23,010,343</u>



**WildBlue Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2020**

**NOTE E – LONG-TERM DEBT (CONTINUED)**

Long-term debt is comprised of the following:

Special Assessment Bonds

\$23,470,000 Series 2019 Bonds issued in June 2019 at interest rates between 3.5% and 4.375%, maturing June 2049. Interest is due semi-annually on June 15 and December 15, beginning December 15, 2019.

\$ 23,055,000

The annual requirements to amortize the principal and interest of the bonds outstanding as of September 30, 2020 are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$ 430,000	\$ 963,819	\$ 1,393,819
2022	445,000	948,769	1,393,769
2023	465,000	933,194	1,398,194
2024	480,000	916,919	1,396,919
2025	500,000	900,119	1,400,119
2026-2030	2,785,000	4,206,031	6,991,031
2031-2035	3,405,000	3,607,557	7,012,557
2036-2040	4,215,000	2,817,907	7,032,907
2041-2045	5,235,000	1,821,314	7,056,314
2046-2049	5,095,000	569,625	5,664,625
Totals	<u>\$ 23,055,000</u>	<u>\$ 17,685,254</u>	<u>\$ 40,740,254</u>

Significant Bond Provisions

The Series 2019 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time on or after June 15, 2029, at a redemption price equal to the principal amount of the Series 2019 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2019 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indentures establish certain amounts be maintained in a reserve account. In addition, the Trust Indentures have certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

**WildBlue Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2020**

**NOTE E – LONG-TERM DEBT (CONTINUED)**

Depository Funds

The bond resolutions establish certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

1. Reserve Fund – The Reserve Accounts are funded from the proceeds of the bonds in amounts equal to the fifty percent of the maximum annual debt service requirement for all outstanding Series 2019 Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	<b>Special Assessment Bonds</b>	
	<b>Reserve Balance</b>	<b>Reserve Requirement</b>
Series 2019 Special Assessment Bonds	\$ 695,488	\$ 695,488

**NOTE F – DEVELOPER ADVANCE**

The District enter into a funding agreement with the Developer during the prior year for the purpose of providing funds to the District as are necessary to proceed with the issuance of bonds or other indebtedness to fund the District’s anticipated improvements, facilities and services. All funds provided by the Developer pursuant to the agreement may be reimbursable from proceeds of the District’s financing for capital improvements. During the year, the Developer funded \$52,632 to the District necessary to proceed with the issuance of bonds. The balance of the note payable to the Developer was paid in full during the current fiscal year.

**NOTE G – RELATED PARTY TRANSACTIONS**

All voting members of the Board of Supervisors are employed by the Developer or a related entity. The District received \$6,740 in contributions from the Developer for the year ended September 30, 2020 with \$12,009 due from the Developer. Additionally, the District has \$6,000 due to the Developer at September 30, 2020.

**NOTE H – ECONOMIC DEPENDENCY**

The Developer owns a significant portion of land within the District. 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.

**WildBlue Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE I – 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 for which the government carries commercial insurance. The District has not filed any claims under this commercial coverage.



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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  
WildBlue 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 WildBlue Community Development District, as of and for the year ended September 30, 2020, and the related notes to the financial statements, and have issued our report thereon dated June 23, 2021.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered WildBlue Community Development District's internal control over financial reporting (internal control) as a basis for designing 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 WildBlue Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of WildBlue Community Development 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Board of Supervisors  
WildBlue Community Development District

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether WildBlue Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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.



Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 23, 2021



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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## MANAGEMENT LETTER

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

### Report on the Financial Statements

We have audited the financial statements of the WildBlue Community Development District as of and for the year ended September 30, 2020, and have issued our report thereon dated June 23, 2021.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; 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 Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated June 23, 2021, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding financial audit report.

### Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not WildBlue Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the WildBlue Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

To the Board of Supervisors  
WildBlue Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2020 for the WildBlue Community Development District. It is management's responsibility to monitor the WildBlue Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

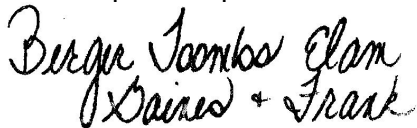
Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

#### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate 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. In connection with our audit, we noted no such findings.

#### **Purpose of this Letter**

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, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.



Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 23, 2021



**Berger, Toombs, Elam,  
Gaines & Frank**

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

**INDEPENDENT ACCOUNTANT'S REPORT/COMPLIANCE  
WITH SECTION 218.415, FLORIDA STATUTES**

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

We have examined WildBlue Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2020. Management is responsible for WildBlue Community Development District's compliance with those requirements. Our responsibility is to express an opinion on WildBlue Community Development 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 and, accordingly, included examining, on a test basis, evidence about WildBlue Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on WildBlue Community Development District's compliance with the specified requirements.

In our opinion, WildBlue Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2020.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 23, 2021



**WILDBLUE**  
**COMMUNITY DEVELOPMENT DISTRICT**

**4**

**RESOLUTION 2021-07**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE  
AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2020**

**WHEREAS**, the District’s Auditor, Berger, Toombs, Elam, Gaines & Frank, has heretofore prepared and submitted to the Board, for accepting, the District’s Audited Financial Report for Fiscal Year 2020;

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS  
OF THE WILDBLUE COMMUNITY DEVELOPMENT DISTRICT;**

1. The Audited Financial Report for Fiscal Year 2020, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2020, for the period ending September 30, 2020; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2020 shall be attached hereto as an exhibit to this Resolution, in the District’s “Official Record of Proceedings”.

**PASSED AND ADOPTED** this 2<sup>nd</sup> day of September, 2021.

**WILDBLUE COMMUNITY DEVELOPMENT  
DISTRICT**

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Secretary/Assistant Secretary

---

Chair/Vice Chair, Board of Supervisors

**WILDBLUE**  
**COMMUNITY DEVELOPMENT DISTRICT**

**5A**

Attn:  
WILDBLUE CDD  
2300 GLADES RD STE 410W  
BOCA RATON, FL 33431

STATE OF FLORIDA COUNTY OF LEE:

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

WILDBLUE COMMUNITY DEVELOPMENT DISTRICT NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2021/2022 BUDGET; AND NOTICE OF REGULAR BOARD OF S

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

08/13/2021, 08/20/2021

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

Sworn to and Subscribed before me this 20th of August 2021, by legal clerk who is personally known to me.

Linda Tutt  
Affiant

Sarah Bertelsen  
Notary State of Wisconsin, County of Brown

7/27/25

My commission expires

# of Affidavits 1

This is not an invoice

SARAH BERTELSEN  
Notary Public  
State of Wisconsin

WILDBLUE COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2021/2022 BUDGET; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") of the WildBlue Community Development District ("District") will hold a public hearing on September 2, 2021 at 10:00 a.m., at the offices of Barraco & Associates, 2271 McGregor Boulevard, Suite 100, Fort Myers, Florida 33901 for the purpose of hearing comments and objections on the adoption of the proposed budgets ("Proposed Budget") of the District for the fiscal year beginning October 1, 2021 and ending September 30, 2022 ("Fiscal Year 2021/2022"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours or on the District's website at <http://wildbluecdd.net/>.

