ORANGE BLOSSOM RANCH

COMMUNITY DEVELOPMENT
DISTRICT

August 7, 2025

BOARD OF SUPERVISORS

PUBLIC HEARING AND REGULAR MEETING AGENDA

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT

AGENDA LETTER

Orange Blossom Ranch Community Development District OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W

Boca Raton, Florida 33431

Phone: (561) 571-0010

Fax: (561) 571-0013

Toll-Free: (877) 276-0889

July 31, 2025

ATTENDEES:

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

Board of Supervisors Orange Blossom Ranch Community Development District

Dear Board Members:

The Board of Supervisors of the Orange Blossom Ranch Community Development District will hold a Public Hearing and Regular Meeting on August 7, 2025 at 6:00 p.m., at the Ranch at Orange Blossom Amenity Center, 1938 Hawthorn Road, Naples, Florida 34120. The agenda is as follows:

- Call to Order/Roll Call
- 2. Public Comments
- 3. Public Hearing on Adoption of Fiscal Year 2025/2026 Budget
 - A. Proof/Affidavit of Publication
 - B. Consideration of Resolution 2025-08, 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
- 4. Consideration of Resolution 2025-09, Providing for Funding for the FY 2026 Adopted Budget(s); Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
- 5. Presentation of Audited Financial Report for the Fiscal Year Ended September 30, 2024, Prepared by Grau & Associates
 - A. Consideration of Resolution 2025-10, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2024
- 6. Consideration of Goals and Objectives Reporting FY2026 [HB7013 Special Districts Performance Measures and Standards Reporting]
 - Authorization of Chair to Approve Findings Related to 2025 Goals and Objectives Reporting

- 7. Consideration of Resolution 2025-11, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an Effective Date
- 8. Acceptance of Unaudited Financial Statements as of June 30, 2025
- 9. Approval of April 3, 2025 Regular Meeting Minutes
- 10. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer: Barraco and Associates, Inc.
 - C. Field Operations: Access Management
 - D. District Manager: Wrathell, Hunt & Associates, LLC
 - 1,499 Registered Voters in District as of April 15, 2025
 - UPCOMING MEETINGS
 - April 2, 2026 [Presentation of FY2027 Budget]
 - June 4, 2026 at 6:00 PM [Adoption of Fiscal Year2027 Budget]
 - QUORUM CHECK

SEAT 1	JERRY MILLER	☐ IN PERSON	PHONE	☐ No
SEAT 2	NANCY MILLER	IN PERSON	PHONE	No
SEAT 3	DONALD ECKERTY	☐ IN PERSON	PHONE	□No
SEAT 4	Zahira Buchanan	IN PERSON	PHONE	□No
SEAT 5	LORI FRATERNALE	In Person	PHONE	No

- 11. Board Members' Comments/Requests
- 12. Audience Comments
- 13. Adjournment

Should you have any questions or concerns, please do not hesitate to contact Andrew Kantarzhi at 415-516-2161.

Sincerely,

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE
CALL-IN NUMBER: 1-888-354-0094
PARTICIPANT PASSCODE: 867 327 4756

Andrew Kantarzhi District Manager

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT

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Serial Number 25-01044C



Published Weekly Naples, Collier County, Florida

COUNTY OF COLLIER

STATE OF FLORIDA

Before the undersigned authority personally appeared Holly Botkin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Naples, Collier County, Florida; that the attached copy of advertisement,

being a Notice of Public Hearing

in the matter of Notice of public hearing to consider adoption of budget

in the Court, was published in said newspaper by print in the

issues of 7/18/2025, 7/25/2025

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

Holly Botkin

Sworn to and subscribed, and personally appeared by physical presence before me,

25th day of July, 2025 A.D.

by Holly Botkin who is personally known to me.

Notary Public, State of Florida (SEAL)

Donna Condon Comm.: HH 534210 Expires: Jun. 29, 2028 Notary Public - State of Florida

ORANGE BLOSSOM RANCH 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.

The Board of Supervisors ("Board") of the Orange Blossom Ranch Community Development District ("District") will hold a public hearing and regular meeting as follows:

DATE: August 7, 2025 TIME: 6:00 p.m.
LOCATION: The Ranch at Orange Blossom Amenity Center 1938 Hawthorne Road Naples, Florida 34120

The purpose of the public hearing is to receive comments and objections on the adoption of the District's proposed the adoption of the Districts 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 the above 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 & Associates, LLC, at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 ("District Manager's Office"), during normal business hours, or by visiting the District's website at https://www.orangeblossomranchedd.

net/.
The public hearing and meeting are open to the public and will be conduct-ed in accordance with the provisions of Florida law. The public hearing and/or meeting may be continued in progress to a date, time, and place to be speci-fied on the record at the public hearing and/or meeting. There may be occa-sions when Board Supervisors or District Staff may participate by speaker telephone.

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

July 18, 25, 2025

25-01044C

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2025-08 [FY 2026 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE ORANGE BLOSSOM RANCH 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, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("FY 2026"), the District Manager prepared and submitted to the Board of Supervisors ("Board") of the Orange Blossom Ranch Community Development District ("District") prior to June 15, 2025, proposed budget(s) ("Proposed Budget") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

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

- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Orange Blossom Ranch Community Development District for the Fiscal Year Ending September 30, 2026."
- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2026, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2026 or within 60 days following the end of the FY 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 this paragraph c. are posted on the District's website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

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

PASSED AND ADOPTED THIS 7TH DAY OF AUGUST, 2025.

ATTEST:	ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2026 Budget

Exhibit A: FY 2026 Budget

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT PROPOSED BUDGET FISCAL YEAR 2026

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT TABLE OF CONTENTS

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ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND BUDGET FISCAL YEAR 2026

	Adopted	Actual	Projected	Total	Proposed
	Budget	through	through	Actual &	Budget
	FY 2025	2/28/25	9/30/2025	Projected	FY 2026
REVENUES					
Assessment levy: on-roll - gross	\$ 108,615				\$ 108,615
Allowable discounts (4%)	(4,345)				(4,345)
Assessment levy: on-roll - net	104,270	\$ 99,530	\$ 4,740	\$ 104,270	104,270
Total revenues	104,270	99,530	4,740	104,270	104,270
		,		· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
EXPENDITURES					
Professional & administrative					
Supervisors	4,000	-	4,000	4,000	4,000
Management/accounting/recording	48,000	20,000	28,000	48,000	48,000
Legal	14,675	186	14,489	14,675	14,675
Engineering	10,000	-	10,000	10,000	10,000
Audit	5,900	-	5,900	5,900	5,900
Arbitrage rebate calculation	750	-	750	750	750
Dissemination agent	1,000	417	583	1,000	1,000
Trustee	5,000	-	5,000	5,000	5,000
Telephone	200	83	117	200	200
Postage	500	89	411	500	500
Printing & binding	500	208	292	500	500
Legal advertising	1,500	152	1,348	1,500	1,500
Annual special district fee	175	175	, -	175	175
Insurance	6,850	-	6,850	6,850	6,850
Contingencies/bank charges	500	412	. 88	500	500
Website maintenance	705	-	705	705	705
Website ADA	210	_	210	210	210
Property appraiser	1,629	2,679	-	2,679	1,629
Tax collector	2,172	1,989	183	2,172	2,172
Total expenditures	104,266	26,390	78,926	105,316	104,266
•					
Net increase/(decrease) of fund balance	4	73,140	(74,186)	(1,046)	4
Fund balance - beginning (unaudited)	98,230	121,644	194,784	121,644	120,598
Fund balance - ending (projected)	98,234	194,784	120,598	120,598	120,602
Assigned					
Working capital	31,335	31,335	31,335	31,335	31,335
Committed					
Reserve study	3,000	3,000	3,000	3,000	3,000
Unassigned	63,899	160,449	86,263	86,263	86,267
Fund balance - ending (projected)	\$ 98,234	\$ 194,784	\$ 120,598	\$ 120,598	\$120,602

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES

EXPENDITURES	
Professional & administrative	
Supervisors	\$ 4,000
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800	
for each fiscal year. Management/accounting/recording	48,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community	40,000
development districts by combining the knowledge, skills and experience of a team of	
professionals to ensure compliance with all of the District's governmental requirements.	
WHA develops financing programs, administers the issuance of tax exempt bond	
financings, operates and maintains the assets of the community.	
Legal	14,675
General counsel and legal representation, which includes issues relating to public	•
finance, public bidding, rulemaking, open meetings, public records, real property	
dedications, conveyances and contracts.	
Engineering	10,000
The District's Engineer will provide construction and consulting services, to assist the	
District in crafting sustainable solutions to address the long term interests of the	
community while recognizing the needs of government, the environment and	
maintenance of the District's facilities. In addition, utility dedications and Engineer's report	
if required by Trust Indenture.	E 000
Audit Statuterily required for the District to undertake an independent examination of its backs	5,900
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	750
To ensure the District's compliance with all tax regulations, annual computations are	700
necessary to calculate the arbitrage rebate liability.	
Dissemination agent	1,000
The District must annually disseminate financial information in order to comply with the	.,
requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt	
& Associates serves as dissemination agent.	
Trustee	5,000
Annual fee for the service provided by trustee, paying agent and registrar.	
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages,etc.	
Legal advertising	1,500
The District advertises for monthly meetings, special meetings, public hearings, public	
bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	0.050
Insurance The District will obtain public officials and general liability insurance	6,850
The District will obtain public officials and general liability insurance.	500
Contingencies/bank charges	500
Bank charges, automated AP routing, and other miscellaneous expenses incurred during the year.	
Website maintenance	705
Website ADA	210
	- 10

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES

Property appraiser

The property appraiser charges 1.5% of the assessments collected.

