

# **WILDBLUE**

**COMMUNITY DEVELOPMENT  
DISTRICT**

**July 6, 2023**

**BOARD OF SUPERVISORS  
REGULAR MEETING  
AGENDA**

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

**AGENDA**  
**LETTER**

**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**

June 29, 2023

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 Regular Meeting on July 6, 2023 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. Consider Appointment of Qualified Elector to Fill Unexpired Term of Seat 5; *Term Expires November 2024*
4. Administration of Oath of Office to Newly Appointed Supervisor (*the following will be provided in a separate package*)
  - A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
  - B. Membership, Obligations and Responsibilities
  - C. Financial Disclosure Forms
    - I. Form 1: Statement of Financial Interests
    - II. Form 1X: Amendment to Form 1, Statement of Financial Interests
    - III. Form 1F: Final Statement of Financial Interests
  - D. Form 8B: Memorandum of Voting Conflict
5. Consideration of Resolution 2023-05, Designating Certain Officers of the District, and Providing for an Effective Date
6. Presentation of Audited Annual Financial Report for the Fiscal Year Ended September 30, 2022, Prepared by Berger, Toombs, Elam, Gaines & Frank

7. Consideration of Resolution 2023-08, Hereby Accepting the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2022
8. Update: Retaining Wall and Lake Bank Erosion Repair Activities
9. Discussion: Fiscal Year 2024 Budget
10. Acceptance of Unaudited Financial Statements as of May 31, 2023
11. Approval of June 1, 2023 Regular Meeting Minutes
12. Staff Reports
  - A. District Counsel: *Kutak Rock LLP*
  - B. District Engineer: *Barraco and Associates, Inc.*
  - C. District Manager: *Wrathell, Hunt and Associates, LLC*
    - NEXT MEETING DATE: August 3, 2023 at 10:00 AM


○ QUORUM CHECK

SEAT 1	AARON MILOSEVIC	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 2	CHRISTOPHER HASTY	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 3	BARRY ERNST	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 4	DAVID MEYERS	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 5		<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO

13. Board Members' Comments/Requests
14. Public Comments
15. 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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**RESOLUTION 2023-05**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILDBLUE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING CERTAIN OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE**

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

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

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

**SECTION 1.** \_\_\_\_\_ is appointed Chair.

**SECTION 2.** \_\_\_\_\_ is appointed Vice Chair.

**SECTION 3.** \_\_\_\_\_ is appointed Assistant Secretary.

\_\_\_\_\_ is appointed Assistant Secretary.

\_\_\_\_\_ is appointed Assistant Secretary.

**Craig Wrathell** is appointed Assistant Secretary.

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

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

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**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2023.

ATTEST:

**WILDBLUE COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

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

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**WildBlue Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2022**

**WildBlue Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2022**

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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 Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of the governmental activities and each major fund of WildBlue Community Development District (the "District"), as of and for the year ended September 30, 2022, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of WildBlue Community Development District as of September 30, 2022, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

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

#### *Responsibilities of Management 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; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

To the Board of Supervisors  
WildBlue Community Development District

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

### ***Auditor's Responsibility for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

To the Board of Supervisors  
WildBlue Community Development District

***Required Supplementary Information***

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated June 27, 2023 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*

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

June 27, 2023

**WildBlue Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

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, physical environment and interest and other charges.

*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, 2022**

**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 asset 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, 2022.

- ◆ The District's assets exceeded liabilities by \$2,161,102 (net position). Unrestricted net position for Governmental Activities was \$(207,632). Restricted net position was \$228,125. Net investment in capital assets was \$2,140,609.
- ◆ Governmental activities revenues totaled \$2,027,405, while governmental activities expenses totaled \$1,497,602.

**WildBlue Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

**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>Activities</b>	
	<b>2022</b>	<b>2021</b>
Current assets	\$ 329,711	\$ 210,720
Restricted assets	1,195,785	5,365,508
Capital assets	23,583,595	23,580,945
Total Assets	25,109,091	29,157,173
Current liabilities	1,274,534	5,388,975
Non-current liabilities	21,673,455	22,136,899
Total Liabilities	22,947,989	27,525,874
Net position - net investment in capital assests	2,140,609	1,694,515
Net position - restricted	228,125	217,334
Net position - unrestricted	(207,632)	(280,550)
Total Net Position	\$ 2,161,102	\$ 1,631,299

The increase in current assets is related to revenues exceeding expenditures in the General Fund in the current year.

The decrease in restricted assets and current liabilities is related to the decrease 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, 2022**

**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>2022</b>	<b>2021</b>
Program Revenues		
Charges for services	\$ 2,023,178	\$ 2,022,403
Capital grants and contributions	-	1,011,185
General Revenues		
Investment earnings	4,227	342
Total Revenues	<u>2,027,405</u>	<u>3,033,930</u>
Expenses		
General government	77,631	82,629
Physical environment	474,188	448,358
Interest and other charges	945,783	960,985
Total Expenses	<u>1,497,602</u>	<u>1,491,972</u>
Change in Net Position	529,803	1,541,958
Net Position - Beginning of Year	<u>1,631,299</u>	<u>89,341</u>
Net Position - End of Year	<u>\$ 2,161,102</u>	<u>\$ 1,631,299</u>

The decrease in capital grants and contributions is the result of developer contributions for the capital projects in the prior year.

The increase in physical environment is related to increased lakes and ponds maintenance in the current year.