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

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

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

District Manager  
AD#4852856 Aug 13, 20, 2021

**WILDBLUE**  
**COMMUNITY DEVELOPMENT DISTRICT**

**5B**

## RESOLUTION 2021-08

### THE ANNUAL APPROPRIATION RESOLUTION OF THE WILDBLUE COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2021, submitted to the Board of Supervisors (“**Board**”) of the WildBlue Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (“**Fiscal Year 2021/2022**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WILDBLUE COMMUNITY DEVELOPMENT DISTRICT:**

#### **SECTION 1. BUDGET**

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

- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes ("Adopted Budget")*, and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the WildBlue Community Development District for the Fiscal Year Ending September 30, 2022."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

**SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2021/2022, the sum of \$2,031,392 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ 637,623
DEBT SERVICE FUND -SERIES 2019	<u>\$ 1,393,769</u>
TOTAL ALL FUNDS	\$ 2,031,392

**SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2021/2022 or within 60 days following the end of the Fiscal Year 2021/2022 may amend its Adopted Budget for that fiscal year as follows:

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

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

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

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

**PASSED AND ADOPTED THIS 2<sup>nd</sup> DAY OF SEPTEMBER, 2021.**

ATTEST:

**WILDBLUE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_  
Its: \_\_\_\_\_



## Exhibit A

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2022**

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
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**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET**

	Fiscal Year 2021				Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/2021	Projected through 9/30/2021	Total Actual & Projected	
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 512,334				\$ 650,636
Allowable discounts (4%)	(20,493)				(26,025)
Assessment levy: on-roll - net	491,841	\$488,787	\$ -	\$ 488,787	624,611
Assessment levy: off-roll	134,708	45,686	89,022	134,708	-
Interlocal agreement -Vista Blue	13,000	-	13,000	13,000	13,000
Total revenues	<u>639,549</u>	<u>534,473</u>	<u>102,022</u>	<u>636,495</u>	<u>637,611</u>
<b>EXPENDITURES</b>					
<b>Professional &amp; administrative</b>					
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	20,000	964	19,036	20,000	20,000
Engineering	4,000	678	2,000	2,678	4,000
Audit**	5,500	-	5,500	5,500	5,500
Arbitrage rebate calculation**	750	-	750	750	750
Dissemination agent*	1,000	500	500	1,000	1,000
Trustee*	6,500	-	6,500	6,500	6,500
Telephone	200	100	100	200	200
Postage	500	138	362	500	500
Printing & binding	500	250	250	500	500
Legal advertising	1,200	940	260	1,200	1,200
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,381	-	5,381	5,500
Contingencies/bank charges	500	590	590	1,180	1,200
Website					
Hosting	705	705	-	705	705
ADA compliance	210	-	210	210	210
Total professional & administrative	<u>95,240</u>	<u>34,421</u>	<u>60,058</u>	<u>94,479</u>	<u>95,940</u>
<b>Field operations</b>					
Field management	10,000	4,167	5,833	10,000	10,000
Aquatic maintenance	65,000	21,338	43,662	65,000	70,000
Conservation area maintenance	313,000	117,381	145,000	262,381	305,000
Conservation area monitoring & reporting	69,000	14,317	54,683	69,000	69,000
Water level and quality reporting	26,000	-	26,000	26,000	26,000
Littoral plant replacements	10,000	-	10,000	10,000	10,000
Conservation area fence review/repairs	10,000	2,286	5,000	7,286	10,000
Aeration operating supplies	5,000	-	5,000	5,000	5,000
Contingencies	10,000	-	10,000	10,000	10,000
Shoreline/seawall repair and replacements	25,000	-	10,000	10,000	25,000
Total field operations	<u>543,000</u>	<u>159,489</u>	<u>315,178</u>	<u>474,667</u>	<u>540,000</u>

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET**

	Fiscal Year 2021			Total Actual & Projected	Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/2021	Projected through 9/30/2021		
Other fees and charges					
Property appraiser	528	528	-	528	673
Tax collector	792	766	26	792	1,010
Total other fees and charges	<u>1,320</u>	<u>1,294</u>	<u>26</u>	<u>1,320</u>	<u>1,683</u>
Total expenditures	<u>639,560</u>	<u>195,204</u>	<u>375,262</u>	<u>570,466</u>	<u>637,623</u>
Excess/(deficiency) of revenues over/(under) expenditures	(11)	339,269	(273,240)	66,029	(12)
Fund balance - beginning (unaudited)	111,558	42,333	381,602	42,333	108,362
Fund balance - ending (projected)	<u>\$ 111,547</u>	<u>\$ 381,602</u>	<u>\$ 108,362</u>	<u>\$ 108,362</u>	<u>\$ 108,350</u>

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional & administrative**

Management/accounting/recording	\$ 48,000
<p style="margin-left: 20px;"><b>Wrathell, Hunt and Associates, LLC</b> (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.</p>	
Legal	20,000
<p style="margin-left: 20px;">General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.</p>	
Engineering	4,000
<p style="margin-left: 20px;">The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>	
Audit	5,500
<p style="margin-left: 20px;">Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p>	
Arbitrage rebate calculation**	750
<p style="margin-left: 20px;">To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent*	1,000
<p style="margin-left: 20px;">The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt &amp; Associates serves as dissemination agent.</p>	
Trustee	6,500
<p style="margin-left: 20px;">Annual fee for the service provided by trustee, paying agent and registrar.</p>	
Telephone	200
<p style="margin-left: 20px;">Telephone and fax machine.</p>	
Postage	500
<p style="margin-left: 20px;">Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Printing & binding	500
<p style="margin-left: 20px;">Letterhead, envelopes, copies, agenda packages, etc.</p>	
Legal advertising	1,200
<p style="margin-left: 20px;">The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	
<b>EXPENDITURES (continued)</b>	
Annual special district fee	175
<p style="margin-left: 20px;">Annual fee paid to the Florida Department of Economic Opportunity.</p>	
Insurance	5,500
<p style="margin-left: 20px;">The District will obtain public officials and general liability insurance.</p>	
Contingencies/bank charges	1,200
<p style="margin-left: 20px;">Bank charges, automated AP routing and other miscellaneous expenses incurred during the year.</p>	
Website	
Hosting	705
ADA compliance	210
Total professional and admin	95,940

