

# **EAST BONITA BEACH ROAD**

**COMMUNITY DEVELOPMENT  
DISTRICT**

**October 9, 2025**

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

**EAST BONITA BEACH ROAD  
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA  
LETTER**

# East Bonita Beach Road Community Development District

## OFFICE OF THE DISTRICT MANAGER

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

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<https://eastbonitabeachroadcdd.net/>

October 2, 2025

### **ATTENDEES:**

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

Board of Supervisors

East Bonita Beach Road Community Development District

Dear Board Members:

The Board of Supervisors of the East Bonita Beach Road Community Development District will hold a Public Hearing and Regular Meeting on October 9, 2025 at 11:00 a.m., at the offices of D.R. Horton, 10541 Ben C. Pratt Six Mile Cypress Parkway, Fort Myers, Florida 33966. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2024, Prepared by Grau & Associates
  - A. Consideration of Resolution 2026-01, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2024
4. Board Transition
  - A. Consider Appointment of Qualified Electors to Fill Vacant Seats
    - I. Seat 1; *Term Expires November 2028*
    - II. Seat 2; *Term Expires November 2028*
    - III. Seat 3; *Term Expires November 2026*
    - IV. Seat 5; *Term Expires November 2026*
  - B. Administration of Oath of Office to Appointed Qualified Electors (*the following to be provided under separate cover package*)
    - I. Required Ethics Training and Disclosure Filing
      - Sample Form 1 2023/Instructions
    - II. Membership, Obligations and Responsibilities

- III. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
  - IV. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers
  - C. Consideration of Resolution 2026-02, Electing and Removing Officers of the District and Providing for an Effective Date
- 5. Consideration of Resolution 2026-03, Ratifying the Action of the District Manager in Re-Setting the Date of the Public Hearings on the Proposed Budget for Fiscal Year 2026; Amending Resolution 2025-03 to Set the Public Hearing Thereon; Providing a Severability Clause; and Providing an Effective Date
  - 6. Public Hearing on Adoption of Fiscal Year 2025/2026 Budget
    - A. Proof/Affidavit of Publication
    - B. Consideration of Resolution 2026-04, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025 and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date
  - 7. Consideration of Resolution 2026-05, Providing for Funding for the District's Fiscal Year 2025/2026 Adopted Budget; Providing for the Collection and Enforcement of Special Assessments, Including but not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
  - 8. Consideration of Goals and Objectives Reporting FY2026 [HB7013 - Special Districts Performance Measures and Standards Reporting]
    - Authorization of Chair to Approve Findings Related to FY2025 Goals and Objectives Reporting
  - 9. Acceptance of Unaudited Financial Statements as of August 31, 2025
  - 10. Approval of May 19, 2025 Regular Meeting Minutes
  - 11. Other Business
  - 12. Staff Reports
    - A. District Counsel: *Kutak Rock LLP*
    - B. District Engineer: *Banks Engineering, Inc.*

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

- NEXT MEETING DATE: May 18, 2026 at 10:30 AM

- QUORUM CHECK

SEAT 1		<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	J WAYNE EVERETT	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	LANDON THOMAS	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	CHRISTIAN COTTER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	MARY MOULTON	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

13. Audience Comments/Supervisors' Requests

14. Adjournment

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

Sincerely,



Chesley "Chuck" Adams  
District Manager

**FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE:**

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

**PARTICIPANT PASSCODE: 229 774 8903**

**EAST BONITA BEACH ROAD**  
**COMMUNITY DEVELOPMENT DISTRICT**

**3**

**EAST BONITA BEACH ROAD  
COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2024**

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

**TABLE OF CONTENTS**

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-21
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	22
Notes to Required Supplementary Information	23
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	24
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	25-26
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	28-29





# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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[www.graucpa.com](http://www.graucpa.com)

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund of East Bonita Beach Road Community Development District, Lee County, Florida (the "District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

### ***Required Supplementary Information***

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

### ***Other Information Included in the Financial Report***

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

B. Saw & Associates

May 15, 2025

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of East Bonita Beach Road Community Development District, Lee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$149,763.
- The change in the District's total net position in comparison with the prior year was \$59,176, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental fund reported an ending fund balance of \$799,727, a decrease of (\$10,105) in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

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

#### Government-Wide Financial Statements

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

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

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

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

#### Fund Financial Statements

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

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

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

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

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

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

### Notes to the Financial Statements

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

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION SEPTEMBER 30,		
	2024	2023
Current and other assets	\$ 802,787	\$ 817,287
Capital assets, net of depreciation	9,978,949	10,145,094
Total assets	10,781,736	10,962,381
Current liabilities	182,755	189,984
Long-term liabilities	10,449,218	10,681,810
Total liabilities	10,631,973	10,871,794
Net Position		
Net investment in capital assets	(427,387)	(536,612)
Restricted	464,549	536,056
Unrestricted	112,601	91,143
Total net position	\$ 149,763	\$ 90,587

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

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 824,217	\$ 808,508
Operating grants and contributions	34,539	27,472
Capital grants and contributions	694	116
General revenues	20	15
Total revenues	859,470	836,111
Expenses:		
General government	94,278	83,025
Maintenance and operations	184,395	181,626
Deferred costs	90,916	-
Interest	430,705	437,424
Total expenses	800,294	702,075
Change in net position	59,176	134,036
Net position - beginning	90,587	(43,449)
Net position - ending	\$ 149,763	\$ 90,587

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024, was \$800,294. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of special assessments. In total, expenses increased from the prior year mainly due to deferred costs recognized in the current year in connection with the Series 2021 project.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriation for fiscal year ended September 30, 2024.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2024, the District had \$10,311,239 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$332,290 has been taken, which resulted in a net book value of \$9,978,949. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2024, the District had \$10,375,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

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

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 112,176
Assessment receivable	2,232
Restricted assets:	
Investments	688,379
Capital assets:	
Nondepreciable	5,326,905
Depreciable, net	<u>4,652,044</u>
Total assets	<u>10,781,736</u>
 <b>LIABILITIES</b>	
Accounts payable	3,060
Accrued interest payable	179,695
Non-current liabilities:	
Due within one year	230,000
Due in more than one year	<u>10,219,218</u>
Total liabilities	<u>10,631,973</u>
 <b>NET POSITION</b>	
Net investment in capital assets	(427,387)
Restricted for debt service	464,549
Unrestricted	<u>112,601</u>
Total net position	<u>\$ 149,763</u>

See notes to the financial statements

**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:					
General government	\$ 94,278	\$ 133,966	\$ -	\$ -	\$ 39,688
Maintenance and operations	184,395	-	-	694	(183,701)
Deferred costs	90,916	-	-	-	(90,916)
Interest on long-term debt	430,705	690,251	34,539	-	294,085
Total governmental activities	800,294	824,217	34,539	694	59,156
General revenues:					
Unrestricted investment earnings					20
Total general revenues					20
Change in net position					59,176
Net position - beginning					90,587
Net position - ending					\$ 149,763

See notes to the financial statements



**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
<b>ASSETS</b>				
Cash	\$ 112,176	\$ -	\$ -	\$ 112,176
Investments	-	642,552	45,827	688,379
Assessment receivable	540	1,692	-	2,232
Due from other funds	2,945	-	-	2,945
Total assets	<u>\$ 115,661</u>	<u>\$ 644,244</u>	<u>\$ 45,827</u>	<u>\$ 805,732</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 3,060	\$ -	\$ -	\$ 3,060
Due to other funds	-	-	2,945	2,945
Total liabilities	<u>3,060</u>	<u>-</u>	<u>2,945</u>	<u>6,005</u>
<b>FUND BALANCES</b>				
Restricted for:				
Debt service	-	644,244	-	644,244
Capital projects	-	-	42,882	42,882
Unassigned	112,601	-	-	112,601
Total fund balance	<u>112,601</u>	<u>644,244</u>	<u>42,882</u>	<u>799,727</u>
Total liabilities and fund balance	<u>\$ 115,661</u>	<u>\$ 644,244</u>	<u>\$ 45,827</u>	<u>\$ 805,732</u>

See notes to the financial statements

**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

Fund balance - governmental funds \$ 799,727

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

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

Cost of capital assets	10,311,239	
Accumulated depreciation	(332,290)	9,978,949

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

Accrued interest payable	(179,695)	
Bonds Payable, net	(10,449,218)	(10,628,913)

Net position of governmental activities		\$ 149,763

See notes to the financial statements

**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2024**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
<b>REVENUES</b>				
Assessments	\$ 133,966	\$ 690,251	\$ -	\$ 824,217
Interest	20	34,539	694	35,253
Total revenues	133,986	724,790	694	859,470
<b>EXPENDITURES</b>				
Current:				
General government	94,278	-	-	94,278
Maintenance and operations	18,250	-	-	18,250
Debt Service:				
Principal	-	230,000	-	230,000
Interest	-	436,131	-	436,131
Deferred costs	-	-	90,916	90,916
Total expenditures	112,528	666,131	90,916	869,575
Excess (deficiency) of revenues over (under) expenditures	21,458	58,659	(90,222)	(10,105)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in/out	-	(133,000)	133,000	-
Total other financing sources (uses)	-	(133,000)	133,000	-
Net change in fund balance	21,458	(74,341)	42,778	(10,105)
Fund balance - beginning	91,143	718,585	104	809,832
Fund balance - ending	\$ 112,601	\$ 644,244	\$ 42,882	\$ 799,727

See notes to the financial statements

**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances	\$	(10,105)
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Amounts reported for governmental activities in the statement of  
activities are different because:

Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activities.		(166,145)
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Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		2,592
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Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net assets and are eliminated in the statement of activities.		230,000
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The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.		2,834
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Change in net position of governmental activities	\$	59,176
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See notes to the financial statement

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

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

East Bonita Beach Road Community Development District ("District") was established effective March 21, 2008 by Ordinance 08-02 of the City Council of the City of Bonita Springs, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2024, three of the Board members are affiliated with DR Horton ("Developer").

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

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

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

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

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

### **Assessments**

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

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

The District reports the following major governmental funds:

### **General Fund**

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

### **Debt Service Fund**

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

### **Capital Projects Fund**

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

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

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

#### **Restricted Assets**

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

#### **Deposits and Investments**

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

#### Deposits and Investments (Continued)

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

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

#### Prepaid Items

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

#### Capital Assets

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

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

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

<u>Assets</u>	<u>Years</u>
Stormwater management system	30
Landscape and hardscape	30
Irrigation system	30
Roadways	30

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

#### Unearned Revenue

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

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

#### **Long-Term Obligations**

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

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

#### **Deferred Outflows/Inflows of Resources**

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

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

#### **Fund Equity/Net Position**

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

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

**Committed fund balance** – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

**Assigned fund balance** – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.



## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Other Disclosures

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

## NOTE 4 – DEPOSITS AND INVESTMENTS

### Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

### Investments

The District's investments were held as follows at September 30, 2024:

	Amortized Cost	Credit Risk	Maturities
First American MM Government Obligations Fund - Class Y	\$ 688,379	S&P AAAAm	Weighted average of the fund portfolio: 31 days
Total Investments	<u>\$ 688,379</u>		

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

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

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

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

## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments (Continued)

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

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

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

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

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

## NOTE 5 – INTERLOCAL COST-SHARING AGREEMENT

The District entered into a cost share agreement on June 2, 2017, with Beach Road Golf Estates CDD, Bonita Landing CDD and Valencia Bonita HOA whereby the District is to incur 14% of all common expenses shared by the above named entities. The Bonita Landing's share of costs is 7%, Beach Road Golf Estates share is 46% and Valencia Bonita's share is 33%. Pursuant to the agreement, the District incurred \$15,604 during the current fiscal year.

## NOTE 6 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2024 were as follows:

Fund	Transfer in	Transfer out
Debt service	\$ -	\$ 133,000
Capital projects	133,000	-
Total	<u>\$ 133,000</u>	<u>\$ 133,000</u>

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures.