1,629

Tax collector

The tax collector charges 2% of the assessments collected.

2,172

Total expenditures

\$104,266

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT DEBT SERVICE FUND BUDGET - SERIES 2019 FISCAL YEAR 2026

	Fiscal Year 2025							
	Adopted	lopted Actual Projected			Proposed			
	Budget	through	through	Actual &	Budget			
	FY 2025	2/28/25	9/30/2025	Projected	FY 2026			
REVENUES								
Assessment levy: on-roll	\$705,128				\$705,128			
Allowable discounts (4%)	(28,205)				(28,205)			
Net assessment levy - on-roll	676,923	\$ 646,010	\$ 30,913	\$676,923	676,923			
Interest	-	12,924	-	12,924	-			
Total revenues	676,923	658,934	30,913	689,847	676,923			
EXPENDITURES								
Debt service								
Principal	200,000	-	200,000	200,000	210,000			
Interest	452,420	226,210	226,210	452,420	444,220			
Property appraiser	10,577	-	10,577	10,577	10,577			
Tax collector	14,103	12,911	1,192	14,103	14,103			
Total expenditures	677,100	239,121	437,979	677,100	678,900			
Excess/(deficiency) of revenues								
over/(under) expenditures	(177)	419,813	(407,066)	12,747	(1,977)			
Fund balance:								
Beginning fund balance (unaudited)	676,501	691,942	1,111,755	691,942	704,689			
Ending fund balance (projected)	676,324	\$ 1,111,755	\$ 704,689	\$704,689	702,712			
Use of fund balance:								
Debt service reserve account balance (required)					(326,120)			
Interest expense - November 1, 2026					(217,805)			
Projected fund balance surplus/(deficit) as of Sep	tember 30, 20	026			\$ 158,787			

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT SERIES 2019 AMORTIZATION SCHEDULE

					Bond
	Principal	Coupon Rate	Interest	Debt Service	Balance
11/01/25			222,110.00	222,110.00	9,140,000.00
05/01/26	210,000.00	4.100%	222,110.00	432,110.00	8,930,000.00
11/01/26			217,805.00	217,805.00	8,930,000.00
05/01/27	220,000.00	4.100%	217,805.00	437,805.00	8,710,000.00
11/01/27			213,295.00	213,295.00	8,710,000.00
05/01/28	230,000.00	4.100%	213,295.00	443,295.00	8,480,000.00
11/01/28			208,580.00	208,580.00	8,480,000.00
05/01/29	240,000.00	4.100%	208,580.00	448,580.00	8,240,000.00
11/01/29			203,660.00	203,660.00	8,240,000.00
05/01/30	250,000.00	4.850%	203,660.00	453,660.00	7,990,000.00
11/01/30	•		197,597.50	197,597.50	7,990,000.00
05/01/31	260,000.00	4.850%	197,597.50	457,597.50	7,730,000.00
11/01/31	,		191,292.50	191,292.50	7,730,000.00
05/01/32	275,000.00	4.850%	191,292.50	466,292.50	7,455,000.00
11/01/32	,		184,623.75	184,623.75	7,455,000.00
05/01/33	290,000.00	4.850%	184,623.75	474,623.75	7,165,000.00
11/01/33	,		177,591.25	177,591.25	7,165,000.00
05/01/34	300,000.00	4.850%	177,591.25	477,591.25	6,865,000.00
11/01/34	,		170,316.25	170,316.25	6,865,000.00
05/01/35	315,000.00	4.850%	170,316.25	485,316.25	6,550,000.00
11/01/35	,		162,677.50	162,677.50	6,550,000.00
05/01/36	330,000.00	4.850%	162,677.50	492,677.50	6,220,000.00
11/01/36	,		154,675.00	154,675.00	6,220,000.00
05/01/37	350,000.00	4.850%	154,675.00	504,675.00	5,870,000.00
11/01/37	,		146,187.50	146,187.50	5,870,000.00
05/01/38	365,000.00	4.850%	146,187.50	511,187.50	5,505,000.00
11/01/38	,		137,336.25	137,336.25	5,505,000.00
05/01/39	385,000.00	4.850%	137,336.25	522,336.25	5,120,000.00
11/01/39	,		128,000.00	128,000.00	5,120,000.00
05/01/40	405,000.00	5.000%	128,000.00	533,000.00	4,715,000.00
11/01/40			117,875.00	117,875.00	4,715,000.00
05/01/41	425,000.00	5.000%	117,875.00	542,875.00	4,290,000.00
11/01/41			107,250.00	107,250.00	4,290,000.00
05/01/42	445,000.00	5.000%	107,250.00	552,250.00	3,845,000.00
11/01/42	•		96,125.00	96,125.00	3,845,000.00
05/01/43	470,000.00	5.000%	96,125.00	566,125.00	3,375,000.00
11/01/43	•		84,375.00	84,375.00	3,375,000.00
05/01/44	495,000.00	5.000%	84,375.00	579,375.00	2,880,000.00
11/01/44	•		72,000.00	72,000.00	2,880,000.00
05/01/45	520,000.00	5.000%	72,000.00	592,000.00	2,360,000.00
11/01/45	•		59,000.00	59,000.00	2,360,000.00
05/01/46	545,000.00	5.000%	59,000.00	604,000.00	1,815,000.00
11/01/46	•		45,375.00	45,375.00	1,815,000.00
05/01/47	575,000.00	5.000%	45,375.00	620,375.00	1,240,000.00
11/01/47	•		31,000.00	31,000.00	1,240,000.00
05/01/48	605,000.00	5.000%	31,000.00	636,000.00	635,000.00
11/01/48	•		15,875.00	15,875.00	635,000.00
05/01/49	635,000.00	5.000%	15,875.00	650,875.00	
Total	9,140,000.00		6,689,245.00	15,829,245.00	

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT ASSESSMENT COMPARISON PROJECTED FISCAL YEAR 2026 ASSESSMENTS

On-Roll Assessments

Product/Parcel	Units	FY 2026 O&M Assessment per Unit		Assessment		ent Assessment		FY 2026 Total Assessment per Unit		FY 2025 Total Assessment per Unit	
MF/TH 20'	264	\$	107.54	\$	684.59	\$	792.13	\$	792.13		
MF/SFA 35'	296		107.54		684.59		792.13		792.13		
SFD 52'	350		107.54		684.59		792.13		792.13		
SFD 62'	100		107.54		821.51		929.05		929.05		
Total	1,010										

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT

RESOLUTION 2025-09 [FY 2026 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2026 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Orange Blossom Ranch Community Development District ("District") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in Collier County, Florida ("County"); and

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT:

- 1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B** ("**Assessment Roll**").
 - 2. OPERATIONS AND MAINTENANCE ASSESSMENTS.

- a. Benefit Findings. The provision of the services, facilities, and operations as described in Exhibit A confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in Exhibit A and Exhibit B and is hereby found to be fair and reasonable.
- b. O&M Assessment Imposition. Pursuant to Chapter 190, Florida Statutes, a special assessment for operations and maintenance ("O&M Assessment(s)") is hereby levied and imposed on benefitted lands within the District and in accordance with Exhibit A and Exhibit B. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.
- **c. Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.
- 3. DEBT SERVICE SPECIAL ASSESSMENTS. The District's Board hereby certifies for collection the FY 2026 installment of the District's previously levied debt service special assessments ("Debt Assessments," and together with the O&M Assessments, the "Assessments") in accordance with this Resolution and as further set forth in Exhibit A and Exhibit B, and hereby directs District staff to affect the collection of the same.
- 4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes*, the District is authorized to collect and enforce the Assessments as set forth below.
 - a. Tax Roll Assessments. To the extent indicated in Exhibit A and Exhibit B, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the "Tax Roll Property" identified in Exhibit B shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, Florida Statutes ("Uniform Method"). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
 - b. **Future Collection Methods.** The District's decision to collect Assessments by any particular method e.g., on the tax roll or by direct bill does not mean that such method will be used to collect special assessments in

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

- 5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B,** is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.
- 6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.
- 7. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 7th day of August, 2025.

Exhibit A:

Exhibit B:

Budget

Assessment Roll

ATTEST:	ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT
Corretory/Assistant Corretory	Ву:
Secretary/Assistant Secretary	lts:

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT

ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT COLLIER COUNTY, FLORIDA

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Orange Blossom Ranch Community Development District
Collier 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 Orange Blossom Ranch Community Development District, Collier County, Florida (the "District") as of and for the 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 year ended in accordance with accounting principles generally accepted in the United States of America.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 3, 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, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Draw & Association

June 3, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Orange Blossom Ranch Community Development District, Collier County, Florida ("District") provides a narrative overview of the District's financial activities for the period 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 \$546,005.
- The change in the District's total net position was \$276,128, 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 funds reported combined ending fund balances of \$813,647 an increase of \$78,121. The total fund balance is restricted for debt service and capital projects, assigned to working capital, committed to reserve study, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

The District maintains three governmental fund for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, 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	\$	832,804	\$ 750,948
Capital assets, net of depreciation		9,260,866	9,260,866
Total assets		10,093,670	10,011,814
Current liabilities		207,665	206,937
Long-term liabilities		9,340,000	9,535,000
Total liabilities		9,547,665	9,741,937
Net position			
Net investment in capital assets		(79,072)	(274,074)
Restricted		503,433	447,289
Unrestricted		121,644	96,662
Total net position	\$	546,005	\$ 269,877

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 District's net position increased during the most recent fiscal year.