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**Field operations**

Field management	10,000
Aquatic maintenance	70,000
Covers the costs of contracting with a licensed and qualified aquatic maintenance company to maintain the District's recreational and stormwater ponds, free of non beneficial vegetation and algae.	
Conservation area maintenance	305,000
Covers the costs of contracting with a qualified and licensed maintenance company to maintain the District's Conservation Areas, free of State of Florida identified Category I and II exotics and invasives in accordance with the requirements of the conservation area easement/permit and by utilizing semi annual maintenance events. For fiscal year 2021, the CDD anticipates accepting full annual responsibility for areas AB, CD, EF and GH from the	
Conservation area monitoring and reporting	69,000
Covers the costs of contracting with a qualified and licensed company to periodically monitor and report the progress of the conservation area maintenance and replanting efforts, in accordance with the requirements of the Conservation Area Easement/Permit. For fiscal year 2021, the CDD anticipates accepting full annual responsibility for all areas AB, CD, EF and GH from the Developer.	
Water level and quality reporting	26,000
Covers the cost of providing periodic water level and quality monitoring and reporting as required by the conditions of the Lake Management Plan. It is anticipated that the District will enter into a interlocal agreement with Vista Blue CDD to share these costs on a 50/50 basis.	
Littoral plant replacements	10,000
Covers the costs of periodic replacements to insure compliance with the surface water management permit.	
Conservation area fence review/repairs	10,000
Covers the costs of annual review and repairs of the conservation areas fence lines.	
Aeration operating supplies	5,000
Covers the costs of electricity and repairs and maintenance for an aeration system to be installed in the lake H1 which will be developed during fiscal year 2020 and will be required to have aeration pursuant to Lee County Deep Lake Management requirements.	
Contingencies	10,000
Shoreline/seawall repair and replacements	25,000
Intended to cover the costs of eventual shoreline erosion and seawall repairs.	
Total field operations	<u>540,000</u>

**Other fees and charges**

Property appraiser	673
Tax collector	1,010
Total other fees and charges	<u>1,683</u>
Total expenditures	<u><u>\$ 637,623</u></u>

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2019  
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Revenue & Expenditures	Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/2021	Projected through 9/30/2021		
<b>REVENUES</b>					
Special assessment - on-roll	\$ 1,118,210				\$ 1,450,530
Allowable discounts (4%)	(44,728)				(58,021)
Assessment levy: net	1,073,482	\$ 1,065,197	\$ 8,285	\$ 1,073,482	1,392,509
Special assessment: off-roll	319,418	126,469	239,563	366,032	-
Assessment prepayments	-	-	1,817	1,817	-
Interest	-	37	-	37	-
Total revenues	<u>1,392,900</u>	<u>1,191,703</u>	<u>249,665</u>	<u>1,441,368</u>	<u>1,392,509</u>
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	430,000	-	430,000	430,000	445,000
Interest	963,819	481,909	481,910	963,819	948,769
Total expenditures	<u>1,393,819</u>	<u>481,909</u>	<u>911,910</u>	<u>1,393,819</u>	<u>1,393,769</u>
Excess/(deficiency) of revenues over/(under) expenditures	(919)	709,794	(662,245)	47,549	(1,260)
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfer in	-	-	36,627	36,627	-
Transfer out	-	(36,627)	-	(36,627)	-
Total other financing sources/(uses)	<u>-</u>	<u>(36,627)</u>	<u>36,627</u>	<u>-</u>	<u>-</u>
Fund balance:					
Net increase/(decrease) in fund balance	(919)	673,167	(625,618)	47,549	(1,260)
Beginning fund balance (unaudited)	1,190,929	1,141,665	1,814,832	1,141,665	1,189,214
Ending fund balance (projected)	<u>\$ 1,190,010</u>	<u>\$ 1,814,832</u>	<u>\$ 1,189,214</u>	<u>\$ 1,189,214</u>	<u>1,187,954</u>
Use of fund balance:					
Debt service reserve account balance (required)					(695,469)
Principal and Interest expense - December 15, 2022					(466,597)
Projected fund balance surplus/(deficit) as of September 30, 2022					<u>\$ 25,888</u>



**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2019 AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
12/15/21			474,384.38	474,384.38	22,625,000.00
06/15/22	445,000.00	3.500%	474,384.38	919,384.38	22,180,000.00
12/15/22			466,596.88	466,596.88	22,180,000.00
06/15/23	465,000.00	3.500%	466,596.88	931,596.88	21,715,000.00
12/15/23			458,459.38	458,459.38	21,715,000.00
06/15/24	480,000.00	3.500%	458,459.38	938,459.38	21,235,000.00
12/15/24			450,059.38	450,059.38	21,235,000.00
06/15/25	500,000.00	3.750%	450,059.38	950,059.38	20,735,000.00
12/15/25			440,684.38	440,684.38	20,735,000.00
06/15/26	515,000.00	3.750%	440,684.38	955,684.38	20,220,000.00
12/15/26			431,028.13	431,028.13	20,220,000.00
06/15/27	535,000.00	3.750%	431,028.13	966,028.13	19,685,000.00
12/15/27			420,996.88	420,996.88	19,685,000.00
06/15/28	555,000.00	3.750%	420,996.88	975,996.88	19,130,000.00
12/15/28			410,590.63	410,590.63	19,130,000.00
06/15/29	580,000.00	3.750%	410,590.63	990,590.63	18,550,000.00
12/15/29			399,715.63	399,715.63	18,550,000.00
06/15/30	600,000.00	3.750%	399,715.63	999,715.63	17,950,000.00
12/15/30			388,465.63	388,465.63	17,950,000.00
06/15/31	625,000.00	4.250%	388,465.63	1,013,465.63	17,325,000.00
12/15/31			375,184.38	375,184.38	17,325,000.00
06/15/32	650,000.00	4.250%	375,184.38	1,025,184.38	16,675,000.00
12/15/32			361,371.88	361,371.88	16,675,000.00
06/15/33	680,000.00	4.250%	361,371.88	1,041,371.88	15,995,000.00
12/15/33			346,921.88	346,921.88	15,995,000.00
06/15/34	710,000.00	4.250%	346,921.88	1,056,921.88	15,285,000.00
12/15/34			331,834.38	331,834.38	15,285,000.00
06/15/35	740,000.00	4.250%	331,834.38	1,071,834.38	14,545,000.00
12/15/35			316,109.38	316,109.38	14,545,000.00
06/15/36	775,000.00	4.250%	316,109.38	1,091,109.38	13,770,000.00
12/15/36			299,640.63	299,640.63	13,770,000.00
06/15/37	805,000.00	4.250%	299,640.63	1,104,640.63	12,965,000.00
12/15/37			282,534.38	282,534.38	12,965,000.00
06/15/38	840,000.00	4.250%	282,534.38	1,122,534.38	12,125,000.00
12/15/38			264,684.38	264,684.38	12,125,000.00
06/15/39	880,000.00	4.250%	264,684.38	1,144,684.38	11,245,000.00
12/15/39			245,984.38	245,984.38	11,245,000.00
06/15/40	915,000.00	4.375%	245,984.38	1,160,984.38	10,330,000.00
12/15/40			225,968.75	225,968.75	10,330,000.00
06/15/41	960,000.00	4.375%	225,968.75	1,185,968.75	9,370,000.00
12/15/41			204,968.75	204,968.75	9,370,000.00
06/15/42	1,000,000.00	4.375%	204,968.75	1,204,968.75	8,370,000.00
12/15/42			183,093.75	183,093.75	8,370,000.00
06/15/43	1,045,000.00	4.375%	183,093.75	1,228,093.75	7,325,000.00