## NOTE 7 – CAPITAL ASSETS

Changes in capital assets activity for the fiscal year ended September 30, 2024, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<b><u>Governmental activities</u></b>				
Capital assets, not being depreciated				
Land and land improvements	\$ 5,326,905	\$ -	\$ -	\$ 5,326,905
Total capital assets, not being depreciated	5,326,905	-	-	5,326,905
Capital assets, being depreciated				
Stormwater management system	2,629,885	-	-	2,629,885
Landscape and hardscape	1,067,335	-	-	1,067,335
Irrigation system	944,537	-	-	944,537
Roadways	342,577	-	-	342,577
Total capital assets, being depreciated	4,984,334	-	-	4,984,334
Less accumulated depreciation for:				
Stormwater management system	87,663	87,663	-	175,326
Landscape and hardscape	35,578	35,578	-	71,156
Irrigation system	31,485	31,485	-	62,970
Roadways	11,419	11,419	-	22,838
Total accumulated depreciation	166,145	166,145	-	332,290
Total capital assets, being depreciated, net	4,818,189	(166,145)	-	4,652,044
Governmental activities capital assets	\$ 10,145,094	\$ (166,145)	\$ -	\$ 9,978,949

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$10,200,000. The infrastructure will include stormwater management system, wetland/wildlife mitigation, land acquisition, and certain entry roadways, buffers, and irrigation. The District bifurcated the CIP into two assessment areas to facilitate development. All of the improvements were acquired from the Developer.

## NOTE 8 – LONG-TERM LIABILITIES

### **Series 2018**

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

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

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements of the Bond Indenture at September 30, 2024.

### **Series 2021**

In May 2021, the District issued \$6,015,000 of Special Assessments Revenue Bonds, Series 2021 and has due dates ranging from May 1, 2022 – May 1, 2051, and fixed interest rates ranging from 2.25% to 4%. The bonds were issued to finance the acquisition, construction, installation and equipping of the Assessment Area Two Project. Interest is paid semiannually on each May 1 and November 1, commencing November 1, 2021. Principal is paid serially commencing May 1, 2022 through May 1, 2051.

## NOTE 8 – LONG-TERM LIABILITIES (Continued)

### Series 2021 (Continued)

The Series 2021 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements of the Bond Indenture at September 30, 2024.

### Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2024, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable:					
Series 2018	\$ 4,840,000	\$ -	\$(100,000)	\$ 4,740,000	\$ 100,000
Less Discount	(21,944)	-	914	(21,030)	-
Series 2021	5,765,000	-	(130,000)	5,635,000	130,000
Plus: Original issue premium	98,754	-	(3,506)	95,248	-
Total	<u>\$10,681,810</u>	<u>\$ -</u>	<u>\$(232,592)</u>	<u>\$ 10,449,218</u>	<u>\$ 230,000</u>

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 240,000	\$ 428,972	\$ 668,972
2026	245,000	421,231	666,231
2027	250,000	413,381	663,381
2028	260,000	404,259	664,259
2029	270,000	394,769	664,769
2030-2034	1,525,000	1,809,309	3,334,309
2035-2039	1,845,000	1,471,936	3,316,936
2040-2044	2,270,000	1,049,100	3,319,100
2045-2049	2,835,000	485,875	3,320,875
2050-2051	635,000	38,399	673,399
Total	<u>\$ 10,375,000</u>	<u>\$ 6,917,231</u>	<u>\$ 17,292,231</u>

## NOTE 9 – DEVELOPER TRANSACTIONS

The Developer owns a portion of the land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on the acreage owned by the Developer.

During the current fiscal year, the District incurred \$90,916 of deferred costs paid to the Developer in connection with the completion of the Series 2021 project. Funds were released from the Series 2021 debt service reserve account in order to pay these deferred costs, in accordance with the Bond Indenture.

## NOTE 10 – CONCENTRATION

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

**NOTE 11 – MANAGEMENT COMPANY**

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

**NOTE 12 – RISK MANAGEMENT**

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

**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2024**

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Original & Final	Actual Amounts	
<b>REVENUES</b>			
Assessments	\$ 132,072	\$ 133,966	\$ 1,894
Interest	-	20	20
Total revenues	<u>132,072</u>	<u>133,986</u>	<u>1,914</u>
<b>EXPENDITURES</b>			
Current:			
General government	118,875	94,278	24,597
Maintenance and operations	-	18,250	(18,250)
Total expenditures	<u>118,875</u>	<u>112,528</u>	<u>6,347</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 13,197</u>	21,458	<u>\$ 8,261</u>
Fund balance - beginning		<u>91,143</u>	
Fund balance - ending		<u>\$ 112,601</u>	

See notes to required supplementary information

**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriation for fiscal year ended September 30, 2024.

**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FL STATUTE 218.39(3)(C)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024  
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	2
Employee compensation	\$0
Independent contractor compensation	\$58,365
Construction projects to begin on or after October 1; (\$65K)	None
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Non ad valorem special assessments;	Not applicable
Special assessment rate	Operations and maintenance: \$251.05 Debt service: \$ 1,064.29 - 1,596.26
Special assessments collected	\$824,217
Outstanding Bonds:	see Note 7 for details





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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of East Bonita Beach Road Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated May 15, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Bhav & Associates*

May 15, 2025



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have examined East Bonita Beach Road Community Development District, Lee County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of East Bonita Beach Road Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

*Grau & Associates*

May 15, 2025



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 W. Yamato Road ▪ Suite 301  
Boca Raton, Florida 33431  
(561) 994-9299 ▪ (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

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

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

### Report on the Financial Statements

We have audited the accompanying basic financial statements of East Bonita Beach Road Community Development District ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated May 15, 2025.

### Auditor's Responsibility

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

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 15, 2025, should be considered in conjunction with this management letter.

### Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of East Bonita Beach Road Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank East Bonita Beach Road Community Development District, Lee County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

*Grau & Associates*

May 15, 2025

## **REPORT TO MANAGEMENT**

### **I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS**

None

### **II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS**

None

### **III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures, and no deteriorating financial conditions were noted as of September 30, 2024. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.

**EAST BONITA BEACH ROAD**  
**COMMUNITY DEVELOPMENT DISTRICT**

**3A**

**RESOLUTION 2026-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAST BONITA  
BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT HEREBY  
ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR  
ENDED SEPTEMBER 30, 2024**

**WHEREAS**, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2024;

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

1. The Audited Financial Report for Fiscal Year 2024, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2024, for the period ending September 30, 2024; and

2. A verified copy of said Audited Financial Report for Fiscal Year 2024 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

**PASSED AND ADOPTED THIS 9TH DAY OF OCTOBER, 2025.**

**ATTEST:**

**EAST BONITA BEACH ROAD COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

---

Chair/Vice Chair, Board of Supervisors

**EAST BONITA BEACH ROAD**  
**COMMUNITY DEVELOPMENT DISTRICT**

**4**



**EAST BONITA BEACH ROAD**  
**COMMUNITY DEVELOPMENT DISTRICT**

**4B**

**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT  
BOARD OF SUPERVISORS  
OATH OF OFFICE**

I, \_\_\_\_\_, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

\_\_\_\_\_  
Board Supervisor

**ACKNOWLEDGMENT OF OATH BEING TAKEN**

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

The foregoing oath was administered before me by means of ☐ physical presence or ☐ online notarization on this \_\_\_\_ day of \_\_\_\_\_, 20\_\_, by \_\_\_\_\_, who is personally known to me or has produced \_\_\_\_\_ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of East Bonita Beach Road Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

\_\_\_\_\_  
Notary Public, State of Florida

Print Name: \_\_\_\_\_

Commission No.: \_\_\_\_\_ Expires: \_\_\_\_\_

-----  
MAILING ADDRESS: ☐ Home ☐ Office County of Residence \_\_\_\_\_

\_\_\_\_\_  
Street Phone Fax

\_\_\_\_\_  
City, State, Zip Email Address

**EAST BONITA BEACH ROAD**  
**COMMUNITY DEVELOPMENT DISTRICT**

**4C**

**RESOLUTION 2026-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT ELECTING AND REMOVING OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.**

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

**WHEREAS**, the District’s Board of Supervisors desires to elect and remove Officers of the District.

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

**SECTION 1.** The following is/are elected as Officer(s) of the District effective October 9, 2025:

\_\_\_\_\_ is elected Chair  
\_\_\_\_\_  
\_\_\_\_\_ is elected Vice Chair  
\_\_\_\_\_  
\_\_\_\_\_ is elected Assistant Secretary  
\_\_\_\_\_ is elected Assistant Secretary  
\_\_\_\_\_ is elected Assistant Secretary

**SECTION 2.** The following Officer(s) shall be removed as Officer(s) as of October 9, 2025:

Michael Bone	Vice Chair
_____	_____

**SECTION 3.** The following prior appointments by the Board remain unaffected by this Resolution:

Chesley Adams is Secretary

Craig Wrathell is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

**PASSED AND ADOPTED** this 9th day of October, 2025.

ATTEST:

**EAST BONITA BEACH ROAD COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

**EAST BONITA BEACH ROAD**  
**COMMUNITY DEVELOPMENT DISTRICT**

**5**

## **RESOLUTION 2026-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT RATIFYING THE ACTION OF THE DISTRICT MANAGER IN RE-SETTING THE DATE OF THE PUBLIC HEARING ON THE PROPOSED BUDGET FOR FISCAL YEAR 2026; AMENDING RESOLUTION 2025-03 TO SET THE PUBLIC HEARING THEREON; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the East Bonita Beach Road Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes*, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure improvements; and

**WHEREAS**, the East Bonita Beach Road Community Development District (“**District**”) was recently established by the Board of County Commissioners of Lee County, Florida, effective March 21, 2008; and

**WHEREAS**, on May 19, 2025, at a duly noticed public meeting, the District’s Board of Supervisors (“**Board**”) adopted Resolution 2025-03, approving the proposed budget for Fiscal Year 2025/2026 and setting a public hearing on the proposed budgets for August 18, 2025 at 10:30 a.m., at Office of D.R. Horton, 10541 Ben C. Pratt Six Mile Cypress Parkway, Fort Myers, Florida 33966; and

**WHEREAS**, the District Manager reset the date of the public hearing to the 2nd day of September, 2025 at 10:30 a.m., at Office of D.R. Horton, 10541 Ben C. Pratt Six Mile Cypress Parkway, Fort Myers, Florida 33966, and the District Manager will cause the notice of the public hearing to be published in a newspaper of general circulation in Lee County, Florida, consistent with the requirements of Chapters 190 and 197, *Florida Statutes*; and

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

**1. RATIFICATION OF PUBLIC HEARING RESET.** The actions of the District Manager in resetting the date of the public hearing and in publishing the notice of public hearing are hereby ratified. Resolution 2025-03 is hereby amended to reflect that the public hearing is re-set on September 2, 2025 at 10:30 a.m., at Office of D.R. Horton, 10541 Ben C. Pratt Six Mile Cypress Parkway, Fort Myers, Florida 33966.

**2. RESOLUTION 2025-03 OTHERWISE REMAINS IN FULL FORCE AND EFFECT.** Except as otherwise provided herein, all of the provisions of Resolution 2025-03 continue in full force and effect.