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED

	 2024	2023		
Revenues:				
Program revenues				
Charges for services	\$ 783,640	\$	782,956	
Operating grants and contributions	37,341		27,985	
Capital grants and contributions	2		3	
Total revenues	 820,983		810,944	
Expenses:				
General government	88,227		93,423	
Interest	 456,628		463,628	
Total expenses	544,855		557,051	
Change in net position	 276,128		253,893	
Net position - beginning	 269,877		15,984	
Net position - ending	\$ 546,005	\$	269,877	

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2024 was \$544,855. The costs of the District's activities were funded by program revenues, which are comprised primarily of assessments. In total, expenses, slightly decreased from the prior fiscal year.

GENERAL BUDGETING HIGHLIGHTS

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$9,260,866 invested in capital assets for its governmental activities. In the government-wide financial statements no depreciation has been taken. 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 \$9,340,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District anticipates an increase in activity as the District is built out.

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 Orange Blossom Ranch Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, FL 33431.

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT COLLIER COUNTY, FLORIDA STATEMENT OF NET POSITION SEPTEMBER 30, 2024

		Governmental Activities		
ASSETS				
Cash	\$	139,527		
Assessments receivable		9,544		
Restricted assets:				
Investments		683,733		
Capital assets:				
Nondepreciable		9,260,866		
Total assets	1	10,093,670		
LIABILITIES Accounts payable Due to Developer Accrued interest payable Non-current liabilities: Due within one year Due in more than one year Total liabilities		5,872 13,285 188,508 200,000 9,140,000 9,547,665		
NET POSITION Net investment in capital assets Restricted for debt service		(79,072) 503,433		
Unrestricted		121,644		
Total net position	\$	546,005		

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT COLLIER COUNTY, FLORIDA STATEMENT OF ACTIVITIES FOR THE YEAR ENDED SEPTEMBER 30, 2024

									Net	(Expense)
									Rev	venue and
									Cha	nges in Net
				Р	Position					
				Charges Operating Capital						
				for	Gr	ants and	Gran	ts and	Gov	<i>e</i> rnmental
Functions/Programs	E	xpenses	S	Services	Co	ntriutions	Contri	butions	Δ	Activities
Primary government:										
Governmental activities:										
General government	\$	88,227	\$	104,616	\$	-	\$	_	\$	16,389
Interest on long-term debt		456,628		679,024		37,341		2		259,739
Total governmental activities		544,855		783,640		37,341		2		276,128
Change in net position								276,128		
	Net p	osition - be	ginni	ing						269,877
	Net p	osition - er	ding						\$	546,005

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT COLLIER COUNTY, FLORIDA BALANCE SHEET GOVERNMENTAL FUNDS SEPTEMBER 30, 2024

			Total					
				Debt	Capital		Governmental	
	General		Service		Projects		Funds	
ASSETS								
Cash	\$	139,527	\$	-	\$	-	\$	139,527
Investments		-		683,671		62		683,733
Assessments receivable		1,274		8,270		-		9,544
Total assets	\$	140,801	\$	691,941	\$	62	\$	832,804
LIABILITIES								
Liabilities:								
Accounts payable	\$	5,872	\$	-	\$	-	\$	5,872
Due to Developer		13,285		-		_		13,285
Total liabilities		19,157		-		-		19,157
FUND BALANCES								
Restricted for:								
Debt service		-		691,941		-		691,941
Capital projects		-		-		62		62
Committed to:								
Reserve study		3,000		-				3,000
Assigned to:								
Working capital		31,139		-		-		31,139
Unassigned		87,505		-		-		87,505
Total fund balances		121,644		691,941		62		813,647
Total liabilities and fund balances	\$	140,801	\$	691,941	\$	62	\$	832,804

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT COLLIER COUNTY, FLORIDA RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION SEPTEMBER 30, 2024

Fund balance - governmental funds		\$	813,647
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of accumulated depreciation, in the assets of the government as a whole.	0 260 866		
Capital assets Accumulated depreciation	9,260,866		9,260,866
Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements. Accrued interest payable	(188,508)		
Bonds payable	(9,340,000)	(9,528,508)

Net position of governmental activities

546,005

\$

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT COLLIER COUNTY, FLORIDA STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2024

		Ma	jor Funds			_	Total
		Debt		Capital		Governmental	
	 General		Service	Projects			Funds
REVENUES							
Assessments	\$ 104,616	\$	679,024	\$	-	\$	783,640
Interest	 -		37,341		2		37,343
Total revenues	 104,616		716,365		2		820,983
EXPENDITURES							
Current:							
General government	79,634		8,593		-		88,227
Debt service:							
Principal	-		195,000		-		195,000
Interest	-		459,635		-		459,635
Total expenditures	 79,634		663,228		-		742,862
Excess (deficiency) of revenues							
over (under) expenditures	24,982		53,137		2		78,121
Fund balances - beginning	 96,662		638,804		60		735,526
Fund balances - ending	\$ 121,644	\$	691,941	\$	62	\$	813,647

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT COLLIER 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 - total governmental funds	\$ 78,121
Amounts reported for governmental activities in the statement of activities are different because:	
Repayments of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	195,000
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	3,007
Change in net position of governmental activities	\$ 276,128

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT COLLIER COUNTY, FLORIDA NOTES TO FINANCIAL STATEMENTS

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Orange Blossom Ranch Community Development District ("District") was established effective November 17, 2016 by Ordinance 2016-33 of the Board of County Commissioners of Collier County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. Ownership of land within the District entitles the owner to one vote per acre. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

<u>Assessme</u>nts

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

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

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

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

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

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

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

Prepaid Items

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

Capital Assets

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

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

No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

Assets, Liabilities and Net Position or Equity (Continued)

<u>Unearned Revenue</u>

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

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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.

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

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

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits

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

<u>Investments</u>

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

	Amo	rtized Cost	Credit Risk	Maturities
First American Government Oblig Fund				Weighted average of the fund
Class Y	\$	683,733	S&P AAAm	portfolio: 31 days
	\$	683,733		

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued

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

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

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

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

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

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

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

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

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

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	E	Beginning					Ending
		Balance	Ad	ditions	Red	uctions	Balance
Governmental activities							
Capital assets, not being depreciated							
Infrastructure under construction	\$	9,260,866	\$	-	\$	-	\$ 9,260,866
Total capital assets, not being depreciated		9,260,866		-		-	9,260,866
Governmental activities capital assets, net	\$	9,260,866	\$	-	\$	-	\$ 9,260,866

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$18.9 million. The infrastructure will include drainage and surface water management systems, waterline improvements, sanitary sewer systems, landscape buffers, and irrigation improvements. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities.

NOTE 6 – LONG-TERM LIABILITIES

Series 2019

On March 29, 2019, the District issued \$10,240,000 of Capital Improvement Revenue Bonds, Series 2019 consisting Term Bonds with maturity dates from May 1, 2020 to May 1, 2049 and fixed interest rates ranging from 3.7% to 5%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2020 through May 1, 2049.

Some or all of the Series 2019 Bonds are subject to optional, mandatory and extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

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 debt service reserve requirement 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		Additions	Reductions			Ending Balance		Due Within One Year	
Governmental activities										
Bonds payable:										
Series 2019	\$ 9,535,000	\$	-	\$	195,000	\$	9,340,000	\$	200,000	
Total	\$ 9,535,000	\$	-	\$	195,000	\$	9,340,000	\$	200,000	

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

Year ending	Governmental Activities					
September 30:		Principal		Interest		Total
2025	\$	200,000	\$	452,420	\$	652,420
2026		210,000		444,220		654,220
2027		220,000		435,610		655,610
2028		230,000		426,590		656,590
2029		240,000		417,160		657,160
2030-2034		1,375,000		1,909,530		3,284,530
2035-2039		1,745,000		1,542,385		3,287,385
2040-2044		2,240,000		1,067,250		3,307,250
2045-2049		2,880,000		446,500		3,326,500
Total	\$	9,340,000	\$	7,141,665	\$	16,481,665

NOTE 7 - DEVELOPER TRANSACTIONS

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

NOTE 8 - 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 9 - MANAGEMENT COMPANY

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

NOTE 10 - RISK MANAGEMENT

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

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT COLLIER COUNTY, FLORIDA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	В	udgeted			ance with I Budget -
		mounts	Actual		Positive
		inal & Final	mounts		
REVENUES	Origi	IIIai & FIIIai	 ariourits	(11	egative)
Assessments	\$	104,270	\$ 104,616	\$	346
Total revenues		104,270	104,616		346
EXPENDITURES Current:					
General government		104,270	79,634		24,636
Total expenditures		104,270	79,634		24,636
Excess (deficiency) of revenues over (under) expenditures	\$	<u>-</u>	24,982	\$	24,982
Fund balance - beginning			96,662		
Fund balance - ending			\$ 121,644		

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT COLLIER COUNTY, FLORIDA NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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

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

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT COLLIER 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.	
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	-
Employee compensation	-
Independent contractor compensation	\$49,327
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
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$ 107.54
	Debt service - \$684.56 - \$821.51
Special assessments collected	\$ 783,640
Outstanding Bonds:	\$ 9,340,000



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

To the Board of Supervisors Orange Blossom Ranch Community Development District Collier 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 Orange Blossom Ranch Community Development District, Collier County, Florida (the "District") as of and for the 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 opinion thereon dated June 3, 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.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

De war & association

June 3, 2025



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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
Orange Blossom Ranch Community Development District
Collier County, Florida

We have examined Orange Blossom Ranch Community Development District, Collier 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 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 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 Orange Blossom Ranch Community Development District, Collier County, Florida and is not intended to be and should not be used by anyone other than these specified parties

Draw & Association

June 3, 2025



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

To the Board of Supervisors Orange Blossom Ranch Community Development District Collier County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Orange Blossom Ranch Community Development District ("District") as of and for the year ended September 30, 2024, and have issued our report thereon dated June 3, 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 Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards; and Independent Auditor's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 3, 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:

- 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 Orange Blossom Ranch Community Development District, Collier County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Orange Blossom Ranch Community Development District, Collier 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.