**WildBlue Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

**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, 2022 and 2021.

	<b>Governmental Activities</b>	
	<u>2022</u>	<u>2021</u>
Construction in progress	<u>\$ 23,583,595</u>	<u>\$ 23,580,945</u>

The activity for the year was \$2,650 in additions to construction in progress.

**General Fund Budgetary Highlights**

Actual expenditures were less than the final budget because there were less legal services, shoreline repair and conservation area maintenance expenditures than anticipated.

The September 30, 2022 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, 2022 was \$22,180,000.

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

WildBlue Community Development District does not expect any economic factors to effect operations in 2023.

**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, 2022**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 322,944
Assessments receivable	379
Prepaid expenses	5,988
Deposits	400
Total Current Assets	329,711
Non-Current Assets	
Restricted Assets	
Investments, at fair value	1,195,785
Capital Assets	
Construction in progress	23,583,595
Total Non-Current Assets	24,779,380
Total Assets	25,109,091
<b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued expenses	97,419
Contracts/retainage payable	433,933
Due to developer	6,000
Bonds payable	465,000
Accrued interest	272,182
Total Current Liabilities	1,274,534
Non-Current Liabilities	
Bonds payable, net	21,673,455
Total Liabilities	22,947,989
<b>NET POSITION</b>	
Net investment in capital assets	2,140,609
Restricted for debt service	228,125
Unrestricted	(207,632)
Total Net Position	\$ 2,161,102

See accompanying notes to financial statements.

**WildBlue Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2022**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues Charges for Services</b>	<b>Net (Expenses) Revenues and Changes in Net Position Governmental Activities</b>
Governmental Activities			
General government	\$ (77,631)	\$ 88,243	\$ 10,612
Physical environment	(474,188)	539,009	64,821
Interest and other charges	(945,783)	1,395,926	450,143
Total Governmental Activities	\$ (1,497,602)	\$ 2,023,178	525,576
			<b>General Revenues</b>
			Investment earnings
			4,227
		Change in Net Position	529,803
		Net Position - October 1, 2021	1,631,299
		Net Position - September 30, 2022	\$ 2,161,102

See accompanying notes to financial statements.

**WildBlue Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2022**

	General	Debt Service	Capital Projects	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 322,944	\$ -	\$ -	\$ 322,944
Assessments receivable	295	84	-	379
Prepaid expenses	5,988	-	-	5,988
Deposits	400	-	-	400
Restricted Assets				
Investments, at fair value	-	1,195,692	93	1,195,785
<b>Total Assets</b>	<b>\$ 329,627</b>	<b>\$1,195,776</b>	<b>\$ 93</b>	<b>\$ 1,525,496</b>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	\$ 97,419	\$ -	\$ -	\$ 97,419
Contracts/retainage payable	-	-	433,933	433,933
Due to developer	6,000	-	-	6,000
<b>Total Liabilities</b>	<b>103,419</b>	<b>-</b>	<b>433,933</b>	<b>537,352</b>
 <b>FUND BALANCES</b>				
Nonspendable - prepaids/deposits	6,388	-	-	6,388
Restricted for debt service	-	1,195,776	-	1,195,776
Unassigned	219,820	-	(433,840)	(214,020)
<b>Total Fund Balances</b>	<b>226,208</b>	<b>1,195,776</b>	<b>(433,840)</b>	<b>988,144</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 329,627</b>	<b>\$1,195,776</b>	<b>\$ 93</b>	<b>\$ 1,525,496</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, 2022**

Total Governmental Fund Balances	\$	988,144
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.		23,583,595
Long-term liabilities, including bonds payable, \$(22,180,000), net of bond discounts, net, \$41,545, are not due and payable in the current period, and therefore, are not reported at the fund level.		(22,138,455)
Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported at the fund level.		<u>(272,182)</u>
Net Position of Governmental Activities	\$	<u><u>2,161,102</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, 2022**

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	\$ 627,252	\$1,395,926	\$ -	\$ 2,023,178
Investments earnings	-	4,180	47	4,227
Total Revenues	<u>627,252</u>	<u>1,400,106</u>	<u>47</u>	<u>2,027,405</u>
Expenditures				
Current				
General government	77,631	-	-	77,631
Physical environment	474,188	-	-	474,188
Capital outlay	-	-	2,650	2,650
Debt service				
Principal	-	445,000	-	445,000
Interest	-	948,769	-	948,769
Total Expenditures	<u>551,819</u>	<u>1,393,769</u>	<u>2,650</u>	<u>1,948,238</u>
Excess of revenues over/(under) expenditures	75,433	6,337	(2,603)	79,167
Other Financing Sources/(Uses)				
Transfers in	-	-	88	88
Transfers out	-	(88)	-	(88)
Total Other Financing Sources/(Uses)	<u>-</u>	<u>(88)</u>	<u>88</u>	<u>-</u>
Net change in fund balances	75,433	6,249	(2,515)	79,167
Fund Balances - October 1, 2021	<u>150,775</u>	<u>1,189,527</u>	<u>(431,325)</u>	<u>908,977</u>
Fund Balances - September 30, 2022	<u>\$ 226,208</u>	<u>\$1,195,776</u>	<u>\$ (433,840)</u>	<u>\$ 988,144</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, 2022**

Net Change in Fund Balances - Total Governmental Funds \$ 79,167

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. 2,650

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. 445,000

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)