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

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

**PASSED AND ADOPTED** this 9th day of October, 2025.

ATTEST:

**EAST BONITA BEACH ROAD COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors



**EAST BONITA BEACH ROAD**  
**COMMUNITY DEVELOPMENT DISTRICT**

**6**

**EAST BONITA BEACH ROAD**  
**COMMUNITY DEVELOPMENT DISTRICT**

**6A**

LEE COUNTY LEGAL NOTICES

--- PUBLIC SALES ---

FIRST INSERTION	
<b>Notice Under Fictitious Name Law According to Florida Statute Number 865.09</b>	
NOTICE IS HEREBY GIVEN that the undersigned, desiring to engage in business under the Fictitious Name of Villa del Sol Apts located at 1936 Grace Avenue in the City of Fort Myers, Lee County, FL 33901 intends to register the said name with the Division of Corporations of the Department of State, Tallahassee, Florida. Dated this 10th day of September, 2025. Joseph E. Barbee and Wynelle S. Barbee September 19, 202525-03587L	

FIRST INSERTION	
<b>Notice Under Fictitious Name Law According to Florida Statute Number 865.09</b>	
NOTICE IS HEREBY GIVEN that the undersigned, desiring to engage in business under the Fictitious Name of UNIVERSAL GETAWAYS located at 6719 WINKLER RD STE 218 in the City of FORT MYERS, Lee County, FL 33919 intends to register the said name with the Division of Corporations of the Department of State, Tallahassee, Florida. Dated this 11th day of September, 2025. UNIVERSAL LIFE SOLUTIONS LLC September 19, 202525-03593L	

FIRST INSERTION	
<b>Fictitious Name Notice</b>	
Notice is hereby given that MIKE VASQUEZ, OWNER, desiring to engage in business under the fictitious name of ANTOJOS BORICUA located at 161 PEERLESS ST, LEHIGH ACRES, FLORIDA 33974 intends to register the said name in LEE county with the Division of Corporations, Florida Department of State, pursuant to section 865.09 of the Florida Statutes. September 19, 202525-03612L	

FIRST INSERTION	
<b>WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT NOTICE OF ETHICS TRAINING SESSIONS</b>	
The Waterford Landing Community Development District Board of Supervisors will participate in two training sessions to satisfy the statutory requirement for annual ethics training pursuant to Section 112.3142, Florida Statutes.  Session 1: September 29, 2025 at 11:00 a.m. via Zoom: https://us06web.zoom.us/j/86097424898?pwd=XKpFnfisPZnEtvONZwNLth4vnvetb.1 Meeting ID 860 9742 4898, Passcode 409613  Session 2: September 30, 2025 at 11:00 a.m. via Zoom: https://us06web.zoom.us/j/84121186496?pwd=1rBaTkK0Oh8xvBdLrBq4ZfbKaOrVwG.1 Meeting ID 841 2118 6496, Passcode 751372  Please be advised that these are training sessions only and no official action will be taken by the Board and no District business will be discussed. The trainings are provided to allow Board Members to fulfill their individual statutory obligations. The public is welcome to observe the sessions. September 19, 202525-03646L	

FIRST INSERTION	
<b>WILDBLUE COMMUNITY DEVELOPMENT DISTRICT NOTICE OF FISCAL YEAR 2026 MEETINGS</b>	
The Board of Supervisors (“Board”) of the WildBlue Community Development District (“District”) will hold Regular Meetings for Fiscal Year 2026, at 10:00 a.m., at the Community Center (Card Room), 18721 WildBlue Blvd., Fort Myers, Florida 33913 on the following dates:  October 2, 2025 November 6, 2025 December 4, 2025 January 15, 2026 February 5, 2026 March 5, 2026 April 2, 2026 May 7, 2026 June 4, 2026 July 2, 2026 August 6, 2026 September 3, 2026	

The purpose of the meetings is for the Board to consider any business which may properly come before it. The meetings are open to the public and will be conducted in accordance with the provision of Florida law. The meetings may be continued to a date, time, and place to be specified on the record at the meetings. A copy of the agenda for these meetings may be obtained by contacting the offices of the District Manager, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010, during normal business hours or by visiting the District’s website, http://wildbluecdd.net/.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at the meetings because of a disability or physical impairment should contact the District Office at (561) 571-0010 at least 48 hours prior to the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

District Manager September 19, 2025	25-03635L
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FIRST INSERTION	
<b>Notice Under Fictitious Name Law According to Florida Statute Number 865.09</b>	
NOTICE IS HEREBY GIVEN that the undersigned, desiring to engage in business under the Fictitious Name of Re-surgence Brewing Company located at 6160 Exchange Lane in the City of Fort Myers, Lee County, FL 33912 intends to register the said name with the Division of Corporations of the Department of State, Tallahassee, Florida. Dated this 10th day of September, 2025. RBC FTM LLC Christopher Ware September 19, 202525-03582L	

FIRST INSERTION	
<b>Notice Under Fictitious Name Law According to Florida Statute Number 865.09</b>	
NOTICE IS HEREBY GIVEN that the undersigned, desiring to engage in business under the Fictitious Name of Prime Cleaning Experts located at 926 NW 8TH TER in the City of CAPE CORAL, Lee County, FL 33993 intends to register the said name with the Division of Corporations of the Department of State, Tallahassee, Florida. Dated this 11th day of September, 2025. Global Quality Services LLC September 19, 202525-03588L	

FIRST INSERTION	
<b>Fictitious Name Notice</b>	
Notice is hereby given that Regency Yacht Group, desiring to engage in business under the fictitious name of Regency Yacht Sales located at 13435 Citrus Creek Ct, Fort Myers Florida 33905 intends to register the said name in Lee county with the Division of Corporations, Florida Department of State, pursuant to section 865.09 of the Florida Statutes. September 19, 202525-03583L	

FIRST INSERTION	
<b>Notice Under Fictitious Name Law According to Florida Statute Number 865.09</b>	
NOTICE IS HEREBY GIVEN that the undersigned, desiring to engage in business under the Fictitious Name of Fort Myers Dental Care located at 15620 McGregor Blvd, Suite 135 in the City of Fort Myers, Lee County, FL 33908 intends to register the said name with the Division of Corporations of the Department of State, Tallahassee, Florida. Dated this 10th day of September, 2025. Ft. Myers Dental Care, LLC Karen M. Wilkinson September 19, 202525-03586L	

FIRST INSERTION	
<b>Notice Under Fictitious Name Law According to Florida Statute Number 865.09</b>	
NOTICE IS HEREBY GIVEN that the undersigned, desiring to engage in business under the Fictitious Name of R2H Studios located at 3709 Wild Sage Way in the City of Alva, Lee County, FL 33920 intends to register the said name with the Division of Corporations of the Department of State, Tallahassee, Florida. Dated this 11th day of September, 2025. Rent 2 Home Studios LLC September 19, 202525-03594L	

FIRST INSERTION	
<b>Fictitious Name Notice</b>	
Notice is hereby given that William Cole, Jake Cole and Jared Cole, desiring to engage in business under the fictitious name of Cole Brothers Property Services located at 14590 Laguna Drive, Fort Myers, Florida 33908 intends to register the said name in Lee County with the Division of Corporations, Florida Department of State, pursuant to section 865.09 of the Florida Statutes. September 19, 202525-03585L	

FIRST INSERTION	
<b>Notice Under Fictitious Name Law Pursuant to Section 865.09, Florida Statutes</b>	
NOTICE IS HEREBY GIVEN that the undersigned, Wild Card Motors, Inc., a Florida corporation, desires to engage in business under the fictitious name of A.J. Auto Repair, at 15580 McGregor Boulevard, Fort Myers, FL 33908. Notice is further given that the undersigned intends to register this fictitious name with the Florida Department of State, Division of Corporations, Tallahassee, Florida. Dated: 09/17/2025 Wild Card Motors, Inc. A Florida corporation By: /s/ Jon Card (Sep 17, 2025 09:58:47 EDT) Name: Jon Card Title: President September 19, 202525-03644L	

FIRST INSERTION	
<b>EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 BUDGET(S); AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.</b>	

The Board of Supervisors (“Board”) of the East Bonita Beach Road Community Development District (“District”) will hold a public hearing and regular meeting as follows:

DATE: October 9, 2025 TIME: 11:00 AM LOCATION: D.R. Horton 10541 Ben C. Pratt Six Mile Cypress Parkway Fort Myers, Florida 33966
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The purpose of the public hearing is to receive comments and objections on the adoption of the District’s proposed budget(s) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“Proposed Budget”). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the **District Manager, Wrathell, Hunt and Associates, LLC, 2300 Glades Road #410W, Boca Raton, Florida 33431 (“District Manager’s Office”)**, during normal business hours, or by visiting the District’s website at https://www.eastbonitabeachroadcdd.net/.

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

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

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

District Manager September 19, 26, 2025	25-03640L
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FIRST INSERTION	
<b>Notice Under Fictitious Name Law Pursuant to Section 865.09, Florida Statutes</b>	
NOTICE IS HEREBY GIVEN that the undersigned, desiring to engage in business under the fictitious name of Chainbreakers Sports located at 4930 SW 26th Pl, in the County of Lee, in the City of Cape Coral, Florida 33914 intends to register the said name with the Division of Corporations of the Florida Department of State, Tallahassee, Florida. Dated at Cape Coral, Florida, this 11th day of September, 2025. CHAINBREAKERS SPORTS, LLC September 19, 202525-03599L	

FIRST INSERTION	
<b>Notice Under Fictitious Name Law According to Florida Statute Number 865.09</b>	
NOTICE IS HEREBY GIVEN that the undersigned, desiring to engage in business under the Fictitious Name of Bonita Smoke Shop located at 3551 LAKEMONT DRIVE in the City of Bonita Springs, Lee County, CO 34134 intends to register the said name with the Division of Corporations of the Department of State, Tallahassee, Florida. Dated this 16th day of September, 2025. Mac Online LLC September 19, 202525-03636L	

FIRST INSERTION	
<b>NOTICE OF PUBLIC SALE</b>	
Pursuant to the Florida Self Storage Lien Act, the owner of a self-storage facility has a lien upon all personal property located at the self-service storage facility for rent or other charges incurred for the storage of the personal property. Due to the failure to pay the rent, the owner is enforcing its lien and intends to sell or otherwise dispose of the personal property located in the rented spaces listed in this notice. THIS NOTICE IS BEING PROVIDED PURSUANT TO Florida STATE LAW BEFORE the sale, the tenants listed may pay the amount necessary to satisfy the lien and the reasonable expenses incurred to redeem the personal property. ADVERTISEMENT OF SALE: Notice is hereby given that the personal property located in the following storage units will be sold by competitive bidding. Facility Name: iStorage - 7010- Ft. Myers Facility Address: 12859 McGregor Blvd. Ft. Myers, FL 33919 US Facility Phone: 1+ (239) 443-3885 Description: Entire contents of unit consisting of, but not limited to: Patricia Fransen 00410- suitcases, utility dolly, plastic totes, shoe boxes. Bidding: All bidding will take place online at StorageTreasuries.com on October 9, 2025, at 11:00am. Property will be sold to the highest bidder. September 19, 26, 202525-03613L	

FIRST INSERTION	
<b>RIVER HALL COMMUNITY DEVELOPMENT DISTRICT NOTICE OF FISCAL YEAR 2026 MEETINGS</b>	
The Board of Supervisors (“Board”) of the River Hall Community Development District (“District”) will hold Regular Meetings for Fiscal Year 2026 at 3:30 p.m., at the River Hall Town Hall Center, 3089 River Hall Parkway, Alva, Florida 33920 on the following dates:  October 2, 2025 November 6, 2025 December 4, 2025 January 8, 2026 February 5, 2026 March 5, 2026 April 2, 2026 May 7, 2026 June 4, 2026 July 2, 2026 August 6, 2026 September 3, 2026	

The purpose of the meetings is for the Board to consider any business which may properly come before it. The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained by contacting the offices of the District Manager, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010, during normal business hours or by visiting the District’s website, http://www.riverhallcdd.org/.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at the meetings because of a disability or physical impairment should contact the District Office at (561) 571-0010 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

District Manager September 19, 2025	25-03620L
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FIRST INSERTION	
<b>NOTICE OF BOARD MEETING LUCAYA COMMUNITY DEVELOPMENT DISTRICT</b>	

The Board of Supervisors of the **Lucaya Community Development District** will hold their meetings for **Fiscal Year 2026 at the Lucaya Clubhouse, 14506 Abaco Lakes Drive, Fort Myers, Florida 33908 at 9:30 a.m. on the second Wednesday of the following months:**

November 12, 2025 January 14, 2026 March 11, 2026 May 13, 2026 August 12, 2026
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Additionally, the Board will hold workshops at the **Lucaya Clubhouse, 14506 Abaco Lakes Drive, Fort Myers, FL 33908 at 9:30 a.m.** on the following dates:

October 8, 2025 February 11, 2026
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The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained from the District Manager at 4530 Eagle Falls Place, Tampa, FL 33619.