Down & association

June 3, 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 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 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 23.

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT

RESOLUTION 2025-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ORANGE BLOSSOM RANCH 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 ORANGE BLOSSOM RANCH 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 7th day of August, 2025.

ATTEST:	ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT
	Chair/Vice Chair, Board of Supervisors

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT

6

ORANGE BLOSSOM RANCH 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) <u>regular</u> Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

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

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

Achieved: Yes □ No □

Goal 1.2 Notice of Meetings Compliance

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

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

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

Achieved: Yes □ No □

Goal 1.3 Access to Records Compliance

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

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

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

Achieved: Yes □ No □

2. <u>INFRASTRUCTURE AND FACILITIES MAINTENANCE</u>

Goal 2.1 District Infrastructure and Facilities Inspections

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

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

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

Achieved: Yes □ No □

3. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Goal 3.1 Annual Budget Preparation

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

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

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

Achieved: Yes □ No □

Goal 3.2 Financial Reports

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

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

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

Achieved: Yes □ No □

Goal 3.3 Annual Financial Audit

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

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

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

Achieved: Yes □ No □

District Manager	Chair/Vice Chair, Board of Supervisors
Print Name	Print Name
Date	 Date

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT

RESOLUTION 2025-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT, APPROVING THE FLORIDA STATEWIDE MUTUAL AID AGREEMENT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the State Emergency Management Act, Chapter 252, Florida Statutes, authorizes the state and its political subdivisions to develop and enter into mutual aid agreements for reciprocal emergency aid and assistance in case of emergencies too extensive to be dealt with unassisted; and

WHEREAS, the Board of Supervisors of Orange Blossom Ranch Community Development District desires to move forward and approve an agreement with the State of Florida, Division of Emergency Management, concerning the Statewide Mutual Aid Agreement; and

WHEREAS, the Florida Department of Economic Opportunity requires an independent special district to participate in the Statewide Mutual Aid Agreement to be eligible for funds under Administrative Rule 9G-1 9, Base Funding for County Emergency Management Agencies and Municipal Competitive Grant and Loan Programs;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT THAT:

- 1. **RECITALS.** The foregoing "WHEREAS" clauses are true and correct and are hereby ratified and confirmed by the Board of Supervisors.
- 2. **APPROVAL OF AGREEMENT.** The execution of the attached Statewide Mutual Aid Agreement is hereby authorized, and the Agreement is hereby approved.
- 3. **EFFECTIVE DATE.** This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 7th day of August, 2025.

ATTEST:	ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors

<u>Exhibit A</u> Statewide Mutual Aid Agreement





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

STATEWIDE MUTUAL AID AGREEMENT - 2023

This Agreement is an acknowledgment of receipt by the Florida Division of Emergency Management ("the Division") and the local government ("Participating Party") signing this Agreement. Execution of this agreement replaces all previous iterations and is active until a new agreement is drafted and requested by The Division.

This Agreement is based on the existence of the following conditions:

- A. The State of Florida is vulnerable to a wide range of emergencies and disasters that are likely to cause the disruption of essential services and the destruction of the infrastructure needed to deliver those services.
- B. Such emergencies and disasters often exceed the emergency response and recovery capabilities of any one county or local government.
- C. Such incidents may also give rise to unusual and unanticipated physical and technical needs which a local government cannot meet with existing resources, but that other local governments within the State of Florida may be able to provide.
- D. The Emergency Management Act, chapter 252, *Florida Statutes*, provides each local government of the state the authority to develop and enter into mutual aid agreements within the state for reciprocal emergency aid in case of emergencies too extensive to be dealt with unassisted, and through such agreements ensure the timely reimbursement of costs incurred by the local governments which render such assistance.
- E. Pursuant to chapter 252.32, *Florida Statutes*, the Division renders mutual aid among the political subdivisions of the state to carry out emergency management functions and responsibilities.
- F. Pursuant to chapter 252, *Florida Statutes*, the Division has the authority to coordinate and direct emergency management assistance between local governments and concentrate available resources where needed.

Based on the existence of the foregoing conditions, the Parties agree to the following articles:

ARTICLE I: DEFINITIONS

As used in this Agreement, the following expressions shall have the following meanings:

A. The "Agreement" is this Agreement, which shall be referred to as the Statewide Mutual Aid Agreement ("SMAA").





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- B. The "Division" is the Florida Division of Emergency Management.
- C. A "Requesting Party" to this Agreement is a Participating Party who requests assistance under this agreement.
- D. An "Assisting Party" to this Agreement is a Participating Party who provides assistance to a Requesting Party under this agreement.
- E. The "Period of Assistance" is the time during which an Assisting Party renders assistance to a Requesting Party under this agreement and includes the time necessary for the resources and personnel of the Assisting Party to travel to the place specified by the Requesting Party and the time necessary to return to their place of origin.
- F. A "Mission" is a documented emergency response activity performed during a Period of Assistance, usually in reference to one operational function or activity.
- G. A "local government" is any educational district, special district, or any entity that is a "local governmental entity" within the meaning of section 11.45(1)(g), *Florida Statutes*.
- H. An "educational district" is any school district within the meaning of section 1001.30, *Florida Statutes*, and any Florida College System Institution or State University within the meaning of section 1000.21, *Florida Statutes*.
- I. A "special district" is any local or regional governmental entity which is an independent special district within the meaning of section 189.012(3), *Florida Statutes*, established by local, special, or general act, or by rule, ordinance, resolution, or interlocal agreement.
- J. A "tribal council" is the respective governing bodies of the Seminole Tribe of Florida and Miccosukee Tribe of Indians recognized as special improvement district by section 285.18(1), Florida Statutes.
- K. An "interlocal agreement" is any agreement between local governments within the meaning of section 163.01(3)(a), *Florida Statutes*.
- L. A "Resource Support Agreement" as used in this Agreement refers to a supplemental agreement of support between a Requesting Party and an Assisting Party.
- M. "Proof of work" as used in this Agreement refers to original and authentic documentation of a single individual or group of individuals' emergency response activity at a tactical level.





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- N. "Proof of payment" as used in this Agreement refers to original and authentic documentation of an emergency response expenditure made by an Assisting Party.
- O. A "Reimbursement Package" as used in this Agreement refers to a full account of mission response documentation supported by proof of work and proof of payment.
- P. Any expressions not assigned definitions elsewhere in this Agreement shall have the definitions assigned them by the Emergency Management Act, Chapter 252, *Florida Statutes*.

ARTICLE II: APPLICABILITY OF THE AGREEMENT

Any Participating Party, including the Division, may request assistance under this Agreement for a "major disaster" or "catastrophic disaster" as defined in section 252.34, *Florida Statutes*, minor disasters, and other such emergencies as lawfully determined by a Participating Party.

ARTICLE III: INVOCATION OF THE AGREEMENT

In the event of an emergency or anticipated emergency, a Participating Party may request assistance under this Agreement from any other Participating Party or the Division if, in the judgement of the Requesting Party, its own resources are inadequate to meet the needs of the emergency or disaster.

- A. Any request for assistance under this Agreement may be oral, but within five (5) calendar days must be confirmed in writing by the Requesting Party. All requests for assistance under this Agreement shall be transmitted by the Requesting Party to another Participating Party or the Division. If the Requesting Party transmits its request for Assistance directly to a Participating Party other than the Division, the Requesting Party and Assisting Party shall keep the Division advised of their activities.
- B. The Division shall relay any requests for assistance under this Agreement to such other Participating Parties as it may deem appropriate and coordinate the activities of the Assisting Parties to ensure timely assistance to the Requesting Party. All such activities shall be carried out in accordance with the State's Comprehensive Emergency Management Plan.

ARTICLE IV: RESPONSIBILITIES OF REQUESTING PARTIES

To the extent practicable, all Requesting Parties shall provide the following information to their respective county emergency management agency, the Division, and the intended Assisting Party or Parties. In providing such information, Requesting Parties should utilize Section I of the





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

Resource Support Agreement (RSA) Form, available via the <u>Division approved documents</u> SharePoint site¹.

- A. A description of the Mission to be performed by the Assisting Party;
- B. A description of the resources and capabilities needed to complete the Mission successfully;
- C. The location, date, and time personnel and resources from the Assisting Party should arrive at the incident site, staging area, facility, or other location designated by the Requesting Party;
- D. A description of the health, safety, and working conditions expected for deploying personnel;
- E. Lodging and meal availability;
- F. Any logistical requirements;
- G. A description of any location or facility outside the territorial jurisdiction of the Requesting Party needed to stage incoming resources and personnel;
- H. The location date, and time for personnel of the Requesting Party to meet and receive the personnel and equipment of the Assisting Party; and
- I. A technical description of any communications equipment needed to ensure effective information sharing between the Requesting Party, any Assisting Parties, and all relevant responding entities.