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. 4,542

Change in Net Position of Governmental Activities \$ 529,803

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, 2022**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Revenues				
Special assessments	\$ 624,611	\$ 624,611	\$ 627,252	\$ 2,641
Intergovernmental revenues	13,000	13,000	-	(13,000)
Total Revenues	<u>637,611</u>	<u>637,611</u>	<u>627,252</u>	<u>(10,359)</u>
Expenditures				
Current				
General government	97,623	97,623	77,631	19,992
Physical environment	540,000	540,000	474,188	65,812
Total Expenditures	<u>637,623</u>	<u>637,623</u>	<u>551,819</u>	<u>85,804</u>
Net Change in Fund Balances	(12)	(12)	75,433	75,445
Fund Balances - October 1, 2021	<u>108,362</u>	<u>108,362</u>	<u>150,775</u>	<u>42,413</u>
Fund Balances - September 30, 2022	<u>\$ 108,350</u>	<u>\$ 108,350</u>	<u>\$ 226,208</u>	<u>\$ 117,858</u>

See accompanying notes to financial statements.

**WildBlue Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**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, Florida Statutes.

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, 2022**

**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, 2022**

**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, 2022**

**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, 2022**

**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, 2022**

**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. 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.

**e. 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.

**WildBlue Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**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, \$988,144, differs from “net position” of governmental activities, \$2,161,102, 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>23,583,595</u>
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**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, 2022 were:

Bonds payable	\$ (22,180,000)
Bond discounts, net	<u>41,545</u>
Bonds payable, net	\$ <u>(22,138,455)</u>

**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>(272,182)</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, \$79,167, differs from the “change in net position” for governmental activities, \$529,803, 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, 2022**

**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>2,650</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	\$ <u>445,000</u>
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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>
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Change in accrued interest payable	\$ <u>4,542</u>
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**WildBlue Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**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, 2022, the District’s bank balance was \$348,621 and the carrying value was \$322,944. 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, 2022, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturity</u>	<u>Fair Value</u>
First American Government Obligation Fund	14 days*	<u>\$ 1,195,785</u>

\* 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, 2022**

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

Credit Risk

The District's investments 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, 2022, 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, 2022 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, 2022 was as follows:

	Balance October 1, 2021	Additions	Deletions	Balance September 30, 2022
<b><u>Governmental Activities:</u></b>				
Capital assets, not being depreciated:				
Construction in progress	\$ 23,580,945	\$ 2,650	\$ -	\$ 23,583,595
	\$ 23,580,945	\$ 2,650	\$ -	\$ 23,583,595

**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, 2022:

Long-term debt at October 1, 2021	\$ 22,625,000
Principal payment	(445,000)
Long-term debt at September 30, 2022	22,180,000
Less: bond discount, net	(41,545)
Bonds Payable, Net	\$ 22,138,455

**WildBlue Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2022**

**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. Current portion is \$465,000

\$ 22,180,000

The annual requirements to amortize the principal and interest of the bonds outstanding as of September 30, 2022 are as follows:

Year Ending September 30,	Principal	Interest	Total
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	515,000	881,369	1,396,369
2027	535,000	862,056	1,397,056
2028-2032	3,010,000	3,989,906	6,999,906
2033-2037	3,710,000	3,311,757	7,021,757
2038-2042	4,595,000	2,448,283	7,043,283
2043-2047	5,710,000	1,353,188	7,063,188
2048-2049	2,660,000	175,875	2,835,875
Totals	<u>\$ 22,180,000</u>	<u>\$ 15,772,666</u>	<u>\$ 37,952,666</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, 2022**

**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	\$ 697,676	\$ 695,469

**NOTE F – RELATED PARTY TRANSACTIONS**

All voting members of the Board of Supervisors are employed by the Developer or a related entity. Additionally, the District has \$6,000 due to the Developer at September 30, 2022.

**NOTE G – 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.

**NOTE H – 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.

**NOTE I – SUBSEQUENT EVENT**

In November 2022, the Board of Supervisors approved the acceptance of deeds and easements for stormwater conservation parcels from the Developers and authorized the Chair to finalize and execute the appropriate documents.



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## **INDEPENDENT AUDITORS' 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, as listed in the table of contents, of WildBlue Community Development District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 27, 2023.

### **Report on 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 or significant deficiencies may exist that have not been identified.

To the Board of Supervisors  
WildBlue Community Development District

### **Report on 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 27, 2023



# Berger, Toombs, Elam, Gaines & Frank

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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, 2022, and have issued our report thereon dated June 27, 2023.

### 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 27, 2023, 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, 2022 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.

### **Specific Information**

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the WildBlue Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 4
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$65,325
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2021, together with the total expenditures for such project: The District had no construction projects that exceeded \$65,000 during the year.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the WildBlue Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund - \$966.77, Debt Service Fund - \$1,513.08 - \$4,073.55.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$2,023,178.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: \$22,180,000 with interest rates ranging from 3.5% to 4.375% maturing in 2049.

To the Board of Supervisors  
WildBlue Community Development District

**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*

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

June 27, 2023



**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 ACCOUNTANTS' 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, 2022. 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, 2022.

*Berger Toombs Elam  
Gaines + Frank*

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

June 27, 2023

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

**7**

**RESOLUTION 2023-08**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE  
AUDITED ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2022**

**WHEREAS**, the District’s Auditor, Berger, Toombs, Elam, Gaines & Frank, has heretofore prepared and submitted to the Board, for accepting, the District’s Audited Annual Financial Report for Fiscal Year 2022;

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

1. The Audited Annual Financial Report for Fiscal Year 2022, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2022, for the period ending September 30, 2022; and
2. A verified copy of said Audited Annual Financial Report for Fiscal Year 2022 shall be attached hereto as an exhibit to this Resolution, in the District’s “Official Record of Proceedings”.