A meeting may be continued to a date, time and place as evidenced by motion of the majority of Board Members participating at that meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at a meeting because of a disability or physical impairment should contact the District Office at (813) 344-4844 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of proceedings and that accordantly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Amanda Ferguson, District Manager Lucaya Community Development District September 19, 2025	25-03611L
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FIRST INSERTION	
<b>NOTICE OF ACTION FOR TERMINATION OF PARENTAL RIGHTS AND ADOPTION IN THE CIRCUIT COURT OF THE TWENTIETH JUDICIAL CIRCUIT IN AND FOR LEE COUNTY CASE NO.: 25-DR-6628 IN RE: THE ADOPTION OF: PAULINA XORXE MORALES, A Minor Child.</b>	Date of Birth Place of Birth January 24, 1981 Guatemala Physical Description of Respondent: Age: 44 Race: Spanish Hair Color: Black Eye Color: Brown Approximate Height: Unknown Approximate Weight: Unknown Copies of all court documents in this case, including orders, are available at the Clerk of the Circuit Court’s office. You may review these documents upon request. You must keep the Clerk of the Circuit Court’s office notified of your current address. (You may file Designation of Current Mailing and E-Mail Address, Florida Supreme Court Approved Family Law Form 12.915.) Future papers in this lawsuit will be mailed or e-mailed to the addresses on record at the clerk’s office. Dated: 09/11/2025 Kevin C. Karnes CLERK OF THE CIRCUIT COURT (SEAL) By: E. Bakelman Deputy Clerk Sept. 19, 26; Oct. 3, 10, 2025
TO: Tomas XORxe Pol Respondent’s last address: 1085 Southdale Rd. Apt. 104, Fort Myers, FL 33919 YOU ARE NOTIFIED that a Joint Petition for Adoption by Enrique Tello Garrido and Maria Morales Ambrocio has been filed against you and that you are required to serve a copy of your written defenses, if any, to it on Jorge J. Santana Jr. with Santana Law, P.A. whose address is 8191 College Parkway, Suite 200, Fort Myers, Florida 33919, on or before , and file the original with the clerk of this Court at Lee County Clerk of Court, 1700 Monroe Street, Fort Myers, FL 33901 before service on Petitioner or immediately thereafter. If you fail to do so, a default may be entered against you for the relief demanded in the petition. The adoptee is identified as follows:	25-03637L



FOURTH INSERTION	
<b>NOTICE OF ACTION; CONSTRUCTIVE SERVICE - PROPERTY</b> IN THE CIRCUIT COURT OF THE TWENTIETH JUDICIAL CIRCUIT OF THE STATE OF FLORIDA, IN AND FOR LEE COUNTY, CIVIL DIVISION <b>CASE NO.: 25-CA-001825</b> <b>IPGRESORT, LLC,</b> <b>Plaintiff, vs.</b> <b>BERNARD SCHMID; et al.,</b> <b>Defendant(s).</b> TO: VALERIE LAWRENCE; 86 WEN- HAM RD, CARVER, MA 02330 ANN T. CAMPION; 67 SOUTH VIEW ST, WATERBURY, CT 06706 UNKNOWN HEIRS OF EDITH J. BROWN; 915 WEATHERSTONE DR, SAINT CHARLES, MO 63304 ESTATE OF EDITH J. BROWN; 915 WEATHERSTONE DR, SAINT CHARLES, MO 63304 UNKNOWN HEIRS OF JOHN AL- LEN BROWN; 915 WEATHERSTONE DR, SAINT CHARLES, MO 63304 ESTATE OF BARBARA J. BROWN; 503 WEST ELMWOOD, CLAWSON, MI 48017 UNKNOWN HEIRS OF BARBARA J. BROWN; 503 WEST ELMWOOD, CLAWSON, MI 48017 ESTATE OF MICHAEL H. FLANA- GAN; 18909 RIVERFORD DR, DA- VIDSON, NC 28036 UNKNOWN HEIRS OF MICHAEL H. FLANAGAN; 18909 RIVERFORD DR, DAVIDSON, NC 28036 ESTATE OF KATHLEEN A. SCHUL- TZ; 2456 FERNWOOD AVE, ANN ARBOR, MI 48104 UNKNOWN HEIRS OF KATHLEEN A. SCHULTZ; 2456 FERNWOOD AVE, ANN ARBOR, MI 48104 ESTATE OF ROBERT P. FLANAGAN; 5772 GARDEN GROVE BLVD, WEST- MINSTER, CA 92683 UNKNOWN HEIRS OF ROBERT P. FLANAGAN; 5772 GARDEN GROVE BLVD, WESTMINSTER, CA 92683 YOU ARE NOTIFIED that an action to quiet title to the following property in Lee County, Florida: Parcel 1 LOT 20, BLOCK 5, UNIT 1, MIRROR LAKES, SECTION 18, TOWNSHIP 45 SOUTH, RANGE 27 EAST, LEHIGH ACRES, FLORIDA, ACCORD- ING TO THE MAP OR PLAT THEREOF ON FILE IN THE OFFICE OF THE CLERK OF THE CIRCUIT COURT, RE- CORDED IN PLAT BOOK 27, PAGE 88, PUBLIC RECORDS, LEE COUNTY, FLORIDA. Parcel ID: 18-45-27-L1- 01005.0200 Parcel 2 LOT 28, BLOCK 6, EAST PART UNIT 1, SECTION 3, TOWN- SHIP 44 SOUTH, RANGE 26 EAST, LEHIGH ACRES, FLOR- IDA, ACCORDING TO THE MAP OR PLAT THEREOF ON FILE IN THE OFFICE OF THE CLERK OF THE CIRCUIT COURT, RECORDED IN PLAT BOOK 26, PAGE 3, PUBLIC RECORDS, LEE COUNTY, FLORIDA. Parcel ID: 03-44-26-01- 00006.0280 Parcel 3 LOT 4, BLOCK 25, UNIT 9, SECTION 32, TOWNSHIP 44 SOUTH, RANGE 26 EAST, LE- HIGH ESTATES, PLAT BOOK 15, PAGE 89, LEE COUNTY, FLORIDA PUBLIC RECORDS. Parcel ID: 32-44-26-09-	00025.0040 Parcel 4 LOT 13, BLOCK 18, UNIT 2, EAST 1/2 OF SECTION 14, TOWNSHIP 44 SOUTH, RANGE 26 EAST, LEHIGH ACRES, ACCORDING TO THE MAP OR PLAT THEREOF ON FILE IN THE OFFICE OF THE CLERK OF THE CIRCUIT COURT, RECORDED IN PLAT BOOK 15, PAGE 63, PUBLIC RECORDS, LEE COUNTY, FLORIDA. Parcel ID: 14-44-26-L2- 02018.0130 Parcel 5 LOT 10, BLOCK 48, UNIT 8, SECTION 1, TOWNSHIP 45 SOUTH, RANGE 27 EAST, LEHIGH ACRES, ACCORD- ING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 15, PAGE 177, OF THE PUBLIC RECORDS OF LEE COUNTY, FLORIDA. Parcel ID: 01-45-27-L2- 08048.0100 Parcel 6 LOT 20, BLOCK 72, UNIT 8, SECTION 12, LEHIGH ACRES, TOWNSHIP 44 SOUTH, RANGE 26 EAST, ACCORD- ING TO THE MAP OR PLAT THEREOF ON FILE IN THE OFFICE OF THE CLERK OF THE CIRCUIT COURT, RE- CORDED IN PLAT BOOK 15, PAGE 61, PUBLIC RECORDS, LEE COUNTY, FLORIDA. Parcel ID: 12-44-26-L3- 08072.0200 Parcel 7 LOT 18, BLOCK 26, UNIT 4, SECTION 24, TOWNSHIP 44 SOUTH, RANGE 26 EAST, LEHIGH ACRES, ACCORD- ING TO THE MAP OR PLAT THEREOF ON FILE IN THE OFFICE OF THE CLERK OF THE CIRCUIT COURT, RE- CORDED IN PLAT BOOK 15, PAGE 68, PUBLIC RECORDS, LEE COUNTY, FLORIDA. Parcel ID: 24-44-26-L4- 04026.0180 Parcel 8 LOTS 33 AND 34, BLOCK 4184, UNIT 59, CAPE CORAL ACCORDING TO THE MAP OR PLAT THEREOF, AS RE- CORDED IN PLAT BOOK 19, PAGE(S) 140 THROUGH 153, OF THE PUBLIC RECORDS OF LEE COUNTY, FLORIDA. Parcel ID: 07-44-23-C1- 04184.0330 has been filed against you and you are required to serve a copy of your written defenses, if any, to it on Sokolof Remtul- la, LLP, the plaintiff's attorney, whose address is 6801 Lake Worth Road, Suite 100E, Greenacres, FL 33467, on or be- fore October 14, 2025, and file the origi- nal with the clerk of this court either before service on the plaintiff's attorney or immediately thereafter; otherwise a default will be entered against you for the relief demanded in the complaint or petition. DATED ON 09/02/2025 KEVIN KARNES CLERK OF THE CIRCUIT COURT (SEAL) By: N Wright Angad DEPUTY CLERK SOKOLOF REMTULLA, LLP 6801 Lake Worth Road, Suite 100E Greenacres, FL 33467 Telephone: 561-507-5252 Facsimile: 561-342-4842 E-mail: pleadings@sokrem.com Counsel for Plaintiff September 5, 12, 19, 26, 2025 25-03419L

SECOND INSERTION	
<b>NOTICE AND ORDER TO SHOW CAUSE</b> IN THE CIRCUIT COURT OF THE TWENTIETH JUDICIAL CIRCUIT OF THE STATE OF FLORIDA, IN AND FOR LEE COUNTY, FLORIDA GENERAL CIVIL DIVISION <b>CASE NO: 25-CA-4580</b> <b>BLUE LAKE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government organized and existing under the laws of the State of Florida,</b> <b>Plaintiff, v.</b> <b>THE STATE OF FLORIDA, AND THE TAXPAYERS, PROPERTY OWNERS AND CITIZENS OF BLUE LAKE COMMUNITY DEVELOPMENT DISTRICT, INCLUDING NON-RESIDENTS OWNING PROPERTY OR SUBJECT TO TAXATION THEREIN, AND OTHERS HAVING OR CLAIMING ANY RIGHTS, TITLE OR INTEREST IN PROPERTY TO BE AFFECTED BY THE ISSUANCE OF THE BONDS HEREIN DESCRIBED, OR TO BE AFFECTED IN ANY WAY THEREBY,</b> <b>Defendants.</b> TO THE STATE OF FLORIDA, AND THE TAXPAYERS, PROPERTY OWNERS AND CITIZENS OF BLUE LAKE COMMUNITY DEVELOP- MENT DISTRICT, INCLUDING NON-RESIDENTS OWNING PROP- ERTY OR SUBJECT TO TAXATION THEREIN, AND OTHERS HAVING	OR CLAIMING ANY RIGHTS, TITLE OR INTEREST IN PROPERTY TO BE AFFECTED BY THE ISSUANCE OF THE BONDS HEREIN DESCRIBED, OR TO BE AFFECTED IN ANY WAY THEREBY: Blue Lake Community Development District (the "District") having filed its Complaint for Validation of not to ex- ceed \$20,000,000 Blue Lake Commu- nity Development District Special As- sessment Bonds, in one or more series (the "Bonds"), and it appearing in and from said Complaint and the Exhibits attached thereto that the District has adopted a resolution authorizing the issuance of the Bonds for the purpose of providing funds, together with other available funds, for paying the costs of planning, financing, acquiring, con- structing, reconstructing, equipping and installing improvements as part of its Project (as defined in said Com- plaint), and it also appearing that all of the facts required to be stated by said Complaint and the Exhibits by Chap- ter 75, Florida Statutes, are contained therein, and that the District prays that this Court issue an order as directed by said Chapter 75, and the Court being fully advised in the premises: <b>NOW, THEREFORE,</b> <b>IT IS ORDERED</b> that all taxpay- ers, property owners and citizens of the District, including non-residents own- ing property or subject to taxation, and others having or claiming any rights, title or interest in property to be af- fected by the issuance of the Bonds or