ARTICLE V: RESPONSIBILITIES OF ASSISTING PARTIES

Each Party shall render assistance under this Agreement to any Requesting Party to the extent practicable that its personnel, equipment, resources, and capabilities can render assistance. If upon receiving a request for assistance under this Agreement a Party determines that it has the capacity to render some or all of such assistance, it shall provide the following information without delay to the Requesting Party, the Division, and the Assisting Party's County emergency management agency. In providing such information, the Assisting Party should utilize the Section II of the Resource Support Agreement (RSA) Form, available via the <u>Division approved documents SharePoint site</u>.

¹ FDEM approved documents such as activity logs and mutual aid forms can be found at: https://portal.floridadisaster.org/projects/FROC/FROC_Documents/Forms/AllItems.aspx?View=%7B6F3CF7BD%2DC0A4%2D4BE2%2DB809%2DC8009D7D068 6%7D





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- A. A description of the personnel, equipment, supplies, services and capabilities it has available, together with a description of the qualifications of any skilled personnel;
- B. An estimate of the time such personnel, equipment, supplies, and services will continue to be available;
- C. An estimate of the time it will take to deliver such personnel, equipment, supplies, and services to the location(s) specified by the Requesting Party;
- D. A technical description of any communications and telecommunications equipment available for timely communications with the Requesting Party and other Assisting Parties;
- E. The names and contact information of all personnel whom the Assisting Party has designated as team leaders or supervisors; and
- F. An estimated cost for the provision of assistance.

ARTICLE VI: RENDITION OF ASSISTANCE

The Requesting Party shall afford the emergency response personnel of all Assisting Parties, while operating within the jurisdictional boundaries of the Requesting Party, the same powers, duties, rights, and privileges, except that of arrest unless specifically authorized by the Requesting Party, as are afforded the equivalent emergency response personnel of the Requesting Party. Emergency response personnel of the Assisting Party will remain under the command and control of the Assisting Party, but during the Period of Assistance, the resources and responding personnel of the Assisting Party will perform response activities under the operational and tactical control of the Requesting Party.

A. Unless otherwise agreed upon between the Requesting and Assisting Party, the Requesting Party shall be responsible for providing food, water, and shelter to the personnel of the Assisting Party. For Missions performed in areas where there are insufficient resources to support responding personnel and equipment throughout the Period of Assistance, the Assisting Party shall, to the fullest extent practicable, provide their emergency response personnel with the equipment, fuel, supplies, and technical resources necessary to make them self-sufficient throughout the Period of Assistance. When requesting assistance, the Requesting Party may specify that Assisting Parties send only self-sufficient personnel and resources but must specify the length of time self-sufficiency should be maintained.





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- B. Unless the Requesting Party has specified the contrary, it shall, to the fullest extent practicable, coordinate all communications between its personnel and the responding personnel of the Assisting Parties, and shall determine and share the frequencies and other technical specifications of all communications equipment to be used, as appropriate, with the deployed personnel of the Assisting Parties.
- C. Personnel of the Assisting Party who render assistance under this Agreement shall receive the usual wages, salaries, and other compensation as are normally afforded to personnel for emergency response activities within their home jurisdiction, and shall have all the immunities, rights, interests, and privileges applicable to their normal employment. If personnel of the Assisting Party hold local licenses or certifications limited to the jurisdiction of issue, then the Requesting Party shall recognize and honor those licenses or certifications for the duration of the Period of Assistance.

ARTICLE VII: REIMBURSEMENT

After the Period of Assistance has ended, the Assisting Party shall have 45 days to develop a full reimbursement package for services rendered and resources supplied during the Period of Assistance. All expenses claimed to the Requesting Party must have been incurred in direct response to the emergency as requested by the Requesting Party and must be supported by proof of work and proof of payment.

To guide the proper documentation and accountability of expenses, the Assisting Party should utilize the Claim Summary Form, available via the <u>Division approved documents SharePoint site</u> as a guide and summary of expense to collect information to then be formally submitted for review by the Requesting Party.

To receive reimbursement for assistance provided under this agreement, the Assisting Party shall provide, at a minimum, the following supporting documentation to the Requesting Party unless otherwise agreed upon between the Requesting and Assisting Parties:

- A. A complete and authentic description of expenses incurred by the Assisting Party during the Period of Assistance;
- B. Copy of a current and valid Internal Revenue Service W-9 Form;
- C. Copies of all relevant payment and travel policies in effect during the Period of Assistance;
- D. Daily personnel activity logs demonstrating emergency response activities performed for all time claimed (for FDEM reimbursement Division approved activity logs will be required for personnel activity claims);





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- E. Official payroll and travel reimbursement records for all claimed personnel expenses;
- F. Neat and comprehensive fringe benefit calculations for each position class or category of claimed personnel;
- G. Written justification for all additional expenses/purchases incurred during the Period of Assistance;
- H. Proof of payment for additional/miscellaneous expenses incurred during the Period of Assistance
- Equipment activity logs demonstrating equipment use and operation in support of emergency response activities for all time claimed (for FDEM reimbursement Division approved forms will be required for equipment activity claims);
- J. Proof of reimbursement to all employees who incurred emergency response expenses with personal money;
- K. Justification for equipment repair expenses; and
- L. Copies of any applicable supporting agreements or contracts with justification.

If a dispute or disagreement regarding the eligibility of any expense arises, the Requesting Party, Assisting Party, or the Division may elect binding arbitration. If binding arbitration is elected, the Parties must select as an arbitrator any elected official of another Participating Party, or any other official of another Participating Party whose normal duties include emergency management, and the other Participating Party shall also select such an official as an arbitrator, and the arbitrators thus chosen shall select another such official as a third arbitrator.

The three (3) arbitrators shall convene by teleconference or videoconference within thirty (30) calendar days to consider any documents and any statements or arguments by the Division, the Requesting Party, or the Assisting Party concerning the protest, and shall render a decision in writing not later than ten (10) business days after the close of the hearing. The decision of a majority of the arbitrators shall bind the parties and shall be final.

If the Participating Parties do not elect binding arbitration, this agreement and any disputes arising thereunder shall be governed by the laws of the State of Florida and venue shall be in Leon County, Florida. Nothing in this Agreement shall be construed to create an employer-employee relationship or a partnership or joint venture between the participating parties. Furthermore, nothing contained herein shall constitute a waiver by either Party of its sovereign immunity or the provisions of section 768.28, Florida Statutes. Nothing herein shall be construed as consent by either Party to be sued by third parties.





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

ARTICLE VIII: COST ELIGIBLE FOR REIMBURSEMENT

The costs incurred by the Assisting Party under this Agreement shall be reimbursed as needed to make the Assisting Party whole to the fullest extent practicable.

- A. Employees of the Assisting Party who render assistance under this Agreement shall be entitled to receive from the Assisting Party all their usual wages, salaries, and any and all other compensation for mobilization, hours worked, and demobilization. Such compensation shall include any and all contributions for insurance and retirement, and such employees shall continue to accumulate seniority at the usual rate. As between the employees and the Assisting Party, the employees shall have all the duties, responsibilities, immunities, rights, interests, and privileges incident to their usual employment. The Requesting Party shall reimburse the Assisting Party for these costs of employment.
- B. The costs of equipment supplied by the Assisting Party shall be reimbursed at the rental rate established in FEMA's Schedule of Equipment, or at any other rental rate agreed to by the Requesting Party. In order to be eligible for reimbursement, equipment must be in actual operation performing eligible work. The labor costs of the operator are not included in the rates and should be approved separately from equipment costs. The Assisting Party shall pay for fuels, other consumable supplies, and repairs to its equipment as needed to keep the equipment in a state of operational readiness. Rent for the equipment shall be deemed to include the cost of fuel and other consumable supplies, maintenance, service, repairs, and ordinary wear and tear. With the consent of the Assisting Party, the Requesting Party may provide fuels, consumable supplies, maintenance, and repair services for such equipment at the site. In that event, the Requesting Party may deduct the actual costs of such fuels, consumable supplies, maintenance, and services from the total costs otherwise payable to the Assisting Party. If the equipment is damaged while in use under this Agreement and the Assisting Party receives payment for such damage under any contract of insurance, the Requesting Party may deduct such payment from any item or items billed by the Assisting Party for any of the costs for such damage that may otherwise be payable.
- C. The Requesting Party shall pay the total costs for the use and consumption of any and all consumable supplies delivered by the Assisting Party for the Requesting Party under this Agreement. In the case of perishable supplies, consumption shall be deemed to include normal deterioration, spoilage, and damage notwithstanding the exercise of reasonable care in its storage and use. Supplies remaining unused shall be returned to the Assisting Party in usable condition upon the close of the Period of Assistance, and the Requesting Party may deduct the cost of such returned supplies from the total costs billed by the Assisting Party for such supplies. If the Assisting Party agrees, the Requesting Party may also replace any and all used consumable supplies with like





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

supplies in usable condition and of like grade, quality and quantity within the time allowed for reimbursement under this Agreement.