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2019 AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
12/15/43			160,234.38	160,234.38	7,325,000.00
06/15/44	1,090,000.00	4.375%	160,234.38	1,250,234.38	6,235,000.00
12/15/44			136,390.63	136,390.63	6,235,000.00
06/15/45	1,140,000.00	4.375%	136,390.63	1,276,390.63	5,095,000.00
12/15/45			111,453.13	111,453.13	5,095,000.00
06/15/46	1,190,000.00	4.375%	111,453.13	1,301,453.13	3,905,000.00
12/15/46			85,421.88	85,421.88	3,905,000.00
06/15/47	1,245,000.00	4.375%	85,421.88	1,330,421.88	2,660,000.00
12/15/47			58,187.50	58,187.50	2,660,000.00
06/15/48	1,300,000.00	4.375%	58,187.50	1,358,187.50	1,360,000.00
12/15/48			29,750.00	29,750.00	1,360,000.00
06/15/49	1,360,000.00	4.375%	29,750.00	1,389,750.00	-
<b>Total</b>	<b>22,625,000.00</b>		<b>16,721,431.48</b>	<b>39,346,431.48</b>	

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2022 ASSESSMENTS**

<b>On-Roll Assessments</b>
----------------------------

<b>Product</b>	<b>Units</b>	<b>FY 2022 O&amp;M Assessment per Unit</b>	<b>FY 2022 DS Assessment per Unit</b>	<b>FY 2022 Total Assessment per Unit</b>	<b>FY 2021 Total Assessment per Unit</b>
SF 52'	99	\$ 966.77	\$ 1,513.08	\$ 2,479.85	2,483.41
SF 66'	99	966.77	1,920.43	2,887.20	2,890.76
SF 72'	58	966.77	2,095.01	3,061.78	3,065.34
SF 75'	269	966.77	2,182.30	3,149.07	3,152.63
SF 85'	102	966.77	2,473.26	3,440.03	3,443.59
SF 102'	34	966.77	2,967.89	3,934.66	3,938.22
SF 140'	12	966.77	4,073.55	5,040.32	5,043.88
<b>Total</b>	<b>673</b>				

**WILDBLUE**  
**COMMUNITY DEVELOPMENT DISTRICT**

**6**

**RESOLUTION 2021-09**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILDBLUE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2021/2022; 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 WildBlue Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, the District is located in Lee County, Florida ("**County**"); and

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

**WHEREAS**, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2021 and ending September 30, 2022 ("**Fiscal Year 2021/2022**"), attached hereto as **Exhibit "A,"** and

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

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

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

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

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2021/2022; and

**WHEREAS**, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector

("Uniform Method"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the assessment roll ("**Assessment Roll**") attached to this Resolution as **Exhibit "B,"** and to certify the portion of the Assessment Roll related to certain developed property ("**Tax Roll Property**") to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property ("**Direct Collect Property**"), all as set forth in **Exhibit "B;"** and

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

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WILDBLUE COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The provision of the services, facilities, and operations as described in **Exhibit "A"** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits "A" and "B,"** and is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits "A" and "B."** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

**SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

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

Florida law, as set forth in **Exhibits “A” and “B.”** Assessments directly collected by the District are due in full on December 1, 2021; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2021, 25% due no later than February 1, 2022 and 25% due no later than May 1, 2022. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2021/2022, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

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

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

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

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

**PASSED AND ADOPTED** this 2<sup>nd</sup> day of September, 2021.

ATTEST:

**WILDBLUE COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

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



## **Exhibit A: Budget**

**Exhibit B: Assessment Roll**

**WILDBLUE**  
**COMMUNITY DEVELOPMENT DISTRICT**

**7**



BOARD OF COUNTY COMMISSIONERS

Writer's Direct Dial Number: (239) 533-8803

John E. Manning  
District One

Cecil L. Pendergrass  
District Two

Larry Kiker  
District Three

Brian Hamman  
District Four

Frank Mann  
District Five

Roger Desjarlais  
County Manager

Richard Wm. Wesch  
County Attorney

Donna Marie Collins  
Hearing Examiner

January 17, 2018

CHRIS VAN BUSKIRK  
BARRACO & ASSOCIATES, INC.  
2271 MCGREGOR BLVD  
SUITE 100  
FORT MYERS, FL 33901

RE: ALICO FARM FIELD  
DOS2017-00097 - DO Submittal Large  
PO1 Appl. (pprwrk1 DO resub) A

Dear CHRIS VAN BUSKIRK :

Your plans for the above-referenced project have been reviewed and approved for Concurrency and a Development Order with stipulation(s). Concurrency and the Development Order are granted for the following:

Approved for the single-phase land clearing and earthwork to provide borrow materials for an adjacent future mixed-use planned development, all on a 107.35-acre site with no direct access to the public road network, related site grading, and other improvements including constructing/installing with the required permits: stormwater management infrastructure and related improvements in conformance with the approved plans. [CNC2017-00097]

THIS CERTIFICATE OF CONCURRENCY SHALL BE VALID AND EFFECTIVE UNTIL 1/17/2021. DURING THE NEXT THREE (3) YEARS, the Development Services Division is authorized to issue building permits for the construction of the building(s) indicated above without further review of the Concurrency requirements by the Division. Upon expiration of the Concurrency Certificate, the project will be subject to the concurrency program in effect at the time of expiration. No vested right to a Concurrency Certificate will exist solely due to the existence of an otherwise effective Development Order.

This approval does not relieve the development from the responsibility to obtain all other necessary Federal, State and local permits.

THIS DEVELOPMENT ORDER WILL BE VALID FOR THE DURATION OF THE DEVELOPMENT AGREEMENT ENTITLED "DEVELOPMENT AGREEMENT (ALICO EAST FUND-WILDBLUE)" EXECUTED NOVEMBER 17, 2015 AND IS SCHEDULED TO EXPIRE ON 11/17/2035.

**Approval is subject to the following stipulation(s) and/or comment(s):**

**LC DOS LCDOT Right-of-Way Construction Requirements Checklist (Ord. 12-01)**

*10) Miscellaneous Items.*

STIPULATION: Per our Alico Farm Land (DOS2017-00097) meeting on 1-17-2018, these plans may need some revisions to linework, dimensions or flagged notes and will need a minor change submittal.