**PASSED AND ADOPTED** this 6th day of July, 2023.

ATTEST:

**WILDBLUE COMMUNITY DEVELOPMENT  
DISTRICT**

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

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

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

**9**

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2024**

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
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**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023		
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 650,636				\$ 653,032
Allowable discounts (4%)	(26,025)				(26,121)
Assessment levy: on-roll - net	624,611	\$608,975	\$ 15,636	\$ 624,611	626,911
Interlocal agreement -Vista Blue	13,000	-	13,000	13,000	13,000
Total revenues	637,611	608,975	28,636	637,611	639,911
<b>EXPENDITURES</b>					
<b>Professional &amp; administrative</b>					
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	15,000	4,552	10,448	15,000	15,000
Engineering	4,000	24,109	10,000	34,109	15,000
Audit**	5,500	-	5,500	5,500	5,500
Arbitrage rebate calculation**	750	500	250	750	750
Dissemination agent*	1,000	500	500	1,000	1,000
Trustee*	3,950	-	3,950	3,950	3,950
Telephone	200	100	100	200	200
Postage	500	133	367	500	500
Printing & binding	500	250	250	500	500
Legal advertising	1,200	1,177	23	1,200	1,200
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,988	-	5,988	6,500
Contingencies/bank charges	1,200	13	1,187	1,200	1,200
Website					
Hosting	705	705	-	705	705
ADA compliance	210	-	210	210	210
Total professional & administrative	88,390	62,202	56,785	118,987	100,390
<b>Field operations</b>					
Field management	10,000	5,000	5,000	10,000	10,000
Aquatic maintenance	83,000	-	83,000	83,000	78,000
Conservation area maintenance	180,000	1,850	164,000	165,850	170,000
Conservation area monitoring & reporting	69,000	66,759	2,241	69,000	69,000
Hurricane Ian clean-up	-	59,531	-	59,531	-
Lake bank erosion repairs	109,540	41,376	40,000	81,376	109,540
Water level and quality reporting	26,000	-	26,000	26,000	26,000
Littoral plant replacements	20,000	-	20,000	20,000	20,000
Conservation area fence review/repairs	10,000	-	10,000	10,000	10,000
Aeration operating supplies	5,000	2,575	2,600	5,175	7,500
Contingencies	10,000	4,950	5,050	10,000	10,000
Shoreline/seawall repair and replacements	25,000	-	25,000	25,000	25,000
Total field operations	547,540	182,041	382,891	564,932	535,040

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023		
Other fees and charges					
Property appraiser	673	673	-	673	673
Tax collector	1,010	976	34	1,010	1,010
Total other fees and charges	<u>1,683</u>	<u>1,649</u>	<u>34</u>	<u>1,683</u>	<u>1,683</u>
Total expenditures	<u>637,613</u>	<u>245,892</u>	<u>439,710</u>	<u>685,602</u>	<u>637,113</u>
Excess/(deficiency) of revenues over/(under) expenditures	(2)	363,083	(411,074)	(47,991)	2,798
Fund balance - beginning (unaudited)	193,728	226,207	589,290	226,207	178,216
Fund balance - ending (projected)	<u>\$ 193,726</u>	<u>\$ 589,290</u>	<u>\$ 178,216</u>	<u>\$ 178,216</u>	<u>\$ 181,014</u>

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

**EXPENDITURES**

**Professional & administrative**

Management/accounting/recording \$ 48,000

**Wrathell, Hunt and Associates, LLC** (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.

Legal 15,000

General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.

Engineering 15,000

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.

Audit 5,500

Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.

Arbitrage rebate calculation\*\* 750

To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.

Dissemination agent\* 1,000

The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.

Trustee 3,950

Annual fee for the service provided by trustee, paying agent and registrar.

Telephone 200

Telephone and fax machine.

Postage 500

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Printing & binding 500

Letterhead, envelopes, copies, agenda packages, etc.

Legal advertising 1,200

The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.

**EXPENDITURES (continued)**

Annual special district fee 175

Annual fee paid to the Florida Department of Economic Opportunity.

Insurance 6,500

The District will obtain public officials and general liability insurance.

Contingencies/bank charges 1,200

Bank charges, automated AP routing and other miscellaneous expenses incurred during the year.

Website

Hosting 705

ADA compliance 210

Total professional and admin 100,390

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

**Field operations**

Field management	10,000
Aquatic maintenance	78,000
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	170,000
Covers the costs of contracting with a qualified and licensed maintenance company to maintain the Districts 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 & 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.	
Lake bank erosion repairs	109,540
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	20,000
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	7,500
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>535,040</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>\$637,113</u></u>