SECOND INSERTION	
<b>NOTICE OF FORFEITURE PROCEEDINGS</b> IN THE CIRCUIT COURT OF THE TWENTIETH JUDICIAL CIRCUIT IN AND FOR LEE COUNTY, FLORIDA CIVIL ACTION <b>Case No.: 25-CA-004342</b> <b>Judge Keith R. Kyle</b> <b>In RE: FORFEITURE OF</b> <b>Nine Thousand, Five Hundred and</b> <b>Six Dollars (\$9,506.00) in U.S.</b> <b>Currency</b> <b>Claimant(s): ANTHONY LEE PRESLEY</b> TO: Anthony Lee Presley AND TO: All others whose names are presently unknown but may claim an interest in the Nine Thousand Five Hundred Six Dollars and 00/100 (\$9,506.00) in U.S. Currency described herein. YOU ARE HEREBY NOTIFIED that the City of Fort Myers, Florida has initiated forfeiture proceedings against the above-described Nine Thousand Five Hundred Six Dollars and 00/100 (\$9,506.00) in U.S. Currency, which was seized by the Fort Myers Police De- partment on or about August 1, 2025, in Fort Myers, Lee County, pursuant to the Florida Contraband Forfeiture Act. The City of Fort Myers Police Department is currently holding the seized property. Any persons or entities claiming an ownership or perfected security interest in the Nine Thousand Five Hundred Six Dollars and 00/100 (\$9,506.00) in U.S. Currency described above shall make such interest known by filing such claim with the Court in the above-styled cause and by sending a copy of such claim to Address for copy of claim: Office of the City Attorney Post Office Drawer 2217 Fort Myers, Florida 33902 CITY OF FORT MYERS Counsel for Petitioner City of Fort Myers By: /s/ Amanda B. Browning-Richardson Grant W. Alley, City Attorney Florida Bar No. 0967386 Amanda B. Browning-Richardson, Assistant City Attorney Florida Bar No. 1010920 City of Fort Myers Post Office Drawer 2217 Fort Myers, Florida 33902 Tel: (239) 321-7640 Fax (239) 344-5916 Email: galley@fortmyers.gov Email: richardson@fortmyers.gov Email: sveale@fortmyers.gov Email: LegalService@fortmyers.gov (Service Only) September 19, 26, 2025 25-03608L	

SECOND INSERTION	
<b>EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 BUDGET(S); AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.</b>	
The Board of Supervisors ("Board") of the East Bonita Beach Road Community Development District ("District") will hold a public hearing and regular meeting as follows:	
DATE: October 9, 2025 TIME: 11:00 AM LOCATION: D.R. Horton 10541 Ben C. Pratt Six Mile Cypress Parkway Fort Myers, Florida 33966	

The purpose of the public hearing is to receive comments and objections on the adoption of the District's proposed budget(s) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("Proposed Budget"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the **District Manager, Wrathell, Hunt and Associates, LLC, 2300 Glades Road #410W, Boca Raton, Florida 33431 ("District Manager's Office")**, during normal business hours, or by visiting the District's website at <https://www.eastbonitabeachroadcdd.net/>.

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

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

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

District Manager	
September 19, 26, 2025	25-03640L

the address below within twenty (20) days. In accordance with Florida Statue 932.704(6)(a), the seizing agency shall publish the notice of the forfeiture complaint for 2 consecutive weeks on a publicly accessible website or if published in print, once a week for 2 consecutive weeks in a newspaper qualified to publish legal notices under chapter 50 in the county where the seizure occurred. These proceedings will be advertised through Business Observer. If no claim is filed, a default may be entered for the relief demanded in the petition and a request will be made for final judgment of forfeiture.

Address for copy of claim:  
Office of the City Attorney  
Post Office Drawer 2217  
Fort Myers, Florida 33902  
CITY OF FORT MYERS  
Counsel for Petitioner  
City of Fort Myers  
By: /s/ Amanda B.  
Browning-Richardson  
Grant W. Alley, City Attorney  
Florida Bar No. 0967386  
Amanda B. Browning-Richardson,  
Assistant City Attorney  
Florida Bar No. 1010920  
City of Fort Myers  
Post Office Drawer 2217  
Fort Myers, Florida 33902  
Tel: (239) 321-7640  
Fax (239) 344-5916  
Email: galley@fortmyers.gov  
Email: richardson@fortmyers.gov  
Email: sveale@fortmyers.gov  
Email:  
LegalService@fortmyers.gov  
(Service Only)  
September 19, 26, 2025 25-03608L

SECOND INSERTION	
<b>NOTICE TO CREDITORS IN THE CIRCUIT OF THE TWENTIETH JUDICIAL CIRCUIT IN AND FOR LEE COUNTY, FLORIDA PROBATE DIVISION File No. 25-CP-001824 IN RE: THE ESTATE OF: BRIAN T. FITZGERALD Deceased.</b> The administration of the estate of BRIAN T. FITZGERALD, deceased, whose date of death was March 9, 2025, is pending in the Circuit Court of Lee County, Florida Probate Division, the address of which is P.O. Box 9346, Fort Myers, FL 33902. The names and ad- dresses of the personal representative and the personal representative's attor- ney are set forth below. All creditors of the decedent and other persons having claims or de- mands against the decedent's estate on whom a copy of this notice is required to be served, must file their claims with this Court WITHIN THE LATER OF THREE MONTHS AFTER THE TIME OF THE FIRST PUBLICATION OF THIS NOTICE OR 30 DAYS AFTER THE DATE OF SERVICE OF A COPY OF THIS NOTICE ON THEM. All other creditors of this decedent and other persons having claims or demands against the decedent's estate must file their claims with the court WITHIN THREE MONTHS AFTER THE DATE OF THE FIRST PUBLICA- TION OF THIS NOTICE. ALL CLAIMS NOT FILED WITHIN THE TIME PERIODS SET FORTH IN THE FLORIDA STATUTES WILL BE FOREVER BARRED. NOT WITHSTANDING THE TIME PERIODS SET FORTH ABOVE ANY CLAIM FILED TWO (2) YEARS OR MORE AFTER THE DECEDENT'S DATE OF DEATH IS BARRED. The date of first publication of this notice is September 19, 2025. <b>Personal Representative:</b> <b>Patricia Ann Fitzgerald</b> 28691 Sicily Loop Bonita Springs, FL 34135 Attorney for Personal Representative: WESLEY T. MATHIEU, ESQ. sklawyers, pllc 1314 Cape Coral Pkwy E. Ste. 320 Cape Coral, FL 33904 Telephone: (239) 772-1993 Email: wmathieu@sklawyers.net Florida Bar No. 116222 September 19, 26, 2025 25-03577L	
SECOND INSERTION	
<b>NOTICE TO CREDITORS IN THE CIRCUIT COURT FOR LEE COUNTY, FLORIDA PROBATE DIVISION CASE NO: 25-CP-002498 IN RE: THE ESTATE OF MICHAEL ROBERT GIANFORTE</b> The administration of the estate of Michael Robert Gianforte, deceased, whose date of death was June 6, 2025, is pending in the Circuit Court for the Twentieth Judicial Circuit of the State of Florida, in and for the County of Lee - Probate Division, the address of which is 1700 Monroe Street, Fort My- ers, FL 33901 The names and addresses of the personal representatives and the personal representatives' attorney are set forth below. ALL INTERESTED PERSONS ARE NOTIFIED THAT: All creditors of the decedent and other persons having claims or demands against decedent's estate on whom a copy of this notice is required to be served must file their claims with the court ON OR BEFORE THE LATER OF 3 MONTHS AFTER THE TIME OF THE FIRST PUBLICATION OF THIS NOTICE OR 30 DAYS AFTER THE DATE OF SERVICE OF A COPY OF THIS NOTICE ON THEM. All other creditors of the decedent and other persons having claims or de- mands against decedent's estate must file their claims with this court WITH- IN 3 MONTHS AFTER THE DATE OF THE FIRST PUBLICATION OF THIS NOTICE. ALL CLAIMS NOT FILED WITHIN THE TIME PERIODS SET FORTH IN SECTION 733.702 OF THE FLORIDA PROBATE CODE WILL BE FOREV- ER BARRED. NOTWITHSTANDING THE TIME PERIODS SET FORTH ABOVE, ANY CLAIM FILED TWO (2) YEARS OR MORE AFTER THE DECEDENT'S DATE OF DEATH IS BARRED. The date of first publication of this notice is September 19, 2025. <b>Personal Representatives:</b> <b>Lauren Cooper</b> 1013 W Charter St Tampa, FL 33602 <b>Nicholas Gianforte</b> 7716 Skytree Drive Austin, TX 78744 Personal Representative's Attorney Shane K. Warner - Of the Firm Attorney for the Personal Representative FSB # 92131 Warner Legal 3401 W. Cypress St., Suite 204 Tampa, FL 33607 Ph: (813) 470-6341 Fax: (888) 900-2630 Notice of Jud. R. Ad. 2.516 designated emails Email: swarner@swarnerlaw.com September 19, 26, 2025 25-03607L	