BARRACO & ASSOCIATES, INC.  
ALICO FARM FIELD  
DOS2017-00097  
January 17, 2018

*11) Contact. The LCDOT staff member may be contacted regarding this LC DOS LCDOT ROW Checklist.*

If you should have any questions or require further assistance regarding the above, please contact Dan Kirkpatrick (239)533-8580x48140 or [kirkpado@leegov.com](mailto:kirkpado@leegov.com).

#### **LC DOS Protection of Habitat/Environmental Short Checklist**

*1) Miscellaneous Items.*

STIPULATION: Prior to any site work or issuance of building permit, a vegetation removal permits must be obtained from development services staff at 239-533-8522.

*2) The reviewer may be contacted for additional information regarding this LC DOS Protection of Habitat/Environmental Short Checklist.*

Aaron Martin, [amartin@leegov.com](mailto:amartin@leegov.com), 239-533-8522

#### **LC DOS General/Submittal Checklist (Ord. 12-01)**

*28b) Clean Water Requirements, NOI. For all projects one acre in size and larger, a notice of intent (NOI) must be filed with FDEP in Tallahassee in accordance with DEP Document No. 62-621, as well as with the Director, at least 48 hours prior to the start of construction. [14-476(a)(3)]*

STIPULATION: Not less than forty-eight (48) hours prior to the start of construction, provide to Development Services Division copy of the Notice of Intent with evidence that it has been filed with FDEP. ([lsimmons@leegov.com](mailto:lsimmons@leegov.com)).

*60) Miscellaneous Items.*

STIPULATION: Excavated material is represented to be used solely on adjoining WildBlue development site. Removal of excavated material from the subject parcel to any location other than the WildBlue project site is prohibited without first obtaining Excess Spoil Removal approval.

STIPULATION: During development and construction activities, the developer must take every reasonable precaution to avoid dust and debris from blowing onto adjacent properties. When, in the Director's opinion, conditions are such that dust or debris is adversely affecting adjacent properties, a stop work order may be issued until the conditions are mitigated. The proposed method of mitigation, which may include temporary silt fencing, sprinkling the area with water, seeding or sodding, or other similar measures, must be approved by the Director.

#### **LC DOS Stormwater Management Requirements Checklist (Ord. 12-01)**

*3a) Development parcels exceeding the threshold for a South Florida Water Management District (SFWMD) ERP must have stormwater management systems designed in accordance with SFWMD requirements & the issuance of a SFWMD permit will be accepted as compliance with the County requirements. Review of these projects will be limited to external impacts & wet season water table elevation. [10-321(a)]*

STIPULATION: Prior to the issuance of a Certificate of Compliance for any project, or any phase of a project, which contains a surface water management system permitted by the South Florida Water Management District (SFWMD), a copy of the executed SFWMD Construction Completion/Construction Certification Form must be submitted to this office.

BARRACO & ASSOCIATES, INC.  
ALICO FARM FIELD  
DOS2017-00097  
January 17, 2018

*14) Bathymetric Survey. A post-construction bathymetric survey, sealed by a Professional Surveyor and Mapper, must be submitted prior to certificate of compliance for all lakes regardless of depth. [10-329(d)(3)d] {See also LC Landscaping & Buffering Checklist, Item # 38.}*

STIPULATION: Prior to the issuance of a Certificate of Compliance, a bathymetric as-built survey must be submitted, demonstrating compliance with the approved lake depth.

*26) Lake Maintenance Plan. A lake maintenance plan must be submitted for the long term maintenance of the lake and lake shoreline areas. The plan must be included as part of the application for development order approval and, once approved by the county, must be recorded in the public records as part of the property owners association documents. [10-329(d)(5)]*

STIPULATION: Prior to issuance of a Certificate of Compliance, the please demonstrate that the approved Lake Maintenance Plan has been recorded in the Lee County Land Records.

**LC DOS Transportation Checklist - General (Ord. 12-01)**

*21) Miscellaneous Items.*

Pursuant to discussion held 1/17/18, the applicant and County acknowledge the intent to enter into negotiations for the purpose of acquiring land for future Right of Way on the south side of Tracts O-2 and F-2 and the west side of Tract O-2.

If you have any questions concerning this matter, please contact this office.

Sincerely,

DEPARTMENT OF COMMUNITY DEVELOPMENT  
Development Services Division

Electronically signed on 1/19/2018 by  
Jessica Sulzer, Manager  
Lee County Development Services

**THIS INSTRUMENT PREPARED BY:**

Strap# A portion of 18-46-26-L4-U2531.2759

**Lake Maintenance Plan**  
**For**  
**Alico Farm Field**

This Lake Maintenance Plan, hereinafter referred to as the “Plan,” is created this \_\_\_ day of August, 2021, by Lennar Homes, LLC, a corporation licensed to do business in the State of Florida as Lennar Homes, LLC, a Florida Limited Liability Corporation, whose address is 10481 Six Mile Cypress Pkwy., Fort Myers, FL 33966. Wildblue Community Development District intends this Plan to provide guidelines and direction to the maintenance contractors and other persons conducting work on or in the lake bank slopes as follows:

**Introduction**

1. The County has duly adopted its Land Development Code (LDC), which, in Section 10-329, establishes the need to develop a Lake Maintenance Plan which will provide for the long term maintenance of the lake and lake-shoreline areas and provide for the public’s health and safety, preservation of property and enhancement of water quality.
2. Wildblue Community Development District is the grantee of a Lake Maintenance Easement and is responsible for lake maintenance on the property commonly described as Alico Farm Field, which is more specifically described as Tract O-6, according to the plat thereof, recorded in the Public Records of Lee County, Florida in Instrument No. 2017000216031, hereinafter referred to as the “Property;” and
3. Alico East Fund, LLC had applied for a local Development Order #DOS2017-00097 pertaining to the above-described Property to obtain approval for a lake on the Property; and
4. Pursuant to Lee County Land Development Code Chapter 10-329, the County had approved DOS2017-00097 development order request with the condition that the property owner/permittee develop a Lake Maintenance Plan so as to achieve reasonable continuing compliance with the County regulations pertaining to lake slopes, littoral planting requirements and building setbacks.

## Plan for Lake Maintenance

Pursuant to Lee County Land Development Code Chapter 10-329(d), the Lake Maintenance Plan must specifically include the following elements:

- 1) Identification of the methods to remove and control exotic and nuisance plants in perpetuity.

The property owner will use herbicides (selective applications for type of species) will be used to remove and control exotics and nuisance plants within the Lake Tract. All herbicides shall be FDEP approved and label instructions regarding the use will be followed. If native littoral plants are present and the use of herbicides will threaten native littoral plants, then herbicides will not be used and exotics and nuisance plants will be removed manually or mechanically as needed. The use of trimming, mowing and herbicides to remove littoral plants, which are not exotic or nuisance, is prohibited. Contractors and residents shall receive a copy of this lake maintenance plan as well as an educational pamphlet outlining that mowing, trimming and the use of herbicides will be prohibited where littoral plants are present.