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2019  
FISCAL YEAR 2024**

	Fiscal Year 2023				Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023	Total Actual & Projected	
<b>REVENUES</b>					
Special assessment - on-roll	\$ 1,450,530				\$ 1,450,530
Allowable discounts (4%)	(58,021)				(58,021)
Assessment levy: net	1,392,509	\$ 1,355,188	\$ 37,321	\$ 1,392,509	1,392,509
Interest	-	19,220	-	19,220	-
Total revenues	<u>1,392,509</u>	<u>1,374,408</u>	<u>37,321</u>	<u>1,411,729</u>	<u>1,392,509</u>
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	465,000	-	465,000	465,000	480,000
Interest	933,194	466,596	466,598	933,194	916,919
Total expenditures	<u>1,398,194</u>	<u>466,596</u>	<u>931,598</u>	<u>1,398,194</u>	<u>1,396,919</u>
Excess/(deficiency) of revenues over/(under) expenditures	(5,685)	907,812	(894,277)	13,535	(4,410)
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfer out	-	(3,345)	-	(3,345)	-
Total other financing sources/(uses)	<u>-</u>	<u>(3,345)</u>	<u>-</u>	<u>(3,345)</u>	<u>-</u>
Fund balance:					
Net increase/(decrease) in fund balance	(5,685)	904,467	(894,277)	10,190	(4,410)
Beginning fund balance (unaudited)	1,188,308	1,195,776	2,100,243	1,195,776	1,205,966
Ending fund balance (projected)	<u>\$ 1,182,623</u>	<u>\$ 2,100,243</u>	<u>\$ 1,205,966</u>	<u>\$ 1,205,966</u>	<u>1,201,556</u>
Use of fund balance:					
Debt service reserve account balance (required)					(695,469)
Principal and Interest expense - December 15, 2024					(450,059)
Projected fund balance surplus/(deficit) as of September 30, 2024					<u>\$ 56,028</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>
12/15/23			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>21,715,000.00</b>		<b>14,839,468.96</b>	<b>36,554,468.96</b>	

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2024 ASSESSMENTS**

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

<u>Product</u>	<u>Units</u>	<u>FY 2024 O&amp;M Assessment per Unit</u>	<u>FY 2024 DS Assessment per Unit</u>	<u>FY 2024 Total Assessment per Unit</u>	<u>FY 2023 Total Assessment per Unit</u>
SF 52'	99	\$ 970.33	\$ 1,513.08	\$ 2,483.41	2,479.85
SF 66'	99	970.33	1,920.43	2,890.76	2,887.20
SF 72'	58	970.33	2,095.01	3,065.34	3,061.78
SF 75'	269	970.33	2,182.30	3,152.63	3,149.07
SF 85'	102	970.33	2,473.26	3,443.59	3,440.03
SF 102'	34	970.33	2,967.89	3,938.22	3,934.66
SF 140'	12	970.33	4,073.55	5,043.88	5,040.32
<b>Total</b>	<b>673</b>				



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

**UNAUDITED**  
**FINANCIAL**  
**STATEMENTS**

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
MAY 31, 2023**

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
MAY 31, 2023**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 561,259	\$ -	\$ -	\$ 561,259
Investments				
Revenue	-	1,428,334	-	1,428,334
Reserve	-	698,019	-	698,019
Construction	-	-	15,946	15,946
Principal	-	1	-	1
Due from general fund	-	6,686	-	6,686
Utility deposit	400	-	-	400
Total assets	<u>\$ 561,659</u>	<u>\$ 2,133,040</u>	<u>\$ 15,946</u>	<u>\$ 2,710,645</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Retainage payable	-	-	433,933	433,933
Due to debt service fund	6,686	-	-	6,686
Landowner advance	6,000	-	-	6,000
Total liabilities	<u>12,686</u>	<u>-</u>	<u>433,933</u>	<u>446,619</u>
Fund balances:				
Restricted for:				
Debt service	-	2,133,040	-	2,133,040
Capital projects	-	-	(417,987)	(417,987)
Unassigned	548,973	-	-	548,973
Total fund balances	<u>548,973</u>	<u>2,133,040</u>	<u>(417,987)</u>	<u>2,264,026</u>
Total liabilities and fund balances	<u>\$ 561,659</u>	<u>\$ 2,133,040</u>	<u>\$ 15,946</u>	<u>\$ 2,710,645</u>

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE PERIOD ENDED MAY 31, 2023**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 3,000	\$ 622,865	\$ 624,611	100%
Interlocal agreement - Vista Blue	-	-	13,000	0%
Total revenues	<u>3,000</u>	<u>622,865</u>	<u>637,611</u>	98%
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative</b>				
Management/accounting/recording	4,000	32,000	48,000	67%
Legal	1,329	5,881	15,000	39%
Engineering	-	34,566	4,000	864%
Audit	-	-	5,500	0%
Arbitrage rebate calculation	-	500	750	67%
Dissemination agent	83	667	1,000	67%
Trustee	-	-	3,950	0%
Telephone	17	133	200	67%
Postage	10	188	500	38%
Printing & binding	42	333	500	67%
Legal advertising	-	1,177	1,200	98%
Annual special district fee	-	175	175	100%
Insurance	-	5,988	5,500	109%
Contingencies/bank charges	-	13	1,200	1%
Website				
Hosting	-	705	705	100%
ADA compliance	-	-	210	0%
Total professional & administrative	<u>5,481</u>	<u>82,326</u>	<u>88,390</u>	93%
<b>Field operations</b>				
Field management	833	6,667	10,000	67%
Aquatic maintenance	-	-	83,000	0%
Conservation area maintenance	-	1,850	180,000	1%
Conservation area monitoring & reporting	930	71,764	69,000	104%
Hurricane Ian clean-up	-	62,881	-	N/A
Lake bank erosion repairs	12,786	54,162	109,540	49%
Water level and quality reporting	-	-	26,000	0%
Littoral plant replacements	-	3,400	20,000	17%
Conservation area fence review/repairs	-	-	10,000	0%
Aeration operating supplies	449	3,520	5,000	70%
Contingencies	-	11,880	10,000	119%
Shoreline/seawall repair and replacements	-	-	25,000	0%
Total field operations	<u>14,998</u>	<u>216,124</u>	<u>547,540</u>	39%
<b>Other fees and charges</b>				
Property appraiser	-	673	673	100%
Tax collector	-	976	1,010	97%
Total other fees and charges	<u>-</u>	<u>1,649</u>	<u>1,683</u>	98%
Total expenditures	<u>20,479</u>	<u>300,099</u>	<u>637,613</u>	47%
Excess/(deficiency) of revenues over/(under) expenditures	(17,479)	322,766	(2)	
Fund balances - beginning	566,452	226,207	193,728	
Fund balances - ending	<u>\$ 548,973</u>	<u>\$ 548,973</u>	<u>\$ 193,726</u>	