SECOND INSERTION	
<b>NOTICE TO CREDITORS IN THE CIRCUIT COURT OF THE 20th JUDICIAL CIRCUIT IN AND FOR LEE COUNTY, FLORIDA PROBATE DIVISION File No.: 25-CP-002803 IN RE: ESTATE OF ELIAS GEMAFIL VARGAS, Deceased.</b> The administration of the estate of Elias Gemafil Vargas, deceased, whose date of death was September 27, 2024, and whose Social Security Number is XXX-XX-3311, is pending in the Circuit Court for Lee County, Florida, Probate Division, the address of which is 1700 Monroe Street, Ft. Myers, FL 33901. The names and addresses of the Petitioner and the Petitioner's attorney are set forth below. All creditors of the decedent and other persons having claims or de- mands against decedent's estate on whom a copy of this notice is re- quired to be served must file their claims with this court WITHIN THE LATER OF 3 MONTHS AFTER THE TIME OF THE FIRST PUBLI- CATION OF THIS NOTICE OR 30 DAYS AFTER THE DATE OF SER- VICE OF A COPY OF THIS NOTICE ON THEM. All other creditors of the decedent and other persons having claims or de- mands against decedent's estate must file their claims with this court WITH- IN 3 MONTHS AFTER THE DATE OF THE FIRST PUBLICATION OF THIS NOTICE. ALL CLAIMS NOT FILED WITHIN THE TIME PERIODS SET FORTH IN SECTION 733.702 OF THE FLORIDA PROBATE CODE WILL BE FOREV- ER BARRED. NOTWITHSTANDING THE TIME PERIODS SET FORTH ABOVE, ANY CLAIM FILED TWO (2) YEARS OR MORE AFTER THE DECEDENT'S DATE OF DEATH IS BARRED. The date of first publication of this notice is Sept. 19, 2025. <b>Petitioner:</b> <b>Mariel De Moya</b> 737 Baldwin Station Lane Knoxville, TN 31922 Attorney for Petitioner: GIORGIO L. RAMIREZ, ESQUIRE Attorney for Personal Representative Giorgio L. Ramirez, P.A. 7300 N. Kendall Dr., Suite 520 Miami, FL 33156 Tel: (305) 670-1930 September 19, 26, 2025 25-03625L	
SECOND INSERTION	
<b>NOTICE TO CREDITORS IN THE CIRCUIT COURT FOR LEE COUNTY, FLORIDA PROBATE DIVISION FILE NO: 25-CP-2613 DIVISION: PROBATE IN RE: ESTATE OF PAUL J. GRAB, DECEASED</b> The administration of the estate of Paul J. Grab, deceased, whose date of death was July 14, 2025, is pending in the Circuit Court for Lee County, Florida, Probate Division, the address of which is Justice Center, 2nd Floor, 2075 Dr. Martin Luther King Jr. Blvd, Fort My- ers, FL 33901. The names and address- es of the personal representative and the personal representative's attorney are set forth below. All creditors of the decedent and other persons having claims or demands against decedent's estate, on whom a copy of this notice is required to be served, must file their claims with this court ON OR BEFORE THE LATER OF 3 MONTHS AFTER THE TIME OF THE FIRST PUBLICATION OF THIS NOTICE OR 30 DAYS AFTER THE DATE OF SERVICE OF A COPY OF THIS NOTICE ON THEM. All other creditors of the decedent and other persons having claims or de- mands against decedent's estate must file their claims with this court WITH- IN 3 MONTHS AFTER THE DATE OF THE FIRST PUBLICATION OF THIS NOTICE. ALL CLAIMS NOT FILED WITHIN THE TIME PERIODS SET FORTH IN FLORIDA STATUTES SECTION 733.702 WILL BE FOREVER BARRED. NOTWITHSTANDING THE TIME PERIOD SET FORTH ABOVE, ANY CLAIM FILED TWO (2) YEARS OR MORE AFTER THE DECEDENT'S DATE OF DEATH IS BARRED. The date of first publication of this notice is: September 19, 2025. Signed on this 11 day of September, 2025. <b>Signed by: G. Larry Branscombe</b> <b>9/11/2025   7:40 PM EDT</b> <b>G. Larry Branscombe</b> <b>Personal Representative</b> 8250 Railview Ct Byron Center, MI 49315 /s/ Robert M. Huff Robert M. Huff Attorney for Petitioner Florida Bar No. 0106400 Varnum LLP 333 Bridge St NW, Ste 1700 Grand Rapids, MI 49504 Telephone: 616/336-6000 Email: rmhuff@varnumlaw.com #27763582v1 September 19, 26, 2025 25-03643L	

**EAST BONITA BEACH ROAD**  
**COMMUNITY DEVELOPMENT DISTRICT**

**6B**

## RESOLUTION 2026-04

### [FY 2026 APPROPRIATION RESOLUTION]

**THE ANNUAL APPROPRIATION RESOLUTION OF THE EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2025, submitted to the Board of Supervisors (“**Board**”) of the East Bonita Beach Road Community Development District (“**District**”) proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (“**Fiscal Year 2025/2026**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

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

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

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the East Bonita Beach Road Community Development District for the Fiscal Year Ending September 30, 2026."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

## **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2025/2026, the sums set forth in **Exhibit A** to be raised by the levy of assessments, a funding agreement and/or otherwise. Such sums are deemed by the Board to be necessary to defray all expenditures of the District during said budget year, and are to be divided and appropriated in the amounts set forth in **Exhibit A**.

## **SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2025/2026 or within 60 days following the end of the Fiscal Year 2025/2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

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

**PASSED AND ADOPTED THIS 9TH DAY OF OCTOBER, 2025.**

**ATTEST:**

**EAST BONITA BEACH ROAD COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

Title: \_\_\_\_\_

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

**Exhibit A:** Fiscal Year 2025/2026 Budget(s)



**Exhibit A:** Fiscal Year 2025/2026 Budget(s)

**EAST BONITA BEACH ROAD  
COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2026  
PROPOSED BUDGET**

**EAST BONITA BEACH ROAD  
COMMUNITY DEVELOPMENT DISTRICT  
TABLE OF CONTENTS**

<b>Description</b>	<b>Page Number(s)</b>
General Fund Budget	1
Definitions of General Fund Expenditures	2 - 3
Debt Service Fund Budget - Series 2019	4
Amortization Schedule - Series 2019	5
Debt Service Fund Budget - Series 2021	6
Amortization Schedule - Series 2021	7
Assessment Summary	8

**EAST BONITA BEACH ROAD  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Budget FY 2026
<b>REVENUES</b>					
Assessment Levy: on-roll	\$ 135,871				\$ 118,395
Allowable discount (4%)	(5,435)				(4,736)
Assessment levy - net	130,436	\$ 123,226	\$ 7,210	\$ 130,436	113,659
Interest & miscellaneous	-	10	-	10	-
Total revenues	130,436	123,236	7,210	130,446	113,659
<b>EXPENDITURES</b>					
<b>Professional &amp; administrative fees</b>					
Management advisory services	48,000	24,000	24,000	48,000	48,000
Supervisor fees	600	-	1,200	1,200	2,700
Audit	5,000	5,000	-	5,000	5,000
Dissemination Agent Fees	1,000	500	500	1,000	1,000
Trustee	5,000	4,246	754	5,000	5,000
Arbitrage rebate calculation	1,200	-	1,200	1,200	1,200
Legal	12,000	80	3,000	3,080	5,000
Engineering	5,000	-	2,000	2,000	2,000
Postage	200	25	175	200	200
Insurance	6,851	6,477	374	6,851	7,790
Legal advertising	1,000	-	1,000	1,000	1,000
Other current charges	685	504	181	685	685
Annual district filing fee	175	175	-	175	175
Website	705	705	-	705	705
ADA website compliance	210	210	-	210	210
Intergovernmental: shared maintenance costs	20,440	3,863	16,577	20,440	20,440
Preserve maint., monitoring & reporting	11,000	5,501	5,499	11,000	11,000
	119,066	51,286	56,460	107,746	112,105
<b>Other Fees and Charges</b>					
Tax Collector	822	1,008	-	1,008	1,008
Property Appraiser	548	548	-	548	548
	1,370	1,556	-	1,556	1,556
	120,436	52,842	56,460	109,302	113,661
<b>Total Other Fees &amp; Charges</b>					
Total expenditures					
Net increase/(decrease) of fund balance	10,000	70,394	(49,250)	21,144	(2)
Fund balance - beginning (unaudited)	116,446	91,143	161,537	91,143	112,287
Ending fund balance (projected)	\$ 126,446	\$ 161,537	\$ 112,287	\$ 112,287	\$ 112,285

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

**EXPENDITURES**

Supervisor fees	\$ 2,700
Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
Management advisory services	48,000
<b>Wrathell, Hunt and Associates, LLC</b> specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, oversee the issuance of tax exempt bonds, and operate and maintain the assets of the community. The annual fee is inclusive of district management and recording services.	
Audit	5,000
The District is required to complete annual, independent examinations of its accounting records and procedures. This audit is conducted pursuant to Florida Law and the Rules of the Auditor General.	
Dissemination agent fees***	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.	
Trustee	5,000
Annual fees paid for services provided as trustee, paying agent and registrar.	
Arbitrage rebate calculation	1,200
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate arbitrage rebate liability.	
Legal	5,000
The District's general counsel provides legal representation on issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	2,000
The District's engineer provides consulting and construction services to assist in crafting sustainable solutions for the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Postage	200
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Insurance	7,790
The District carries public officials insurance.	
Legal advertising	1,000
The District will advertise in The Fort Myers News Press for monthly meetings, special meetings, public hearings, bidding, etc.	
Other current charges	685
Bank charges and other miscellaneous expenses incurred throughout the year.	
Annual district filing fee	175
Annual fee paid to the Department of Economic Opportunity.	
Website	705
ADA website compliance	210

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

**EXPENDITURES (continued)**

Intergovernmental: shared maintenance costs 20,440

Starting in fiscal year 2017, the District began participating in the responsibility for the maintenance and monitoring of the panther mitigation property in Labelle. The establishment and perpetual responsibility to maintain the property and provide a five year monitoring and reporting program (which ended in 2020) is a development order requirement for not only this District but also for 3 other neighboring communities. Additionally, the District participates in the costs of maintaining the common infrastructure along Bonita Beach Road serving the same communities, including landscaping, roadway , storm water maintenance and streetlighting began in 2021. e costs will be shared with the other communities by interlocal agreement and based upon previously agreed upon percentages.

Panther Mit and Monitoring	25,000
Streetlighting	26,000
Common Infrastructure Maint.	<u>95,000</u>
Total	146,000
CDD Share	14% 20,440

Preserve maint., monitoring & reporting 11,000

The CDD has assigned it's onsite operational and maintenance responsibilities to the master association with the only exception being the maintenance, monitoring and reporting responsibilities associated with the 4.57 acre preserve. The CDD is under contract with licensed and qualified contractor for semi annual maintenance (which is required in perpetuity) and for 3 years of monitoring and reporting which will end during Fiscal Year 2021.

Maintenance	6,000
Monitoring and Reporting	<u>5,000</u>
	11,000

Tax collector 1,008  
The tax collector's fee is \$1.50 per parcel.

Property appraiser 548  
The property appraiser's fee is \$1.00 per parcel.

Total expenditures \$ 113,661

**EAST BONITA BEACH ROAD  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2018  
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
<b>REVENUES</b>					
Assessment levy: on-roll	\$ 352,954				\$ 352,954
Allowable discounts (4%)	(14,118)				(14,118)
Net assessment levy - on-roll	338,836	\$ 316,417	\$ 22,419	\$ 338,836	338,836
Interest	-	9,260	-	9,260	-
Total revenues	338,836	325,677	22,419	348,096	338,836
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	105,000	105,000	-	105,000	110,000
Interest	230,422	116,359	114,063	230,422	225,719
Total expenditures	335,422	221,359	114,063	335,422	335,719
Excess/(deficiency) of revenues over/(under) expenditures	3,414	104,318	(91,644)	12,674	3,117
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers out	-	(26)	-	-	-
Transfers in	-	3,194	-	3,194	-
Total other financing sources/(uses)	-	3,168	-	3,194	-
Fund balance:					
Net increase/(decrease) in fund balance	3,414	107,486	(91,644)	15,868	3,117
Beginning fund balance (unaudited)	441,360	470,162	577,648	470,162	486,030
Ending fund balance (projected)	\$444,774	\$ 577,648	\$ 486,004	\$ 486,030	\$ 489,147
Use of fund balance:					
Debt service reserve account balance (required)					(169,063)
Principal expense - November 1, 2026					(110,000)
Interest expense - November 1, 2026					(111,656)
Projected fund balance surplus/(deficit) as of September 30, 2026					\$ 98,428