D. The Assisting Party shall keep records to document all assistance rendered under this Agreement. Such records shall present information sufficient to meet the audit requirements specified in the regulations of FEMA and any applicable circulars issued by the State of Florida. Upon reasonable notice, the Assisting Party shall make its records available the Requesting Party for inspection or duplication between 8:00 a.m. and 5:00 p.m. on all weekdays, except for official holidays.

ARTICLE IX: INSURANCE

Each Participating Party shall determine for itself what insurance to procure, if any. With the exceptions in this Article, nothing in this Agreement shall be construed to require any Participating Party to procure insurance.

- A. Each Participating Party shall procure employers' insurance meeting the requirements of the Workers' Compensation Act, as amended, affording coverage for any of its employees who may be injured while performing any activities under the authority of this Agreement, and shall be provided to each Participating Party.
- B. Participating Parties may elects additional insurance affording liability coverage for any activities that may be performed under the authority of this Agreement .
- C. Subject to the limits of such liability insurance as any Participating Party may elect to procure, nothing in this Agreement shall be construed to waive, in whole or in part, any immunity any Participating Party may have in any judicial or quasi-judicial proceeding.
- D. Each Participating Party which renders assistance under this Agreement shall be deemed to stand in the relation of an independent contractor to all other Participating Parties and shall not be deemed to be the agent of any other Participating Party.
- E. Nothing in this Agreement shall be construed to relieve any Participating Party of liability for its own conduct and that of its employees.
- F. Nothing in this Agreement shall be construed to obligate any Participating Party to indemnify any other Participating Party from liability to third parties.





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

ARTICLE X: GENERAL REQUIREMENTS

Notwithstanding anything to the contrary elsewhere in this Agreement, all Participating Parties shall be subject to the following requirements in the performance of this Agreement:

- A. All Participating Parties shall allow public access to all documents, papers, letters, or other materials subject to the requirements of the Public Records Act, as amended, and made or received by any Participating Party in conjunction with this Agreement.
- B. No Participating Party may hire employees in violation of the employment restrictions in the Immigration and Nationality Act, as amended.
- C. No costs reimbursed under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Legislature of the State of Florida or any of its agencies.
- D. Any communication to the Division under this Agreement shall be sent via either email, the Division of Emergency Managements Enterprise System (DEMES), or mail to the Response Bureau, Florida Division of Emergency Management, 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399-2100.
- E. Any communication to a Participating Party shall be sent to the official or officials specified by that Participating Party. For the purpose of this section, any such communication may be sent by the U.S. Mail, e-mail, or other electronic platforms.

ARTICLE XI: EFFECTS OF AGREEMENT

Upon its execution by a Participating Party, this Agreement shall have the following effect with respect to that Participating Party:

- A. The execution of this Agreement by any Participating Party which is a signatory to the Statewide Mutual Aid Agreement of 1994 shall terminate the rights, interests, duties, responsibilities, and obligations of that Participating Party under the Statewide Mutual Aid Agreement of 1994, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Statewide Mutual Aid Agreement of 1994, regardless of whether such costs are billed or unbilled.
- B. The execution of this Agreement by any Participating Party which is a signatory to the Public Works Mutual Aid Agreement shall terminate the rights, interests, duties, responsibilities and obligations of that Participating Party under the Public Works Mutual Aid Agreement, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Public Works Mutual Aid Agreement,





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

regardless of whether such costs are billed or unbilled.

- C. Upon the activation of this Agreement by the Requesting Party, this Agreement shall supersede any other existing agreement between it and any Assisting Party to the extent that the former may be inconsistent with the latter.
- D. Upon its execution by any Participating Party, this Agreement will continue in effect for one (1) year from its date of execution by that Participating Party, and it shall automatically renew each year after its execution, unless within sixty (60) calendar days before the renewal date the Participating Party notifies the Division, in writing, of its intent to withdraw from the Agreement.
- E. The Division shall transmit any amendment to this Agreement by sending the amendment to all Participating Parties not later than five (5) business days after its execution by the Division. Such amendment shall take effect not later than sixty (60) calendar days after the date of its execution by the Division and shall then be binding on all Participating Parties. Notwithstanding the preceding sentence, any Participating Party who objects to the amendment may withdraw from the Agreement by notifying the Division in writing of its intent to do so within that time in accordance with section F of this Article.
- F. A Participating Party may rescind this Agreement at will after providing the other Participating Party a written SMAA withdrawal notice. Such notice shall be provided at least 30 days prior to the date of withdrawal. This 30-day withdrawal notice must be: written, signed by an appropriate authority, duly authorized on the official letterhead of the Participating Party, and must be sent via email, the Division of Emergency Managements Enterprise System (DEMES), or certified mail.

ARTICLE XII: INTERPRETATION AND APPLICATION OF AGREEMENT

The interpretation and application of this Agreement shall be governed by the following conditions:

- A. The obligations and conditions resting upon the Participating Parties under this Agreement are not independent, but dependent.
- B. Time shall be of the essence of this Agreement, and of the performance of all conditions, obligations, duties, responsibilities, and promises under it.
- C. This Agreement states all the conditions, obligations, duties, responsibilities, and promises of the Participating Parties with respect to the subject of this Agreement, and there are no conditions, obligations, duties, responsibilities, or promises other than those expressed in this Agreement.





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- D. If any sentence, clause, phrase, or other portion of this Agreement is ruled unenforceable or invalid, every other sentence, clause, phrase, or other portion of the Agreement shall remain in full force and effect, it being the intent of the Division and the other Participating Parties that every portion of the Agreement shall be severable from every other portion to the fullest extent practicable. The Division reserves the right, at its sole and absolute discretion, to change, modify, add, or remove portions of any sentence, clause, phrase, or other portion of this Agreement that conflicts with state law, regulation, or policy. If the change is minor, the Division will notify the Participating Party of the change and such changes will become effective immediately; therefore, please check these terms periodically for changes. If the change is substantive, the Participating Parties may be required to execute the Agreement with the adopted changes. Any continued or subsequent use of this Agreement following the posting of minor changes to this Agreement shall signify implied acceptance of such changes.
- E. The waiver of any obligation or condition in this Agreement by a Participating Party shall not be construed as a waiver of any other obligation or condition in this Agreement.

NOTE: This iteration of the State of Florida Statewide Mutual Aid Agreement will replace all previous versions.

The Division shall provide reimbursement to Assisting Parties in accordance with the terms and conditions set forth in this Article for missions performed at the direct request of the Division. Division reimbursement eligible expenses must be in direct response to the emergency as requested by the State of Florida. All required cost estimations and claims must be executed through the DEMES Mutual Aid Portal and assisting agencies must use all required <u>FDEM forms</u> for documentation and cost verification. If a Requesting Party has not forwarded a request through the Division, or if an Assisting Party has rendered assistance without being requested to do so by the Division, the Division shall not be liable for the costs of any such assistance.

FDEM reserves the right to deny individual reimbursement requests if deemed to not be in direct response to the incident for which asset was requested.

IN WITNESS WHEREOF, the Parties have duly executed this Agreement on the date specified below:





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COUNTY

STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT	
By: Kevin Guthrie, Executive Director or lan Guidicelli, Authorized Designee	Date:
ATTEST: CLERK OF THE CIRCUIT COURT	BOARD OF COUNTY COMMISSIONERS OFCOUNTY, STATE OF FLORIDA
By: Clerk or Deputy Clerk	By:
	Date:Approved as to Form:
	By: County Attorney





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A CITY

STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT	
By:	Date:
Kevin Guthrie, Executive Director or lan Guidicelli, Authorized Designee	
ATTEST: CITY CLERK	CITY OF STATE OF FLORIDA
By:	Ву:
Title:	Title:
	Date:
	Approved as to Form:
	By:
	City Attorney





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COUNTY SHERIFF'S OFFICE

STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT		
By:	Date:	
Kevin Guthrie, Executive Director or Ian Guidicelli, Authorized Designee		
COUNTY SHERIFF'S OFFICE, STATE OF FLORIDA		
By:	By:	
Title:	Title:	
	Date:	
	Approved as to Form:	
	Approved as to Form: By:	





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COUNTY OR CITY FIRE DEPARTMENT/DISTRICT OFFICE

STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT		
By:	Date:	
Kevin Guthrie, Executive Director or Ian Guidicelli, Authorized Designee		
COUNTY OR CITY FIRE DEPARTMENT/DISTRICT, STATE OF FLORIDA		
By:	By:	
Title:	Title:	
	Date:	
	Approved as to Form:	
	By:	
	Attorney for Entity	





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY AN EDUCATIONAL DISTRICT

DIVISION OF EMERGENCY MANAGEMEN	Т
By:	Date:
Kevin Guthrie, Executive Director or Ian Guidicelli, Authorized Designee	
	SCHOOL DISTRICT, STATE OF FLORIDA
By:	Ву:
Title:	Title:
	Date:
	Approved as to Form:
	Ву:
	Attorney for District





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY STATE COLLEGE, COMMUNITY COLLEGE OR STATE UNIVERSITY

STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT	
By:	Date:
Kevin Guthrie, Executive Director or Ian Guidicelli, Authorized Designee	
ATTEST:	BOARD OF TRUSTEES OF STATE COLLEGE, COMMUNITY
	COLLEGE, or STATE OF FLORIDA
	BOARD OF TRUSTEES OF
	UNIVERISTY, STATE OF FLORIDA
By:	By:
Clerk	Chairman
	Date:
	Approved as to Form:
	By:
	Attorney for Board