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2019  
FOR THE PERIOD ENDED MAY 31, 2023**

	<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>	<u>% of Budget</u>
<b>REVENUES</b>				
Special assessment: on-roll	\$ 6,686	\$ 1,386,148	\$ 1,392,509	100%
Interest	7,591	33,500	-	N/A
Total revenues	<u>14,277</u>	<u>1,419,648</u>	<u>1,392,509</u>	102%
<b>EXPENDITURES</b>				
Principal	-	-	465,000	0%
Interest	-	466,597	933,194	50%
Total expenditures	<u>-</u>	<u>466,597</u>	<u>1,398,194</u>	33%
Excess/(deficiency) of revenues over/(under) expenditures	14,277	953,051	(5,685)	
<b>OTHER FINANCING SOURCES/(USES)</b>				
Transfers out	(12,442)	(15,787)	-	N/A
Total other financing sources	<u>(12,442)</u>	<u>(15,787)</u>	<u>-</u>	N/A
Net change in fund balances	1,835	937,264	(5,685)	
Fund balances - beginning	2,131,205	1,195,776	1,188,308	
Fund balances - ending	<u>\$ 2,133,040</u>	<u>\$ 2,133,040</u>	<u>\$ 1,182,623</u>	

**WILDBLUE  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND SERIES 2019  
FOR THE PERIOD ENDED MAY 31, 2023**

	Current Month	Year To Date
<b>REVENUES</b>		
Interest	\$ 12	\$ 67
Total revenues	12	67
<b>EXPENDITURES</b>		
Total expenditures	-	-
Excess/(deficiency) of revenues over/(under) expenditures	12	67
<b>OTHER FINANCING SOURCES/(USES)</b>		
Transfer in	12,442	15,787
Total other financing sources/(uses)	12,442	15,787
Fund balances - beginning	(430,441)	(433,841)
Fund balances - ending	\$ (417,987)	\$ (417,987)

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

**MINUTES**

**DRAFT**  
**MINUTES OF MEETING**  
**WILDBLUE**  
**COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the WildBlue Community Development District held a Regular Meeting on June 1, 2023 at 10:00 a.m., at the offices of Barraco & Associates, 2271 McGregor Boulevard, Suite 100, Fort Myers, Florida 33901.

**Present were:**

Chris Hasty	Chair
Barry Ernst	Vice Chair
Aaron Milosevic	Assistant Secretary
David Myers	Assistant Secretary

**Also present, were:**

Chuck Adams	District Manager
Wes Haber (via telephone)	District Counsel
Doug Tarn	District Engineer
Carl Barraco	Barraco and Associates, Inc.
Jeff Haas (via telephone)	Engineer
Kristi Houston	Resident
John Buchholz	Resident
Greg Christiansen	Resident
Other residents (present and via telephone)	

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Adams called the meeting to order at 10:01 a.m. Supervisors Milosevic, Hasty, Ernst and Meyers were present. One seat was vacant.

**SECOND ORDER OF BUSINESS**

**Public Comments**

Mr. Adams advised everyone that the call-in number is for Board Member and District Staff use only. He asked the other participants attending via telephone to just listen and not be disruptive or he will disconnect the call.

Resident John Bucholz read a list of questions, some of which were already discussed, but that he wanted on the record.



41           Regarding Hans Wilson & Associates (HWA), Mr. Buchholz asked if it is possible to  
42 schedule a meeting with Mr. Wilson, the Marine Engineer, as they identified several  
43 discrepancies between the Reports for WildBlue and Vista Blue.

44

45           **On MOTION by Mr. Hasty and seconded by Mr. Ernst, with all in favor,**  
46 **authorizing the Chair to meet with the resident group to review, vet and**  
47 **engage an Engineer to review the HWA Reports and provide a report and**  
48 **options to rebuild the retaining wall, was approved.**

49

50

51           Mr. Buchholz stated that the Report indicates that littorals were placed on lake beds  
52 and stonework at the time of the hurricane but there is evidence to the contrary. Specifically,  
53 the littorals on Indigo Lake were destroyed prior to the hurricane, when it was sprayed in the  
54 last two years. Mr. Adams stated the CDD pays SOLitude Lake Management (SOLitude) an extra  
55 fee to have its wetland crew hand remove within the littoral shelf to avoid over spraying.

56           Mr. Buchholz asked if the CDD will consider engaging the same engineer to produce a  
57 second report, which he discussed with Mr. Hasty; he recommended MKA. Mr. Hasty stated Mr.  
58 Wilson advised that he is not interested in this project. Mr. Hasty indicated that MKA does not  
59 have a lot of marine specific experience on their website. He suggested engaging marine coastal  
60 engineering firms Weiler Engineering and Cummins Cederberg, one to represent the residents  
61 and the CDD would engage the other to design different levels of service.