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

## **Debt Service Schedule**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>
11/01/2025	110,000.00	4.375%	114,062.50	224,062.50
05/01/2026	-	-	111,656.25	111,656.25
11/01/2026	110,000.00	4.375%	111,656.25	221,656.25
05/01/2027	-	-	109,250.00	109,250.00
11/01/2027	115,000.00	4.375%	109,250.00	224,250.00
05/01/2028	-	-	106,734.38	106,734.38
11/01/2028	120,000.00	4.375%	106,734.38	226,734.38
05/01/2029	-	-	104,109.38	104,109.38
11/01/2029	125,000.00	4.375%	104,109.38	229,109.38
05/01/2030	-	-	101,375.00	101,375.00
11/01/2030	135,000.00	5.000%	101,375.00	236,375.00
05/01/2031	-	-	98,000.00	98,000.00
11/01/2031	140,000.00	5.000%	98,000.00	238,000.00
05/01/2032	-	-	94,500.00	94,500.00
11/01/2032	145,000.00	5.000%	94,500.00	239,500.00
05/01/2033	-	-	90,875.00	90,875.00
11/01/2033	155,000.00	5.000%	90,875.00	245,875.00
05/01/2034	-	-	87,000.00	87,000.00
11/01/2034	160,000.00	5.000%	87,000.00	247,000.00
05/01/2035	-	-	83,000.00	83,000.00
11/01/2035	170,000.00	5.000%	83,000.00	253,000.00
05/01/2036	-	-	78,750.00	78,750.00
11/01/2036	180,000.00	5.000%	78,750.00	258,750.00
05/01/2037	-	-	74,250.00	74,250.00
11/01/2037	185,000.00	5.000%	74,250.00	259,250.00
05/01/2038	-	-	69,625.00	69,625.00
11/01/2038	195,000.00	5.000%	69,625.00	264,625.00
05/01/2039	-	-	64,750.00	64,750.00
11/01/2039	205,000.00	5.000%	64,750.00	269,750.00
05/01/2040	-	-	59,625.00	59,625.00
11/01/2040	215,000.00	5.000%	59,625.00	274,625.00
05/01/2041	-	-	54,250.00	54,250.00
11/01/2041	225,000.00	5.000%	54,250.00	279,250.00
05/01/2042	-	-	48,625.00	48,625.00
11/01/2042	240,000.00	5.000%	48,625.00	288,625.00
05/01/2043	-	-	42,625.00	42,625.00
11/01/2043	250,000.00	5.000%	42,625.00	292,625.00
05/01/2044	-	-	36,375.00	36,375.00
11/01/2044	265,000.00	5.000%	36,375.00	301,375.00
05/01/2045	-	-	29,750.00	29,750.00
11/01/2045	275,000.00	5.000%	29,750.00	304,750.00
05/01/2046	-	-	22,875.00	22,875.00
11/01/2046	290,000.00	5.000%	22,875.00	312,875.00
05/01/2047	-	-	15,625.00	15,625.00
11/01/2047	305,000.00	5.000%	15,625.00	320,625.00
05/01/2048	-	-	8,000.00	8,000.00
11/01/2048	320,000.00	5.000%	8,000.00	328,000.00
<b>Total</b>	<b>\$4,740,000.00</b>		<b>\$3,527,734.40</b>	<b>\$8,267,734.40</b>



**EAST BONITA BEACH ROAD  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2021  
FISCAL YEAR 2026**

	Fiscal Year 2025.				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
<b>REVENUES</b>					
Assessment levy: on-roll	\$ 347,042				\$ 347,042
Allowable discounts (4%)	(13,882)				(13,882)
Net assessment levy - on-roll	333,160	\$ 311,168	\$ 21,992	\$ 333,160	333,160
Interest	-	5,194	-	5,194	-
Total revenues	333,160	316,362	21,992	338,354	333,160
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	135,000	-	135,000	135,000	135,000
Interest	198,550	99,275	99,275	198,550	195,513
Total expenditures	333,550	99,275	234,275	333,550	330,513
Excess/(deficiency) of revenues over/(under) expenditures	(390)	217,087	(212,283)	4,804	2,647
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers out	-	(531)	-	(531)	-
Transfers in	-	43,371	-	43,371	-
Total other financing sources/(uses)	-	42,840	-	42,840	-
Fund balance:					
Net increase/(decrease) in fund balance	(390)	259,927	(212,283)	47,644	2,647
Beginning fund balance (unaudited)	163,471	174,132	434,059	174,132	221,776
Ending fund balance (projected)	<u>\$163,081</u>	<u>\$ 434,059</u>	<u>\$ 221,776</u>	<u>\$ 221,776</u>	<u>\$ 224,423</u>
Use of fund balance:					
Debt service reserve account balance (required)					(33,250)
Interest expense - November 1, 2026					(96,238)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 94,935</u>

**East Bonita Beach Road**  
Community Development District  
Special Assessment Revenue Bonds, Series 2021  
\$6,015,000

## **Debt Service Schedule**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>
11/01/2025			97,756.25	97,756.25
05/01/2026	135,000.00	2.250%	97,756.25	232,756.25
11/01/2026			96,237.50	96,237.50
05/01/2027	140,000.00	3.000%	96,237.50	236,237.50
11/01/2027			94,137.50	94,137.50
05/01/2028	145,000.00	3.000%	94,137.50	239,137.50
11/01/2028			91,962.50	91,962.50
05/01/2029	150,000.00	3.000%	91,962.50	241,962.50
11/01/2029			89,712.50	89,712.50
05/01/2030	155,000.00	3.000%	89,712.50	244,712.50
11/01/2030			87,387.50	87,387.50
05/01/2031	160,000.00	3.000%	87,387.50	247,387.50
11/01/2031			84,987.50	84,987.50
05/01/2032	165,000.00	3.000%	84,987.50	249,987.50
11/01/2032			82,512.50	82,512.50
05/01/2033	170,000.00	3.250%	82,512.50	252,512.50
11/01/2033			79,750.00	79,750.00
05/01/2034	175,000.00	3.250%	79,750.00	254,750.00
11/01/2034			76,906.25	76,906.25
05/01/2035	180,000.00	3.250%	76,906.25	256,906.25
11/01/2035			73,981.25	73,981.25
05/01/2036	185,000.00	3.250%	73,981.25	258,981.25
11/01/2036			70,975.00	70,975.00
05/01/2037	190,000.00	3.250%	70,975.00	260,975.00
11/01/2037			67,887.50	67,887.50
05/01/2038	195,000.00	3.250%	67,887.50	262,887.50
11/01/2038			64,718.75	64,718.75
05/01/2039	205,000.00	3.250%	64,718.75	269,718.75
11/01/2039			61,387.50	61,387.50
05/01/2040	210,000.00	3.250%	61,387.50	271,387.50
11/01/2040			57,975.00	57,975.00
05/01/2041	220,000.00	3.250%	57,975.00	277,975.00
11/01/2041			54,400.00	54,400.00
05/01/2042	225,000.00	4.000%	54,400.00	279,400.00
11/01/2042			49,900.00	49,900.00
05/01/2043	235,000.00	4.000%	49,900.00	284,900.00
11/01/2043			45,200.00	45,200.00
05/01/2044	245,000.00	4.000%	45,200.00	290,200.00
11/01/2044			40,300.00	40,300.00
05/01/2045	255,000.00	4.000%	40,300.00	295,300.00
11/01/2045			35,200.00	35,200.00
05/01/2046	265,000.00	4.000%	35,200.00	300,200.00
11/01/2046			29,900.00	29,900.00
05/01/2047	275,000.00	4.000%	29,900.00	304,900.00
11/01/2047			24,400.00	24,400.00
05/01/2048	285,000.00	4.000%	24,400.00	309,400.00
11/01/2048			18,700.00	18,700.00
05/01/2049	300,000.00	4.000%	18,700.00	318,700.00
11/01/2049			12,700.00	12,700.00
05/01/2050	310,000.00	4.000%	12,700.00	322,700.00
11/01/2050			6,500.00	6,500.00
05/01/2051	325,000.00	4.000%	6,500.00	331,500.00
<b>Total</b>	<b>\$5,635,000.00</b>		<b>\$3,389,500.00</b>	<b>\$9,024,500.00</b>

**EAST BONITA BEACH ROAD  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

**On-Roll Assessments/Series 2018 Bonds**

	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
SF 40'	98	\$ 216.05	\$ 1,064.29	\$ 1,280.34	\$ 1,312.23
SF 50'	181	216.05	1,329.71	1,545.76	1,577.65
SF 60'	5	216.05	1,595.13	1,811.18	1,843.07
Total	284				

**On-Roll Assessments/Series 2021 Bonds**

	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
SF 40'	99	\$ 216.05	\$ 1,065.04	\$ 1,281.09	\$ 1,312.98
SF 50'	82	216.05	1,330.65	1,546.70	1,578.59
SF 60'	83	216.05	1,596.26	1,812.31	1,844.20
Total	264				

**EAST BONITA BEACH ROAD**  
**COMMUNITY DEVELOPMENT DISTRICT**

**7**

## RESOLUTION 2026-05

### [ANNUAL ASSESSMENT RESOLUTION]

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE DISTRICT'S FISCAL YEAR 2025/2026 ADOPTED BUDGET; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the East Bonita Beach Road Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

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

**WHEREAS**, the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("**Fiscal Year 2025/2026**"), attached hereto as **Exhibit A**; and

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

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

**1. FUNDING.** As indicated in **Exhibits A and B**, the District's Board hereby authorizes the following funding mechanisms for the Adopted Budget:

**a. OPERATIONS AND MAINTENANCE ASSESSMENTS.**

- i. Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits A and B**, and is hereby found to be fair and reasonable.

ii. **Assessment Imposition.** Pursuant to Chapters 190, 197 and/or 170, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

b. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District's Board hereby directs District Staff to affect the collection of the previously levied debt service special assessments, as set forth in **Exhibits A and B**.

2. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

a. **Tax Roll Assessments.** If and to the extent indicated in **Exhibits A and B**, certain of the operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on the "**Tax Roll Property**" identified in **Exhibit B** shall be collected at the same time and in the same manner as County taxes in accordance with Chapter 197 of the *Florida Statutes*. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.

b. **Direct Bill Assessments.** [RESERVED.]

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

3. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified for collection. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

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

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

**PASSED AND ADOPTED** this 9th day of October, 2025.

ATTEST:

**EAST BONITA BEACH ROAD COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

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

**Exhibit A:** Budget

**Exhibit B:** Assessment Roll

**EAST BONITA BEACH ROAD**  
**COMMUNITY DEVELOPMENT DISTRICT**

**8**



**EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT**  
**Performance Measures/Standards & Annual Reporting Form**  
**October 1, 2025 – September 30, 2026**

**1. COMMUNITY COMMUNICATION AND ENGAGEMENT**

**Goal 1.1      Public Meetings Compliance**

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

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

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

**Achieved:** Yes ☐ No ☐

**Goal 1.2      Notice of Meetings Compliance**

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

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

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

**Achieved:** Yes ☐ No ☐

**Goal 1.3      Access to Records Compliance**

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

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

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

**Achieved:** Yes ☐ No ☐

## 2. **INFRASTRUCTURE AND FACILITIES MAINTENANCE**

### **Goal 2.1 District Infrastructure and Facilities Inspections**

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

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

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

**Achieved:** Yes ☐ No ☐

## 3. **FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

### **Goal 3.1 Annual Budget Preparation**

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

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

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

**Achieved:** Yes ☐ No ☐

### **Goal 3.2      Financial Reports**

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

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

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

**Achieved:** Yes ☐ No ☐

### **Goal 3.3      Annual Financial Audit**

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

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

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

**Achieved:** Yes ☐ No ☐

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District Manager

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Chair/Vice Chair, Board of Supervisors

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Print Name

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Print Name

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Date

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Date

**EAST BONITA BEACH ROAD  
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED  
FINANCIAL  
STATEMENTS**

**EAST BONITA BEACH ROAD  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
AUGUST 31, 2025**

**EAST BONITA BEACH ROAD  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
AUGUST 31, 2025**

	General Fund	Debt Service Series 2018	Debt Service Series 2021	Capital Projects Series 2018	Capital Projects Series 2021	Total Governmental Funds
<b>ASSETS</b>						
Cash	\$ 150,278	\$ -	\$ -	\$ -	\$ -	\$ 150,278
Reserve	-	169,063	33,250	-	-	202,313
Revenue	-	308,081	194,022	-	-	502,103
Sinking	-	3,303	146	-	-	3,449
Prepayment	-	14,726	-	-	-	14,726
Due from CPF 2021	2,945	-	-	-	-	2,945
Total assets	<u>153,223</u>	<u>495,173</u>	<u>227,418</u>	<u>-</u>	<u>-</u>	<u>875,814</u>
<b>LIABILITIES &amp; FUND BALANCES</b>						
<b>Liabilities:</b>						
Due to other funds						
General fund	\$ -	\$ -	\$ -	\$ -	\$ 2,945	\$ 2,945
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,945</u>	<u>2,945</u>
<b>Fund balances:</b>						
Restricted for:						
Debt service	-	495,173	227,418	-	-	722,591
Capital projects	-	-	-	-	(2,945)	(2,945)
Unassigned	153,223	-	-	-	-	153,223
Total fund balances	<u>153,223</u>	<u>495,173</u>	<u>227,418</u>	<u>-</u>	<u>(2,945)</u>	<u>872,869</u>
Total liabilities and fund balances	<u>\$ 153,223</u>	<u>\$ 495,173</u>	<u>\$ 227,418</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 875,814</u>