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A SPECIAL DISTRICT

DIVISION OF EMERGENCY MANAGEMENT	
By: Kevin Guthrie, Executive Director or Ian Guidicelli, Authorized Designee	Date:
Tari Guidicelli, Adirionzed Designee	
	SPECIAL DISTRICT, STATE OF FLORIDA
By:	By:
Title:	Title:
	Date:
	Approved as to Form:
	Ву:
	Attorney for District





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY AN AUTHORITY

STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT	
By:	Date:
Kevin Guthrie, Executive Director or lan Guidicelli, Authorized Designee	
ATTEST:	BOARD OF TRUSTEES
	OFAUTHORITY, STATE OF FLORIDA
By:	By:
Clerk	Chairman
	Date:
	Approved as to Form:
	By:
	Attorney for Board





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A NATIVE AMERICAN TRIBE

STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT	
By:	Date:
Kevin Guthrie, Executive Director or lan Guidicelli, Authorized Designee	
ATTEST:	TRIBAL COUNCIL OF THE TRIBE OF FLORIDA
Ву:	By:
Council Clerk	Chairman
	Date:
	Approved as to Form:
	By:
	Attorney for Council





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COMMUNITY DEVELOPMENT DISTRICT

STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT		
By: Kevin Guthrie, Executive Director or lan Guidicelli, Authorized Designee	Date:	
ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT, STATE OF FLORIDA By:		
Title:		
	Approved as to Form: By: Attorney for District	





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

SAMPLE AUTHORIZING RESOLUTION FOR ADOPTION OF STATEWIDE MUTUAL AID AGREEMENT

RESOLUTION NO
WHEREAS, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and
WHEREAS the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the State or it political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and
WHEREAS this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State; and
NOW, THEREFORE, be it resolved by
that in order to
maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.
event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which
event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.
event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference. ADOPTED BY:
event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference. ADOPTED BY: DATE:
event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference. ADOPTED BY:
event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference. ADOPTED BY: DATE: I certify that the foregoing is an accurate copy of the Resolution adopted by





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

STATEWIDE MUTUAL AID AGREEMENT – SAMPLE ATTACHMENT Encompassed Entities

This notice is an acknowledgment of an amendment to the 2023 SMAA by the Florida Division of Emergency Management ("the Division") which allows parent entities to include individual departments and subdivisions, within their authority, to be listed as SMAA designees eligible for SMAA request and assistance procedures.

By our authority and adoption of the attached 2023 Statewide Mutual Aid agreement, as the parent entity, the following departments and subdivisions will be included as SMAA signatories for all asset request, assistance, and applicable reimbursement processes:

All entities listed herein will still require at Reimbursement process requirements.	ccess	to the DEMES Mutual Ald System for FDEM

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED FINANCIAL STATEMENTS

ORANGE BLOSSOM RANCH
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JUNE 30, 2025

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2025

	General Fund	Debt Service Fund ries 2019	Cap Proje Fur Series	ects nd	Gov	Total vernmental Funds
ASSETS						
Cash	\$ 187,508	\$ -	\$	-	\$	187,508
Investments						
Revenue	-	393,345		-		393,345
Reserve	-	326,120		-		326,120
Construction	-	-		64		64
Due from general fund	-	 11,280				11,280
Total assets	\$ 187,508	\$ 730,745	\$	64	\$	918,317
LIABILITIES Liabilities:						
Due to Developer	2,035	-		-		2,035
Due to debt service fund	11,280	-		-		11,280
Developer advance	11,250	-		-		11,250
Total liabilities	24,565			-		24,565
FUND BALANCES Restricted for						
Debt service	-	730,745		-		730,745
Capital projects	-	-		64		64
Assigned						
Working capital	31,335	-		-		31,335
Commited						
Reserve study	3,000	-		-		3,000
Unassigned	128,608	 -		-		128,608
Total fund balances	162,943	 730,745		64		893,752
Total liabilities and fund balances	\$ 187,508	\$ 730,745	\$	64	\$	918,317

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE PERIOD ENDED JUNE 30, 2025

	Current	Year to		% of
	Month	Date	Budget	Budget
REVENUES				
Assessment levy: on-roll - net	\$ 1,773	\$ 104,573	\$ 104,270	100%
Total revenues	1,773	104,573	104,270	100%
EXPENDITURES				
Professional & administrative				
Supervisors	-	800	4,000	20%
Management/accounting/recording	4,000	36,000	48,000	75%
Legal	-	185	14,675	1%
Engineering	1,000	1,000	10,000	10%
Audit	5,900	5,900	5,900	100%
Arbitrage rebate calculation	-	750	750	100%
Dissemination agent	83	750	1,000	75%
Trustee	-	4,246	5,000	85%
Telephone	17	150	200	75%
Postage	10	118	500	24%
Printing & reproduction	42	375	500	75%
Legal advertising	-	152	1,500	10%
Annual special district fee	-	175	175	100%
Insurance	6,477	6,477	6,850	95%
Contingencies/bank charges	-	696	500	139%
ADA website compliance	_	-	210	0%
Website maintenance	-	705	705	100%
Property appraiser	-	2,679	1,629	164%
Tax collector	35	2,116	2,172	97%
Total professional & administrative	17,564	63,274	104,266	61%
Excess/(deficiency) of revenues				
over/(under) expenditures	(15,791)	41,299	4	
Fund balances - beginning (unaudited)	178,734	121,644	98,230	
Fund balances - ending (unaudited)	·	,	·	
Assigned		.		
Working capital	31,335	31,335	31,335	
Commited				
Reserve study	3,000	3,000	3,000	
Unassigned	128,608	128,608	63,899	
Fund balances - ending	\$ 162,943	\$ 162,943	\$ 98,234	

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES DEBT SERVICE FUND SERIES 2019 FOR THE PERIOD ENDED JUNE 30, 2025

	Current	Year	Declared	% of
DEVENUE 0	<u>Month</u>	to Date	Budget	Budget
REVENUES				
Assessment levy: on-roll - net	\$ 11,510	\$678,743	\$676,923	100%
Interest	2,345	26,018		N/A
Total revenues	13,855	704,761	676,923	104%
EXPENDITURES				
Principal	-	200,000	200,000	100%
Interest	-	452,420	452,420	100%
Total expenditures	-	652,420	652,420	100%
Other fees and charges				
Property appraiser	-	-	10,577	0%
Tax collector	230	13,538	14,103	96%
Total other fees and charges	230	13,538	24,680	55%
Total expenditures	230	665,958	677,100	98%
Excess/(deficiency) of revenues				
over/(under) expenditures	13,625	38,803	(177)	
Fund balance - beginning	717,120	691,942	676,501	
Fund balance - ending	\$730,745	\$730,745	\$676,324	

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES CAPITAL PROJECTS FUND SERIES 2019 FOR THE PERIOD ENDED JUNE 30, 2025

	 rent onth	 ar to ate
REVENUES		
Interest	\$ 	\$ 2
Total revenues	 	 2
EXPENDITURES	_	_
Total expenditures	 -	 -
OTHER FINANCING SOURCES/(USES)		
Transfers in	-	-
Transfers out	-	-
Receipt of bond proceeds	-	-
Total other financing sources/(uses)	-	-
Net increase/(decrease), fund balance	-	2
Fund balance - beginning	64	62
Fund balance - ending	\$ 64	\$ 64

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT

MINUTES

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1 2 3	ORANG	UTES OF MEETING GE BLOSSOM RANCH Y DEVELOPMENT DISTRICT
4 5	The Board of Supervisors of th	e Orange Blossom Ranch Community Development
6	District held a Regular Meeting on April	3, 2025 at 6:00 p.m., at The Ranch at Orange Blossom
7	Amenity Center, 1938 Hawthorn Road, N	aples, Florida 34120.
8		
9 10	Present:	
11	Jerry Miller	Vice Chair
12	Donald Eckerty	Assistant Secretary
13	Zahira Buchanan	Assistant Secretary
14		
15	Also present:	
16		
17	Andrew Kantarzhi	District Manager
18	Kyle Magee (via telephone)	District Counsel
19	Lori Fraternale	Resident
20		
21	FIRST ORDER OF BUSINESS	Call to Order/Roll Call
22	Mar Karatar Idan Hadahar aras dan	La collega (CO2 e es Conselha e Miller Folcol
23	Mr. Kantarzni called the meeting	to order at 6:03 p.m. Supervisors Jerry Miller, Eckerty,
24	Buchanan and Supervisor-Elect Lori Fra	aternale were present. Supervisor Nancy Miller was
25	absent.	
26		
27 28	SECOND ORDER OF BUSINESS	Public Comments
29	No members of the public spoke.	
30		
31 32 33 34 35	THIRD ORDER OF BUSINESS	Administration of Oath of Office to Elected Supervisor Lori Fraternate - Seat 5, (the following to be provided under separate cover)
36	It was noted that the correct spell	ling is "Fraternale", not "Fraternate" as listed above.
37	Mr. Kantarzhi, a Notary of the S	tate of Florida and duly authorized, administered the
38	Oath of Office to Lori Fraternale. The follo	owing items were provided and explained:

39	A.	Required Et	thics Training and Disclos	sure Filing	
40		• Sam	ple Form 1 2023/Instruc	tions	
41	B.	Board Mem	nbership, Obligations and	l Responsibilities	
42	C.	Guide to t	the Sunshine Amendme	ent and Code of	Ethics for Public Officers and
43		Employees			
44	D.	Form 8B: M	lemorandum of Voting C	onflict for County,	Municipal and other local Public
45		Office			
46					
47 48 49 50 51 52 53	FOUR	TH ORDER O	F BUSINESS	the Landov Held Purs	and Certifying the Results of wners' Election of Supervisors uant to Section 190.006(2), stutes, and Providing for an
54		Mr. Kantar	zhi presented the Resolu	ution 2025-01. The	following change was made to
55	Resolu	ıtion 2025-01	L:		
56		Sections 1 a	and 2: Change "Fraternate	e" to "Fraternale"	
57		The results	of the Landowners' Elect	ion were as follows:	
58		Seat 5	Lori Fraternale	1 Vote	4-year Term
59					
60 61 62 63 64 65 66 67 68	FIFTH	Resolution Landowner	2025-01, as amended, C s' Election of Supervise cutes, and Providing for a	canvassing and Certors Held Pursuant in Effective Date, we consideration Declaring a	as adopted.
69 70 71 72 73		Mr. Kantarz	hi presented the Resolut	Section 190 Providing a	.006(3)(b), Florida Statutes; and n Effective Date

74 75		_ ·	conded by Mr. Miller, with all in favor, ncy in Seat 3 and Seat 4 of the Board of
76		Supervisors Pursuant to Section 190.	006(3)(b), Florida Statutes; and Providing
77		an Effective Date, was adopted.	
78 79 80 81 82	SIXTH	I ORDER OF BUSINESS	Consider Appointment of Qualified Elector to Fill Seat 3; Term Expires November 2028
83		Mr. Miller nominated Donald Eckerty t	o fill Seat 3. No other nominations were made.
84	A.	Administration of Oath of Office to Ap	ppointed Supervisor
85	В.	Consideration of Resolution 2025-03,	Appointing a Qualified Elector to Fill the Vacancy
86		in Seat 3 on the Board of Supervis	sors Pursuant to Section 190.006(3)(b), Florida
87		Statutes; Providing for Severability, Co	onflicts and an Effective Date
88			
89 90 91 92 93		Resolution 2025-03, Appointing Qua Vacancy in Seat 3 on the Board	ided by Ms. Fraternale, with all in favor, lified Elector Donald Eckerty to Fill the d of Supervisors Pursuant to Section yiding for Severability, Conflicts and an
94 95		Mr. Kantarzhi, a Notary of the State	of Florida and duly authorized, administered the
96	Oath	of Office to Donald Eckerty.	
97			
98 99 100	SEVE	NTH ORDER OF BUSINESS	Consider Appointment of Qualified Elector to Fill Seat 4; Term Expires November 2028
101		Mr. Miller nominated Zahira Buchanan	to fill Seat 4. No other nominations were made.
102	A.	Administration of Oath of Office to Ap	pointed Supervisor
103	В.	Consideration of Resolution 2025-04,	Appointing a Qualified Elector to Fill the Vacancy
104		in Seat 4 on the Board of Supervis	ors Pursuant to Section 190.006(3)(b), Florida
105		Statutes; Providing for Severability, Co	onflicts and an Effective Date
106			
107 108		•	ided by Ms. Fraternale, with all in favor, lified Elector Zahira Buchanan to Fill the

141

109 110 111 112 113	-	d of Supervisors Pursuant to Section viding for Severability, Conflicts and an
114	Mr. Kantarzhi, a Notary of the State	of Florida and duly authorized, administered the
115	Oath of Office to Zahira Buchanan.	
116		
117 118 119 120	EIGHTH ORDER OF BUSINESS	Consideration of Resolution 2025-05, Electing and Removing Officers of the District and Providing for an Effective Date
121	Mr. Kantarzhi presented Resolution 20	025-05.
122	Ms. Buchanan nominated the followin	g:
123	Jerry Miller	Chair
124	Donald Eckerty	Vice Chair
125	Nancy Miller	Assistant Secretary
126	Zahira Buchanan	Assistant Secretary
127	Lori Fraternale	Assistant Secretary
128	No other nominations were made.	
129	This Resolution removes the following	from the Board:
130	Gary Henderson	Chair
131	The following prior appointments by t	he Board remain unchanged by this Resolution:
132	Craig Wrathell	Secretary
133	Cindy Cerbone	Assistant Secretary
134	Andrew Kantarzhi	Assistant Secretary
135	Craig Wrathell	Treasurer
136	Jeff Pinder	Assistant Treasurer
137		
138 139 140	<u>-</u>	nded by Ms. Buchanan, with all in favor, ominated and Removing Officers of the Date, was adopted.

180

142 143 144 145 146 147 148 149	Year 2025/2026 an Hearing Thereon Pur Addressing Transm	Budgets for Fiscal nd Setting a Public suant to Florida Law;
150 151	Mr. Kantarzhi presented Resolution 2025-06. He reviewed the	proposed Fiscal Year
152	2026 budget, highlighting increases, decreases and adjustments, compa	ared to the Fiscal Year
153	2025 budget, and explained the reasons for any changes.	
154		
155 156 157 158 159 160 161 162	On MOTION by Mr. Eckerty and seconded by Ms. Fraternale, we Resolution 2025-06, Approving Proposed Budgets for Fiscal Y and Setting a Public Hearing Thereon Pursuant to Florida Law for at 6:00 p.m., if possible, or on the alternate date of Augunecessary, at 6:00 p.m., at The Ranch at Orange Blossom Ameni Hawthorn Road, Naples, Florida 34120; Addressing Transmitta Publication Requirements; and Providing an Effective Date, was a	ear 2025/2026 or June 5, 2025 ust 7, 2025, if ity Center 1938 al, Posting and
163 164 165 166 167 168 169	Designating Dates, Ti Regular Meetings Supervisors of the D	Resolution 2025-07, mes and Locations for of the Board of District for Fiscal Year iding for an Effective
170 171	Mr. Kantarzhi presented Resolution 2025-07.	
172	The following changes were made to the Fiscal Year 2026 Meeting	Schedule:
173	DATE: Change "August 6, 2026" to "June 4, 2026"	
174		
175 176 177 178	On MOTION by Mr. Eckerty and seconded by Ms. Buchanan, w Resolution 2025-07, Designating Dates, Times and Location Meetings of the Board of Supervisors of the District for Fiscal You as amended, and Providing for an Effective Date, was adopted.	s for Regular

181 182 183	ELEVE	NTH ORDER OF BUSINESS	Acceptance of Unaudited Financial Statements as of February 28, 2025				
184 185		On MOTION by Mr. Miller and seconded by Ms. Bucanan, with all in favor, the Unaudited Financial Statements as of February 28, 2025, were accepted.					
186 187 188 189	TWEL	FTH ORDER OF BUSINESS	Approval of Minutes				
190	A.	August 8, 2024 Public Hearing and Regular	Meeting				
191	В.	November 7, 2024 Landowners' Meeting					
192		The following change was made:					
193		Lines 13, 28, 29, 34, 35, 42, 43 and 46: Char	nge "Fraternate" to "Fraternale"				
194							
195 196 197 198		On MOTION by Ms. Buchanan and seconthe August 8, 2024 Public Hearing and Reand the November 7, 2024 Landowners' approved.	gular Meeting Minutes, as presented,				
199 200 201 202	THIRT	EENTH ORDER OF BUSINESS	Staff Reports				
203	A.	District Counsel: Kutak Rock LLP					
204	В.	District Engineer: Barraco and Associates,	Inc.				
205		There were no District Counsel or District E	ngineer reports.				
206	C.	District Manager: Wrathell, Hunt and Asso	ciates, LLC				
207		• NEXT MEETING DATE: August 7, 20	25 at 6:00 PM [Adoption of FY26 Budget]				
208		O QUORUM CHECK					
209		If possible, the next meeting will be held	on June 5, 2025 at 6:00 p.m.; if not possible,				
210	the ne	ext meeting will be on August 7, 2025.					
211							
212 213	FOUR	TEENTH ORDER OF BUSINESS	Board Members' Comments/Requests				
213		Discussion ensued regarding whether or wheth	nen a Reserve Study will be completed.				

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April 3, 2025

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231 [SIGNATURES APPEAR ON THE FOLLOWING PAGE]

the meeting adjourned at 6:30 p.m.

ORANGE BLOSSOM RANCH CDD

232			
233			
234			
235			
236	Secretary/Assistant Secretary	Chair/Vice Chair	

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ORANGE BLOSSOM RANCH CDD

April 3, 2025

ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT

STAFF REPORTS



Melissa R. Blazier Supervisor of Elections

April 16, 2025

Ms Daphne Gillyard Orange Blossom Ranch 2300 Glades Rd Suite 410W Boca Raton FL 30431

Dear Ms Gillyard

In compliance with 190.06 of the Florida Statutes, this letter is to inform you that the official records of the Collier County Supervisor of Election indicate 1499 active registered voters residing in the Orange Blossom Ranch as of April 15, 2025

Should you have any question regarding election services for this district please feel free to contract our office.

Sincerely,

David B Carpenter Qualifying Officer (239) 252-8501

Dave.Carpenter@colliervotes.gov



ORANGE BLOSSOM RANCH COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE

LOCATION

The Ranch at Orange Blossom Amenity Center 1938 Hawthorn Road, Naples, Florida 34120

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
April 2, 2026	Regular Meeting	6:00 PM
	Presentation of FY2027 Proposed Budget	
June 4, 2026	Public Hearing & Regular Meeting	6:00 PM
	Adoption of FY2027 Budget	