- 2) Required littoral vegetation must remain in a healthy and vigorous state in perpetuity. If any littoral plants die, they must be replaced within sixty (60) days. The use of trimming, mowing and herbicides to remove littoral plants, which are not exotic or nuisance, is prohibited.

Contractors and residents shall receive a copy of this lake maintenance plan as well as an educational pamphlet outlining that mowing, trimming and the use of herbicides will be prohibited where littoral plants are present.

- 3) Demonstration as to how surface water runoff quantities and flow velocities will be controlled to prevent bank erosion.

Lake slopes are designed with a 6:1 slope in accordance with the Lee County Land Development Code (LDC).

- 4) Requirements that educational materials be provided to adjacent residents describing the purpose and function of the bank slope and littoral areas. The materials must also explain the individual property owner's responsibilities with respect to compliance with bank slope and littoral area management plans. Educational materials may take the form of signs and brochures.

The property owners surrounding the lake will receive educational material describing the purpose and function of the Lake Bank slopes and littoral areas as part of their closing documents. The materials will explain the individual property owner's responsibilities with respect to compliance with bank slope and littoral area management plans. Additionally, the property owner's documents shall contain confirmation that Lake shall be maintained in accordance with this Lake Management Plan.



1. In consideration of the County's approval of the aforementioned Development Order and in further consideration of the benefits contained in the recitals in the foregoing Introduction, incorporated as part of this Plan by reference thereto, the sufficiency of which is acknowledged, Wildblue Community Development District hereby agrees to maintain the lake subject to development order #DOS2017-00097 to the specific standards of that development order and as augmented herein.
2. This Lake Maintenance Plan is binding on the heirs, successors, and assigns of Wildblue Community Development District, and is intended to run with the land and as such, will be recorded in the Public Records of Lee County, Florida.

**IN WITNESS WHEREOF**, this Lake Maintenance Plan is executed this \_\_\_ day of August, 2021.

Signed, Sealed and Delivered In the Presence of both Witnesses:

_____	BY: _____
[1 <sup>st</sup> Witness' Signature]	[Signature]
_____	_____
[Type or Print Name]	[Type or Print Name]
	_____
	[Corporate title]

\_\_\_\_\_  
 [2<sup>nd</sup> Witness' Signature]  
 \_\_\_\_\_  
 [Type or Pint Name]

COUNTY OF \_\_\_\_\_ :  
 STATE OF FLORIDA :

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_, by

[Date]

\_\_\_\_\_ the \_\_\_\_\_ of  
 [Name] [Corporate Office or Title]

\_\_\_\_\_ a Florida Corporation, on behalf of the corporation. He/she is [Property Owner's Association]

personally known to me or has produced \_\_\_\_\_ as identification.  
 [Type of identification]

\_\_\_\_\_  
 [Signature of Notary]  
 \_\_\_\_\_  
 [Typed or printed name]  
 \_\_\_\_\_  
 [Title]  
 \_\_\_\_\_

[Serial number, if any]

**WILDBLUE**  
**COMMUNITY DEVELOPMENT DISTRICT**

**8**

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
JULY 31, 2021**

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JULY 31, 2021**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 256,775	\$ -	\$ -	\$ 256,775
Investments				
Revenue	-	412,025	-	412,025
Reserve	-	695,526	-	695,526
Construction	-	-	4,176,041	4,176,041
Cost of issuance	-	219	-	219
Sinking	-	1,817	-	1,817
Utility deposit	400	-	-	400
Total assets	<u>\$ 257,175</u>	<u>\$ 1,109,587</u>	<u>\$ 4,176,041</u>	<u>\$ 5,542,803</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Retainage payable	\$ -	\$ -	\$ 999,679	\$ 999,679
Landowner advance	6,000	-	-	6,000
Total liabilities	<u>6,000</u>	<u>-</u>	<u>999,679</u>	<u>1,005,679</u>
Fund balances:				
Restricted for:				
Debt service	-	1,109,587	-	1,109,587
Capital projects	-	-	3,176,362	3,176,362
Unassigned	251,175	-	-	251,175
Total fund balances	<u>251,175</u>	<u>1,109,587</u>	<u>3,176,362</u>	<u>4,537,124</u>
Total liabilities and fund balances	<u>\$ 257,175</u>	<u>\$ 1,109,587</u>	<u>\$ 4,176,041</u>	<u>\$ 5,542,803</u>

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE PERIOD ENDED JULY 31, 2021**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ -	\$ 492,667	\$ 491,841	100%
Assessment levy: off-roll	-	113,040	134,708	84%
Interlocal agreement - Vista Blue	-	-	13,000	0%
Total revenues	<u>-</u>	<u>605,707</u>	<u>639,549</u>	95%
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative</b>				
Management/accounting/recording	4,000	40,000	48,000	83%
Legal	227	3,402	20,000	17%
Engineering	-	677	4,000	17%
Audit	3,600	3,600	5,500	65%
Arbitrage rebate calculation	-	-	750	0%
Dissemination agent	83	833	1,000	83%
Trustee	-	-	6,500	0%
Telephone	17	166	200	83%
Postage	68	250	500	50%
Printing & binding	42	417	500	83%
Legal advertising	-	1,186	1,200	99%
Annual special district fee	-	175	175	100%
Insurance	-	5,381	5,500	98%
Contingencies/bank charges	-	763	500	153%
Website				
Hosting	-	705	705	100%
ADA compliance	-	-	210	0%
Total professional & administrative	<u>8,037</u>	<u>57,555</u>	<u>95,240</u>	60%
<b>Field operations</b>				
Field management	833	7,500	10,000	75%
Aquatic maintenance	5,620	42,465	65,000	65%
Conservation area maintenance	10,283	234,068	313,000	75%
Conservation area monitoring & reporting	2,510	49,155	69,000	71%
Water level and quality reporting	-	-	26,000	0%
Littoral plant replacements	-	-	10,000	0%
Conservation area fence review/repairs	-	2,286	10,000	23%
Aeration operating supplies	55	55	5,000	1%
Contingencies	-	-	10,000	0%
Shoreline/seawall repair and replacements	-	2,488	25,000	10%
Total field operations	<u>19,301</u>	<u>338,017</u>	<u>543,000</u>	62%
<b>Other fees and charges</b>				
Property appraiser	-	528	528	100%
Tax collector	-	765	792	97%
Total other fees and charges	<u>-</u>	<u>1,293</u>	<u>1,320</u>	98%
Total expenditures	<u>27,338</u>	<u>396,865</u>	<u>639,560</u>	62%