**EAST BONITA BEACH ROAD  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED AUGUST 31, 2025**

x

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll	\$ -	\$ 132,139	\$ 130,436	101%
Interest	1	18	-	N/A
Total revenues	<u>1</u>	<u>132,157</u>	<u>130,436</u>	101%
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative fees</b>				
Supervisor fees	-	-	600	0%
Management fees	4,013	44,013	48,000	92%
Audit	-	5,000	5,000	100%
Dissemination agent fees	83	917	1,000	92%
Trustee	-	8,923	5,000	178%
Arbitrage rebate calculation	-	750	1,200	63%
Legal fees	-	634	12,000	5%
Engineering	-	-	5,000	0%
Postage	195	340	200	170%
Insurance	-	6,477	6,851	95%
Legal advertising	-	598	1,000	60%
Other current charges	98	988	685	144%
Annual district filing fee	-	175	175	100%
Website	-	705	705	100%
ADA website compliance	-	210	210	100%
Preserve maint., monitoring & reporting	2,800	8,301	20,440	41%
Intergovernmental: shared maintenance costs	-	11,948	11,000	109%
Total professional & administrative fees	<u>7,189</u>	<u>89,979</u>	<u>119,066</u>	76%
<b>Other fees and charges</b>				
Tax collector	-	1,008	822	123%
Property appraiser	-	548	548	100%
Total other fees and charges	<u>-</u>	<u>1,556</u>	<u>1,370</u>	114%
Total expenditures	<u>7,189</u>	<u>91,535</u>	<u>120,436</u>	76%
Excess/(deficiency) of revenues over/(under) expenditures	(7,188)	40,622	10,000	
Fund balance - beginning	<u>160,411</u>	<u>112,601</u>	<u>114,805</u>	
Fund balance - ending	<u>\$ 153,223</u>	<u>\$ 153,223</u>	<u>\$ 124,805</u>	



**EAST BONITA BEACH ROAD  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2018  
FOR THE PERIOD ENDED AUGUST 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll	\$ -	\$ 339,492	338,836	100%
Interest	1,628	17,773	-	N/A
Total revenues	<u>1,628</u>	<u>357,265</u>	<u>338,836</u>	105%
<b>EXPENDITURES</b>				
Principal	-	105,000	105,000	100%
Interest	-	230,422	230,422	100%
Total expenditures	<u>-</u>	<u>335,422</u>	<u>335,422</u>	100%
<b>OTHER FINANCING SOURCES/(USES)</b>				
Transfers in	-	3,194	-	N/A
Transfers out	-	(26)	-	N/A
Total other financing sources/(uses)	<u>-</u>	<u>3,168</u>	<u>-</u>	N/A
Excess/(deficiency) of revenues over/(under) expenditures	1,628	25,011	3,414	
Fund balance - beginning	<u>493,545</u>	<u>470,162</u>	<u>442,126</u>	
Fund balance - ending	<u><u>\$ 495,173</u></u>	<u><u>\$ 495,173</u></u>	<u><u>\$ 445,540</u></u>	

**EAST BONITA BEACH ROAD  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2021  
FOR THE PERIOD ENDED AUGUST 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll	\$ -	\$ 333,860	\$ 333,160	100%
Interest	741	10,136	-	N/A
Total revenues	<u>741</u>	<u>343,996</u>	<u>333,160</u>	103%
<b>EXPENDITURES</b>				
Principal	-	135,000	135,000	100%
Interest	-	198,550	198,550	100%
Total expenditures	<u>-</u>	<u>333,550</u>	<u>333,550</u>	100%
<b>OTHER FINANCING SOURCES/(USES)</b>				
Transfers in	-	43,371	-	N/A
Transfers out	-	(531)	-	N/A
Total other financing sources/(uses)	<u>-</u>	<u>42,840</u>	<u>-</u>	N/A
Excess/(deficiency) of revenues over/(under) expenditures	741	53,286	(390)	
Fund balance - beginning	<u>226,677</u>	<u>174,132</u>	<u>165,546</u>	
Fund balance - ending	<u><u>\$ 227,418</u></u>	<u><u>\$ 227,418</u></u>	<u><u>\$ 165,156</u></u>	

**EAST BONITA BEACH ROAD  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND SERIES 2018  
FOR THE PERIOD ENDED AUGUST 31, 2025**

	Current Month	Year to Date
<b>REVENUES</b>		
Assessments		
Interest	\$ -	\$ 13
Total revenues	<u>-</u>	<u>13</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/(USES)</b>		
Transfers in	-	26
Transfers out	-	(3,194)
Total other financing sources/(uses)	<u>-</u>	<u>(3,168)</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	(3,155)
Fund balance - beginning	-	3,155
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>

**EAST BONITA BEACH ROAD  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND SERIES 2021  
FOR THE PERIOD ENDED AUGUST 31, 2025**

	Current Month	Year to Date
<b>REVENUES</b>		
Interest	\$ -	\$ 168
Total revenues	<u>-</u>	<u>168</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/(USES)</b>		
Transfers in	-	531
Transfers out	<u>-</u>	<u>(43,371)</u>
Total other financing sources/(uses)	<u>-</u>	<u>(42,840)</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	(42,672)
Fund balance - beginning	(2,945)	39,727
Fund balance - ending	<u>\$ (2,945)</u>	<u>\$ (2,945)</u>

**EAST BONITA BEACH ROAD  
COMMUNITY DEVELOPMENT DISTRICT**

**MINUTES**

**DRAFT**

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

The Board of Supervisors of the East Bonita Beach Road Community Development District held a Regular Meeting on May 19, 2025 at 10:30 a.m., at the offices of D.R. Horton, 10541 Ben C. Pratt Six Mile Cypress Parkway, Fort Myers, Florida 33966.

**Present:**

J. Wayne Everett	Chair
Mary Moulton	Assistant Secretary
Christian Cotter	Assistant Secretary

**Also present:**

Chuck Adams	District Manager
Jere Earlywine (via telephone)	District Counsel

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Adams called the meeting to order at 10:35 a.m.

Supervisors Everett, Moulton and Cotter were present. Supervisors Bone and Thomas were not present.

**SECOND ORDER OF BUSINESS**

**Public Comments**

No members of the public spoke.

**THIRD ORDER OF BUSINESS**

**Consideration of Resolution 2025-01,  
Declaring a Vacancy in Seats 1 and 2 of the  
Board of Supervisors Pursuant to Section  
190.006(3)(b), Florida Statutes; and  
Providing an Effective Date**

Mr. Adams presented Resolution 2025-01. This is necessary because no qualified electors filed to run for Seats 1 or 2 in the November 2024 General Election. Mr. Earlywine stated that

both Seats 1 and 2 will be declared vacant but Mr. Everett will continue serving in Seat 2 until a qualified elector is appointed to fill the Seat 2.

On MOTION by Mr. Cotter and seconded by Ms. Moulton, with all in favor, Resolution 2025-01, Declaring a Vacancy in Seats 1 and 2 of the Board of Supervisors Pursuant to Section 190.006(3)(b), Florida Statutes; and Providing an Effective Date, was adopted.

**FOURTH ORDER OF BUSINESS**

Consider Appointment of Qualified Elector to Fill Vacant Seat 1; Term Expires November 2028

This item was deferred.

- **Administration of Oath of Office to Appointed Supervisor (the following to be provided in a separate package)**
  - A. Required Ethics Training and Disclosure Filing**
    - **Sample Form 1 2023/Instructions**
  - B. Membership, Obligations and Responsibilities**
  - C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**
  - D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers**

**FIFTH ORDER OF BUSINESS**

Consider Appointment of Qualified Elector to Fill Vacant Seat 2; Term Expires November 2028

This item was deferred. Mr. Everett will continue serving as a holdover in Seat 2 until a qualified elector is appointed.

- **Administration of Oath of Office to Appointed Supervisor**

**SIXTH ORDER OF BUSINESS**

Consider Appointment of Qualified Elector to Fill Vacant Seat 3; Term Expires November 2026

This item was deferred. Mr. Thomas will continue serving as a holdover in Seat 3 until a qualified elector is appointed.

- **Administration of Oath of Office to Appointed Supervisor**

**SEVENTH ORDER OF BUSINESS**

**Consider Appointment of Qualified Elector to Fill Vacant Seat 5; Term Expires November 2026**

This item was deferred. Ms. Moulton will continue serving as a holdover in Seat 5 until a qualified elector is appointed.

- **Administration of Oath of Office to Appointed Supervisor**

**EIGHTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-02, Electing and Removing Officers of the District and Providing for an Effective Date**

This item was deferred.

**NINTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-03, Approving the Proposed Budget for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing for an Effective Date**

Mr. Adams presented Resolution 2025-03. He reviewed the proposed Fiscal Year 2026 budget, highlighting increases, decreases and adjustments, compared to the Fiscal Year 2025 budget, and explained the reasons for any changes.

**On MOTION by Mr. Cotter and seconded by Mr. Everett with all in favor, the Resolution 2025-03, Approving the Proposed Budget for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law for August 18, 2025, at 10:30 a.m., at the Office of D.R. Horton, 10541 Ben C. Pratt Six Mile Cypress Parkway, Fort Myers, Florida 33966; Addressing Transmittal, Posting**



and Publication Requirements; Addressing Severability; and Providing for an Effective Date, was adopted.

**TENTH ORDER OF BUSINESS**

Consideration of Resolution 2025-04, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date

Mr. Adams presented Resolution 2025-04.

On MOTION by Mr. Cotter and seconded by Ms. Moulton, with all in favor, the Resolution 2025-04, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date, was adopted.

**ELEVENTH ORDER OF BUSINESS**

Acceptance of Unaudited Financial Statements as of March 31, 2025

Mr. Adams presented the Unaudited Financial Statements as of March 31, 2025.

The financials were accepted.

**TWELFTH ORDER OF BUSINESS**

Approval of August 19, 2024 Public Hearing and Regular Meeting Minutes

On MOTION by Mr. Cotter and seconded by Mr. Everett, with all in favor, the August 19, 2024 Public Hearing and Regular Meeting Minutes, as presented, were approved.

**THIRTEENTH ORDER OF BUSINESS**

Other Business

There was no other business.

**FOURTEENTH ORDER OF BUSINESS**

Staff Reports

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

151 **B. District Engineer: Banks Engineering, Inc.**

152 There were no reports from District Counsel or the District Engineer.

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

154 • **NEXT MEETING DATE: August 18, 2025 at 10:30 AM [Adoption of FY2026 Budget]**

155 ○ **QUORUM CHECK**

156

157 **FIFTEENTH ORDER OF BUSINESS**

**Audience Comments/Supervisors' Requests**

158

159 There were no audience comments or Supervisors' requests.

160

161 **SIXTEENTH ORDER OF BUSINESS**

**Adjournment**

162

163 **On MOTION by Mr. Cotter and seconded by Mr. Everett, with all in favor, the**  
164 **meeting adjourned at 10:46 a.m.**

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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

\_\_\_\_\_  
Chair/Vice Chair

**EAST BONITA BEACH ROAD  
COMMUNITY DEVELOPMENT DISTRICT**

**STAFF  
REPORTS**

EAST BONITA BEACH ROAD COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE		
LOCATION		
<i>Office of D.R. Horton, 10541 Ben C. Pratt Six Mile Cypress Parkway, Fort Myers, Florida 33966</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 9, 2025	Public Hearing & Regular Meeting	11:00 AM
May 18, 2026	Regular Meeting	10:30 AM
August 17, 2026	Public Hearing & Regular Meeting	10:30 AM