62           Mr. Buchholz stated a resident meeting will be held right after this meeting and  
63 WildBlue is meeting today at 5:00 p.m. Mr. Haas was vetting MKA and noted MKA has a lot of  
64 the background. He vetted Mr. Andre Slintak, of MKA, and voiced his opinion that he has the  
65 background necessary to design seawalls.

66           The consensus was to proceed with the suggestion to share the scope of services MKA  
67 would provide and the CDD will work on a common scope and obtain proposals from Weiler  
68 Engineering and Cummins Cederberg.

69           Discussion ensued regarding defining the resident scope of work, original designs  
70 prepared by Marine Consulting, the Developer Agreement between Lennar/Stock/Pulte, not  
71 considering any upgrades to the original design to be a Developer issue and possibly  
72 considering this when the Board transitions to the General Election process in November 2024.

73           Mr. Haas stated the reason for doing a root cause analysis is to identify the root cause of  
74 the failure and then be able to properly design it because, if it is not properly assembled, it will

75 fail. The purpose of this is to understand what is there, whether it was installed properly, why it  
76 failed and determine if it can be repaired so the same situation is not repeated.

77       Regarding the status of erosion repair activities, Mr. Adams stated the project manual  
78 was circulated to three contractors and Crocker Land Development, LLC (CLD) was the sole  
79 respondent. This will be discussed later in the meeting. He responded to questions and  
80 explained the assessment breakdown.

81       Regarding the Corkscrew Road widening project, unofficially, the request to amend  
82 zoning for the proposed gas station will be on the County Commission July 20, 2023 agenda.  
83 Discussion ensued regarding a request to modify the Environmental Resource Permit (ERP) and  
84 whether it requires expanding the lake in order to fix any modeling issues. This will be discussed  
85 later in the meeting.

86       Regarding the transfer of properties, it is believed that payment for the land should go  
87 to the CDD not Lennar. Mr. Hasty stated it makes greater sense for Lennar to argue that it  
88 cannot sell homes as it could generate a higher damage claim and that Lennar has agreed to  
89 give those funds to the CDD.

90       A Board Member asked if it is possible to obtain the appraisals for the other non-CDD  
91 properties. Mr. Tarn will submit a public records request once the appraisal on the CDD  
92 property is received.

93       Regarding the fence, there is no fence near the new development on the south side of  
94 Corkscrew Road. Mr. Barraco stated that fencing was installed for environmental purposes, not  
95 for security.

96       Regarding the assessment formula, Mr. Adams will email the Assessment Methodology  
97 Report to Mr. Buchholz.

98       A resident asked if \$14 million is the cost to repair the entire lake wall. It was noted that  
99 the amount was in the Vista Blue Report and it is the cost to repair the damaged areas. The  
100 intent is to engage the Engineers to provide a scope for repairs and the cost to go out to bid.

101       Discussion ensued regarding defining the amount of linear repair work and cost, the  
102 cost to install the wall by the new home, the original cost to install retaining walls, the intention  
103 of berms and the process of residents tying gutters into the French drain.

104       Resident Greg Christensen asked about the exposed rocks. Mr. Adams will check on  
105 installing proper water buoys as the low water levels caused further delays.

106

107 **THIRD ORDER OF BUSINESS**

**Consider Appointment of Qualified Elector to Fill Unexpired Term of Seat 5; Term Expires November 2024**

108  
109  
110  
111 Mr. Hasty stated that Mr. Bucholz and Mr. Cingle withdrew their candidacy for Board  
112 Seat 5. Mr. Buchholz noted Mr. Cingle resigned from the Master Board. Mr. Hasty stated he is  
113 comfortable conducting meetings with four Board Members. This item was deferred.

115 **FOURTH ORDER OF BUSINESS**

**Administration of Oath of Office to Newly Appointed Supervisor (the following will be provided in a separate package)**

- 116
- 117
- 118
- 119 **A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**
- 120 **B. Membership, Obligations and Responsibilities**
- 121 **C. Financial Disclosure Forms**
  - 122 **I. Form 1: Statement of Financial Interests**
  - 123 **II. Form 1X: Amendment to Form 1, Statement of Financial Interests**
  - 124 **III. Form 1F: Final Statement of Financial Interests**
- 125 **D. Form 8B: Memorandum of Voting Conflict**

126 This item was deferred.

128 **FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2023-05, Designating Certain Officers of the District, and Providing for an Effective Date**

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132 This item was deferred.

- 133 **▪ Update: Retaining Wall and Lake Bank Erosion Repair Activities**
- 134 **This item, previously the Eighth Order of Business, was presented out of order.**

- 135 **• Consideration of Award of Contract for Lake Bank Erosion Repairs**

136 Mr. Adams stated that CLD was the sole respondent to the Request for Proposals (RFP).  
137 The cost to homeowners is \$3,560. He suggested surveying residents to determine interest and  
138 have them split this cost between themselves. A large quantity may help reduce the overall  
139 costs. Lennar will copy the CDD’s approach.

140 Discussion ensued regarding the project start time, designating a staging area to help  
141 reduce costs and the current roadway and sidewalk conditions.

142 A resident stated that 18628 WildBlue Boulevard is not under contract and asked for the  
143 drainage conditions for this area and the surrounding homes be inspected.

144 Residents were advised to report concerns to the HOA or CDD Board.

145 Mr. Tarn and Mr. Barraco responded to questions regarding the scope of work. They  
146 were asked to monitor the areas up until the project starts.

147 Suggestions were made to install floritam grass and silt fencing and to negotiate the  
148 homeowners’ portion of the installation costs.