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE PERIOD ENDED JULY 31, 2021**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
Excess/(deficiency) of revenues over/(under) expenditures	(27,338)	208,842	(11)	
Fund balances - beginning	<u>278,513</u>	<u>42,333</u>	<u>111,558</u>	
Fund balances - ending	<u><u>\$ 251,175</u></u>	<u><u>\$ 251,175</u></u>	<u><u>\$ 111,547</u></u>	

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND  
FOR THE PERIOD ENDED JULY 31, 2021**

	Current Month	Year To Date	Budget	% of Budget
<b>REVENUES</b>				
Special assessment: on-roll	\$ -	\$ 1,073,666	\$ 1,073,482	100%
Special assessment: off-roll	-	287,995	319,418	90%
Interest	14	80	-	N/A
Total revenues	<u>14</u>	<u>1,361,741</u>	<u>1,392,900</u>	98%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	430,000	430,000	100%
Interest	-	963,819	963,819	100%
Total expenditures	<u>-</u>	<u>1,393,819</u>	<u>1,393,819</u>	N/A
Excess/(deficiency) of revenues over/(under) expenditures	14	(32,078)	(919)	
<b>OTHER FINANCING SOURCES/(USES)</b>				
Transfers out	-	(36,627)	-	N/A
Transfers in	-	36,627	-	N/A
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Net change in fund balances	14	(32,078)	(919)	
Fund balances - beginning	1,109,573	1,141,665	1,190,929	
Fund balances - ending	<u>\$ 1,109,587</u>	<u>\$ 1,109,587</u>	<u>\$ 1,190,010</u>	



**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND  
FOR THE PERIOD ENDED JULY 31, 2021**

	Current Month	Year To Date
<b>REVENUES</b>		
Interest	\$ 42	\$ 235
Total revenues	42	235
<b>EXPENDITURES</b>		
Capital outlay	-	16,333
Total expenditures	-	16,333
Excess/(deficiency) of revenues over/(under) expenditures	42	(16,098)
<b>OTHER FINANCING SOURCES/(USES)</b>		
Transfer in	-	36,627
Transfer out	-	(36,627)
Total other financing sources/(uses)	-	-
Net change in fund balances	42	(16,098)
Fund balances - beginning	3,176,320	3,192,460
Fund balances - ending	\$ 3,176,362	\$ 3,176,362

**WILDBLUE**  
**COMMUNITY DEVELOPMENT DISTRICT**

**9**

**DRAFT**

**MINUTES OF MEETING  
WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the WildBlue Community Development District held a Regular Meeting on June 3, 2021 at 10:00 a.m., at the offices of Barraco & Associates, 2271 McGregor Boulevard, Suite 100, Fort Myers, Florida 33901.

**Present were:**

Christopher Hasty	Vice Chair
Barry Ernst	Assistant Secretary
Chris Johnson	Assistant Secretary
Aaron Milosevic	Assistant Secretary

**Also present, were:**

Chuck Adams	District Manager
Wes Haber (via telephone)	District Counsel
Carl Barraco	District Engineer
Wes Kayne	Barraco & Associates

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Adams called the meeting to order at 10:00 a.m. Supervisors Ernst, Hasty, Johnson and Milosevic were present. Supervisors Smith was not present.

**SECOND ORDER OF BUSINESS**

**Public Comments**

There were no public comments.

**THIRD ORDER OF BUSINESS**

**Administration of Oath of Office to Appointed Supervisor, Aaron Milosevic [Seat 1] (the following to be provided in a separate package)**

Mr. Adams stated he administered the Oath of Office to Mr. Milosevic prior to the meeting and the following items were reviewed with Mr. Milosevic:

- A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**
- B. Members, Obligations and Responsibilities**

- 41 C. Financial Disclosure Forms
- 42 I. Form 1: Statement of Financial Interests
- 43 II. Form 1X: Amendment to Form 1, Statement of Financial Interests
- 44 III. Form 1F: Final Statement of Financial Interests
- 45 D. Form 8B – Memorandum of Voting Conflict

46

47 **FOURTH ORDER OF BUSINESS** **Consideration of Resolution 2021-04,**  
 48 **Designating a Chair, a Vice Chair, a**  
 49 **Secretary, Assistant Secretaries, a**  
 50 **Treasurer and an Assistant Treasurer of the**  
 51 **WildBlue Community Development**  
 52 **District, and Providing for an Effective Date**  
 53

54 Mr. Adams presented Resolution 2021-04. Mr. Ernst nominated the following slate of  
 55 officers:

56	Russell Smith	Chair
57	Christopher Hasty	Vice Chair
58	Chuck Adams	Secretary
59	Chris Johnson	Assistant Secretary
60	Barry Ernst	Assistant Secretary
61	Aaron M. Milosevic	Assistant Secretary
62	Craig Wrathell	Assistant Secretary
63	Craig Wrathell	Treasurer
64	Jeff Pinder	Assistant Treasurer

65 No other nominations were made.

66

67 **On MOTION by Mr. Ernst and seconded by Mr. Johnson, with all in favor,**  
 68 **Resolution 2021-04, Designating a Chair, a Vice Chair, a Secretary, Assistant**  
 69 **Secretaries, a Treasurer and an Assistant Treasurer of the WildBlue Community**  
 70 **Development District, as nominated, and Providing for an Effective Date, was**  
 71 **adopted.**

72

73

74 **FIFTH ORDER OF BUSINESS** **Consideration of Resolution 2021-05,**  
 75 **Approving a Proposed Budget for Fiscal**  
 76 **Year 2021/2022 and Setting a Public**

77 **Hearing Thereon Pursuant to Florida Law;**  
78 **Addressing Transmittal, Posting and**  
79 **Publication Requirements; Addressing**  
80 **Severability; and Providing an Effective**  
81 **Date**

82  
83 Mr. Adams presented Resolution 2021-05. He reviewed the proposed Fiscal Year 2022  
84 budget, highlighting any line item increases, decreases and adjustments, compared to the Fiscal  
85 Year 2021 budget, and noted reduction in expenditures that resulted in a slight reduction in the  
86 proposed operation and maintenance (O&M) assessment levels.

87

88 **On MOTION by Mr. Ernst and seconded by Mr. Milosevic, with all in favor,**  
89 **Resolution 2021-05, Approving a Proposed Budget for Fiscal Year 2021/2022**  
90 **and Setting a Public Hearing Thereon Pursuant to Florida Law for September 2,**  
91 **2021 at 10:00 a.m., at the offices of Barraco & Associates, 2271 McGregor**  
92 **Boulevard, Suite 100, Fort Myers, Florida 33901; Addressing Transmittal,**  
93 **Posting and Publication Requirements; Addressing Severability; and Providing**  
94 **an Effective Date, was adopted.**

95

96

97 **SIXTH ORDER OF BUSINESS** **Consideration of Resolution 2021-06,**  
98 **Designating Dates, Time and Locations for**  
99 **Regular Meetings of the Board of**  
100 **Supervisors of the District for Fiscal Year**  
101 **2021/2022 and Providing for an Effective**  
102 **Date**

103

104

Mr. Adams presented Resolution 2021-06.