149 The Project Manual will be emailed to Mr. Hasty.

150

**On MOTION by Mr. Ernst and seconded by Mr. Milosevic, with all in favor, awarding Crocker Land Development, LLC, the Phase 1 Lake Bank Restoration Project, Estimate #580, in a not-to-exceed amount of \$249,185, and authorizing the Chair to further negotiate and execute the final contract, was approved.**

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157 **SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2023-06, Approving a Proposed Budget for Fiscal Year 2023/2024 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date**

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166 Mr. Adams presented Resolution 2023-06. He suggested setting the public hearing for  
167 September to allow time to obtain information about the cost of the retaining wall project,  
168 make budget adjustments and, if necessary, set the assessment ceiling amount for noticing  
169 purposes in August. Further adjustments can be made until the budget is adopted in  
170 September.

171 Mr. Milosevic advised he will be unable to attend the September meeting.

172 Mr. Adams responded to questions about the CDD possibly obtaining outside funding to  
173 fund all or part of the retaining wall project, how the cost might affect the Fiscal Years 2024 and  
174 2025 assessment projections and collecting delinquent accounts through tax certificate sales.  
175 He needs to remove the “Revenue, Interlocal agreement-Vista Blue” budget line item and  
176 reduce that amount in the “Water level and quality reporting” line item, as the Master  
177 Association handles that.

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**On MOTION by Mr. Milosevic seconded by Mr. Myers, with all in favor, Resolution 2023-06, Approving a Proposed Budget for Fiscal Year 2023/2024, and Setting a Public Hearing Thereon Pursuant to Florida Law for September 7, 2023 at 10:00 a.m., at the offices of Barraco & Associates, 2271 McGregor Boulevard, Suite 100, Fort Myers, Florida 33901; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, was adopted.**

**SEVENTH ORDER OF BUSINESS**

**Consideration of Resolution 2023-07, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2023/2024 and Providing for an Effective Date**

Mr. Adams presented Resolution 2023-07.

Ms. Houston will coordinate with HOA Staff to schedule the CDD Fiscal Year 2024 meetings at the Social Center and email the address to Mr. Adams.

**On MOTION by Mr. Ernst and seconded by Mr. Milosevic, with all in favor, Resolution 2023-07, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2023/2024, as amended to insert the new meeting location if it changes, and Providing for an Effective Date, was adopted.**

**EIGHTH ORDER OF BUSINESS**

**Update: Retaining Wall and Lake Bank Erosion Repair Activities**

- **Consideration of Award of Contract for Lake Bank Erosion Repairs**

This item was presented following the Fifth Order of Business.

**NINTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial Statements as of April 30, 2023**

Mr. Adams presented the Unaudited Financial Statements as of April 30, 2023.

The financials were accepted.

**TENTH ORDER OF BUSINESS**

**Approval of April 6, 2023 Regular Meeting Minutes**

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**On MOTION by Mr. Ernst and seconded by Mr. Myers, with all in favor, the April 6, 2023 Regular Meeting Minutes, as presented, were approved.**

**ELEVENTH ORDER OF BUSINESS**

**Staff Reports**

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

Mr. Haber reported the Governor signed recently passed legislation obligating all CDD Board Members to undergo ethics training starting January 1, 2024. Information about fulfilling that obligation will be provided at the next meeting. The proposed bill to increase sovereign immunity limits on liability for tort type claims did not pass.

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

There was nothing further to report.

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

- **721 Registered Voters in District as of April 15, 2023**
- **NEXT MEETING DATE: July 6, 2023 at 10:00 A.M.**
  - **QUORUM CHECK**

**TWELFTH ORDER OF BUSINESS**

**Board Members' Comments/Requests**

There were no Board Members' comments or requests.

**THIRTEENTH ORDER OF BUSINESS**

**Public Comments**

A resident asked who is responsible for cleaning up hurricane debris and construction debris in the canal. Mr. Adams will obtain a proposal for the next meeting.

**FOURTEENTH ORDER OF BUSINESS**

**Adjournment**

**On MOTION by Mr. Ernst and seconded by Mr. Milosevic, with all in favor, the meeting adjourned at 11:55 a.m.**

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

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Chair/Vice Chair

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

**STAFF**  
**REPORTS**



## WILDBLUE COMMUNITY DEVELOPMENT DISTRICT

### BOARD OF SUPERVISORS FISCAL YEAR 2022/2023 MEETING SCHEDULE

#### LOCATION

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

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 6, 2022 <b>CANCELED</b>	Regular Meeting	10:00 AM
November 3, 2022	Landowners' Meeting	10:00 AM
November 3, 2022 <b>CANCELED</b>	Regular Meeting	10:00 AM
November 21, 2022	Continued Landowners' Meeting & Regular Meeting	10:00 AM
December 1, 2022 <b>CANCELED</b>	Regular Meeting	10:00 AM
January 5, 2023	Regular Meeting	10:00 AM
February 2, 2023 <b>CANCELED</b>	Regular Meeting	10:00 AM
March 2, 2023	Regular Meeting	10:00 AM
April 6, 2023	Regular Meeting	10:00 AM
April 21, 2023 <b>CANCELED</b>	Continued Regular Meeting	1:00 PM
May 4, 2023 <b>CANCELED</b> <b>NO QUORUM</b>	Regular Meeting	10:00 AM
June 1, 2023	Regular Meeting	10:00 AM
July 6, 2023	Regular Meeting	10:00 AM
August 3, 2023	Regular Meeting	10:00 AM
September 7, 2023	Regular Meeting	10:00 AM