105

106 **On MOTION by Mr. Johnson and seconded by Mr. Ernst, with all in favor,**  
107 **Resolution 2021-06, Designating Dates, Time and Locations for Regular**  
108 **Meetings of the Board of Supervisors of the District for Fiscal Year 2021/2022**  
109 **and Providing for an Effective Date, was adopted.**

110

111

112 **SEVENTH ORDER OF BUSINESS** **Consider Acceptance of Farm Field Lake**  
113 **Aeration and Easement for Same**

114

115 Mr. Adams presented the Perpetual Access and Maintenance Easement Agreement for  
116 Aerator Related Improvements to the Farm Field Lake, to provide electricity to serve the  
117 aeration unit.

118 Mr. Barraco stated that, through an amendment, the lake was added into the CDD  
119 boundaries after the CDD was established. This lake is part of the Environmental Resource  
120 Permit (ERP) that the South Florida Water Management District (SFWMD) approved. The CDD is  
121 to operate and maintain the lake; as part of the maintenance, aerators and electrical service is  
122 required. Having reviewed the plat and determining the CDD has drainage easements already in  
123 place, he believed the Agreement is appropriate. Management set up the Florida Power & Light  
124 (FPL) accounts.

125 Mr. Barraco thought further action regarding easements was needed but he determined  
126 that drainage easements were already in place. He noted that the Lee County Department of  
127 Transportation (LCDOT) has an easement over the lake to use it when they are draining  
128 Corkscrew and widening into that lake, as part of their system.

129 Mr. Adams and Mr. Barraco agreed the dedication with maintenance of those  
130 easements being a requirement of the maintenance easement will cover this need. Mr. Haber  
131 did not know if the easements on the plat were identified as maintenance easements. They are  
132 identified in certain circumstances as drainage easements and he thought the plat states that  
133 the CDD will have maintenance responsibility for the easement; those two items read together  
134 would lead to the conclusion that the CDD ultimately has the right it needs to access the  
135 property for maintenance purposes. Mr. Barraco stated the CDD and the Master Property  
136 Association both have easements for the same drainage easements; the plat really does not  
137 establish where and who is maintaining it. The ERP does establish that this CDD is operating  
138 and maintaining the drainage system. He plans to suggest formal acceptance of portions of the  
139 system for O&M, under Staff Reports. The reason the LCDOT does not have any obligation for  
140 maintenance of Farm Field Lake is because its level of maintenance would not be suitable, as  
141 the CDD requires of a higher level of maintenance.

142

143 **EIGHTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial  
Statements as of April 30, 2021**

144

145

146 Mr. Adams presented the Unaudited Financial Statements as of April 30, 2021. The  
147 financials were accepted.

148

149 **NINTH ORDER OF BUSINESS****Consideration of January 7, 2021 Regular Meeting Minutes**

150

151

152

Mr. Adams presented the January 7, 2021 Regular Meeting Minutes.

153

154

**On MOTION by Mr. Ernst and seconded by Mr. Milosevic, with all in favor, the January 7, 2021 Regular Meeting Minutes, as presented, were approved.**

155

156

157

158 **TENTH ORDER OF BUSINESS****Staff Reports**

159

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

161

There being no report, the next item followed.

162

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

163

164

165

166

167

Mr. Barraco recommended that the CDD formally accept portions of the water management systems for O&M, as discussed at the last meeting, and that the CDD formally accept O&M responsibility for Basins A, B, C, D and H, which the Engineer of Record and the SFWMD certified as complete. He recommended approval to turnover Basins D, F and G from the construction phase to the O&M phase, upon receipt of the certification from the SFWMD.

168

169

**On MOTION by Mr. Ernst and seconded by Mr. Johnson, with all in favor, transfer of the Environmental Resource Permit to the CDD for operation and maintenance, was approved.**

170

171

172

173

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178

Mr. Barraco stated that, upon inspection of the lake slopes, retaining wall and sheet wall, his firm asked the Developer to make some corrections. After further inspection, he believed everything is now satisfactory. He wanted this recorded on the record to ensure that, when erosion eventually occurs, they know that when the CDD accepted the O&M, it was all in place properly.

179

180

181

182

Mr. Haber asked if the Certification that is made to the SFWMD is a certification from the Project Engineer that the improvements are built in accordance with the plans and permits. Mr. Barraco replied affirmatively and stated that SFWMD Representatives are also performing on-site inspections; it takes three different reviews of the system to get this far.

183 Mr. Haber stated, for the record, that clarifying this detail in the minutes was  
184 appropriate, as not every aspect of the conversation is noted in the minutes.

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

186 **I. 228 Registered Voters in District as of April 15, 2021**

187 There were 228 registered voters residing within the District as of April 15, 2021. Once  
188 the number of qualified electors reaches 250, the transition to the General Election of Board  
189 Members process would commence.

190 **II. NEXT MEETING DATE: July 1, 2021 at 10:00 A.M.**

191 **• QUORUM CHECK**

192 The next meeting will be held on July 1, 2021, unless cancelled.

193

194 **ELEVENTH ORDER OF BUSINESS Board Members' Comments/Requests**

195

196 There being no Board Members' comments or requests, the next item followed.

197

198 **TWELFTH ORDER OF BUSINESS Public Comments**

199

200 There being no public comments, the next item followed.

201

202 **THIRTEENTH ORDER OF BUSINESS Adjournment**

203

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

205

206 **On MOTION by Mr. Johnson and seconded by Mr. Milosevic, with all in favor,**  
207 **the meeting adjourned at 10:19 a.m.**

208

209

210

211

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]



212  
213  
214  
215  
216  
217  
218  
219

---

Secretary/Assistant Secretary

---

Chair/Vice Chair

**WILDBLUE**  
**COMMUNITY DEVELOPMENT DISTRICT**

**10C**

**WILDBLUE COMMUNITY DEVELOPMENT DISTRICT**

**BOARD OF SUPERVISORS FISCAL YEAR 2021/2022 MEETING SCHEDULE**

**LOCATION**

*offices of Barraco and Associates, 2271 McGregor Boulevard, Suite 100, Fort Myers, Florida 33901*

<b>DATE</b>	<b>POTENTIAL DISCUSSION/FOCUS</b>	<b>TIME</b>
<b>October 7, 2021</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>November 4, 2021</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>December 2, 2021</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>January 6, 2022</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>February 3, 2022</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>March 3, 2022</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>April 7, 2022</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>May 5, 2022</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>June 2, 2022</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>July 7, 2022</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>August 4, 2022</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>September 1, 2022</b>	<b>Public Hearing &amp; Regular Meeting</b>	<b>10:00 AM</b>