

MEDITERRA

**COMMUNITY DEVELOPMENT
DISTRICT**

April 19, 2023

BOARD OF SUPERVISORS

REGULAR

MEETING AGENDA

MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT

AGENDA
LETTER

Mediterra 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

April 12, 2023

Board of Supervisors
Mediterra Community Development District

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

Dear Board Members:

The Board of Supervisors of the Mediterra Community Development District will hold a Regular Meeting on April 19, 2023 at 9:00 a.m., in the Bella Vita I Room at the Sports Club at Mediterra, 15735 Corso Mediterra Circle, Naples, Florida 34110. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments (*3 minutes*)
3. Chairman's Comments
4. Continued Discussion: Nature Trail and Board Walk
 - A. Consideration of Priority Marketing of Southwest Florida, Inc.
 - Resident Survey Proposal
 - Professional Services Agreement
 - B. Consideration of Change Order No. 1
 - C. Update: Cost Estimate Phase 1
 - D. Update: Cost Estimate Phase 2
5. Presentation of Mediterra Community Development District's Audited Annual Financial Report for the Fiscal Year Ended September 30, 2022, Prepared by McDirmit Davis
6. Consideration of Resolution 2023-04, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2022
7. Discussion/Consideration of MRI Inspection, LLC, Estimate #3998 for Non CDD Pipe Inspections
8. Discussion: Palm Removal Process and Pond Bank Maintenance

- Maintenance of Water Management Areas Detailed Specifications
9. Update: Preserve Fire Reduction Program
 - Consideration of Award of Contract for Castellano Way West Side Clean Up
 10. Consideration of Resolution 2023-05, Approving Proposed Budgets for Fiscal Year 2023/2024 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date
 11. Acceptance of Unaudited Financial Statements as of February 28, 2023
 12. Approval of March 15, 2023 Regular Meeting Minutes
 13. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer: *Johnson Engineering, Inc.*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: May 17, 2023 at 9:00 AM
 - QUORUM CHECK

SEAT 1	MARY WHEELER	<input type="checkbox"/> IN-PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	KENNETH TARR	<input type="checkbox"/> IN-PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	JOHN HENRY	<input type="checkbox"/> IN-PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	ROBERT GREENBERG	<input type="checkbox"/> IN-PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	VICKI GARTLAND	<input type="checkbox"/> IN-PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
 - D. Operations Manager: *Wrathell, Hunt and Associates, LLC*
 - Key Activity Dates Report
 14. Action/Agenda or Completed Items
 15. Old Business
 - Continued Discussion: Lake Fountians
 - A. Fountain Locations
 - B. MCA License Agreement [Lakes 75 and 76]
 - C. London Bay License Agreement [Lake 37 and 29051 Marcelo Way]

16. Supervisors' Requests
17. Public Comments (3 minutes)
18. Adjournment

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

Sincerely,



Chesley "Chuck" E. Adams, Jr.
District Manager

FOR RESIDENTS TO 'LISTEN IN' TO THE BOARD MEETING

CALL IN NUMBER: 800-267-6316

CONFERENCE ID: MEDITERRA

CONFIRMATION CODE: 83594

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER WILL BE PROVIDED WITHIN 24 HOURS OF MEETING

FEEL FREE TO CONTACT 561-571-0010 FOR CALL-IN NUMBER

CONFIRMATION CODE: 83594

EVENT TITLE: MEDITERRA CDD BOARD OF SUPERVISORS MEETING

MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT

4A



Mediterra Community Development District (CDD)
Proposal for Professional Services
March 21, 2023



PROPOSAL FOR PROFESSIONAL SERVICES

This is a Proposal for Professional Services by and between Priority Marketing of Southwest Florida, Inc. ("PRIORITY MARKETING"), and Mediterra Community Development District (CDD) ("CLIENT"). PRIORITY MARKETING is submitting the following proposal for professional services to the CLIENT.

GOALS & OBJECTIVES

- Create a benchmark of the resident's support for the half-mile nature boardwalk project being constructed in the preserves at Mediterra
- Develop an effective and consistent communication strategy to educate the Mediterra residents about the half-mile nature boardwalk project

TARGET AUDIENCE

- Mediterra current residents

SCOPE OF SERVICES

- Develop and deploy a survey of Mediterra residents to gauge support for the nature boardwalk project
- Create a resident one-page handout describing the nature boardwalk project that includes frequently asked questions that can be distributed by the CCD and/or the MCA office
- Design a poster to be placed in the Club's lobby describing and illustrating the nature boardwalk project
- Create and distribute a monthly email blast to residents updating them on the project's progress
- Ongoing client relations and account management including meeting attendance

ONE -TIME PROJECTS:

Resident Survey

PRIORITY MARKETING will draft and deploy a resident survey (up to 10 questions) to gauge support for the nature boardwalk project. Turnkey services include:

- Survey Question Development with Two Rounds of Revisions
- Survey Set-Up in Client's Email Platform and Deployment
- High-Level Analysis of Results
- Client Communication and Project Coordination
- *Cost for upgraded Constant Contact tier is additional*

Resident One-Page Handout

PRIORITY MARKETING will develop a four-color, two-sided, 8.5" x 11" one-sheet/flyer for Mediterra Community Development District to communicate frequently asked questions about the nature boardwalk project. Turnkey services include:

- Creative Copywriting
- Layout/Design
- Photography Selection (*photography to be provided by the CLIENT*)
- Two Rounds of Revisions
- Project and Production Coordination
- *Estimate does not include costs for stock photography purchases or printing costs. Printing costs will be estimated and presented once the final format, design and quantity is determined and approved.*

Boardwalk Project Poster

PRIORITY MARKETING will design a 24" x 36" poster. Turnkey services include:

- Creative Copywriting
- Layout/Design
- Photography Selection (*photography to be provided by the CLIENT*)
- Two Rounds of Revisions
- Project and Production Coordination
- *Estimate does not include costs for stock photography purchases or printing costs. Printing costs will be estimated and presented once the final format, design is determined and approved.*

ONGOING SERVICES

Professional Services Retainer

PRIORITY MARKETING recommends a monthly professional services retainer structure which will allow PRIORITY MARKETING to work proactively on behalf of the CLIENT in delivering ongoing regular services. The first month's retainer may be used toward CLIENT onboarding. Primary services to be provided under the retainer include:

Email Blast - Monthly

- Copywriting and photo selection (photos provided by Client) for email blasts and coordination with CLIENT on approval
- Layout and email design
- Deployment of email as outlined by an agreed upon schedule (monthly) to CLIENT's opted in database, with monthly reporting for open-rates, click-through rates as well as list growth
- *Mediterra CDD uses the MCA's existing Constant Contact account and existing resident database*

Account Services and Management

- Ongoing CLIENT communication, meeting attendance, consultation and account management

YOUR INVESTMENT

One-Time Projects	Price	Qty	Subtotal
<input checked="" type="checkbox"/> Resident Survey	\$1,800	1	\$1,800
<input type="checkbox"/>		1	\$2,500
<input checked="" type="checkbox"/> Boardwalk Project Poster Design		1	\$1,500
Total			\$5,800

Ongoing Services	Price	Qty	Subtotal
<input checked="" type="checkbox"/> Professional Services Retainer <i>Approx. 11 hours per month for monthly email blast, meeting attendance, account management, and client communication.</i>	\$1,500	12	\$18,000
Total			\$18,000

MANNER OF COMPENSATION

The CLIENT will be billed according to the above-stated proposal for the services outlined and approved. The one-time project will require a 50% deposit to begin work and the balance will be billed in full at the completion of the project.

Specific future projects will be directed by CLIENT, estimated in advance and approved by the CLIENT before work is begun.

The monthly retainer fees as outlined above will be billed at the end of the month, prior to the service month and due by the beginning of each service month (i.e., invoice for August services will be provided at the end of July). The retainer will be evaluated after 90 days to ensure sufficient time is allocated.

If advertising or third party services are utilized, costs will be estimated in advance and payment will be required in advance.

NEXT STEPS

1. Please read the contract in full to make sure you understand all the details involved with us working together. It's really important to us that everything is understood from the beginning so that we lay a solid foundation for a great working relationship.
2. Select the approved projects/services from the Investment page and sign and date below, as well as initial each page.
3. A countersigned copy of the contract will be sent to you via email

The signature of all parties below constitutes an affirmation of the above and constitutes a Contract for Services. Services will begin upon receipt of signed contract and deposit.



SIGNATURE _____

Robert Greenberg, Esq.

Robert Greenberg, Esq.,
Mediterra Community Development District

Not yet accepted _____

Date

Teri Hansen, President
Priority Marketing of Southwest Florida, Inc.

Date

MANNER OF COMPENSATION

The CLIENT will be billed according to the above-stated proposal for the services outlined and approved. The selected one-time projects will require a 50% deposit to begin work and the balance will be billed in full at the completion of each project. Any website projects that extend beyond 120 days are subject to progress billing for work incurred by Priority Marketing beyond the 50% deposit. The approved third-party website software or services will be billed upon the website's launch with the final invoice.

Specific future projects will be directed by CLIENT, estimated in advance and approved by the CLIENT before work is begun.

The monthly retainer fees as outlined above will be billed at the end of the month, prior to the service month and due by the beginning of each service month (i.e., invoice for August services will be provided at the end of July).

Costs not included in the proposal above include costs associated with photocopies, printing, mailing, photography, talent fees, advertising placement hard costs, mailing list purchase, shipping or sales tax. If advertising or third party services are utilized, costs will be estimated in advance and payment will be required in advance.



PRIORITY MARKETING CONTRACT FOR SERVICES
Additional Terms and Conditions

- a) Description of Project. PRIORITY MARKETING agrees to provide and the CLIENT agrees to accept and pay for the products and services described in SCOPE OF SERVICES AND MANNER OF COMPENSATION of this AGREEMENT. In the event that the CLIENT and PRIORITY MARKETING shall agree to changes in the products and services to be provided to CLIENT under this Agreement, such changes shall be made only in writing signed by the CLIENT and PRIORITY MARKETING.
- b) Compensation. The compensation for each product or service described in SCOPE OF SERVICES AND MANNER OF COMPENSATION of this AGREEMENT. The CLIENT shall pay all sales or use taxes due on the products and services described in SCOPE OF SERVICES AND MANNER OF COMPENSATION, if any. Unless otherwise agreed to in writing by PRIORITY MARKETING and the CLIENT, all invoices will be due upon receipt. Invoices unpaid within 30 days of the invoice date will be considered past due and will be subject to interest charges at an annual rate of 18 percent on any unpaid amounts which are due under this AGREEMENT, or the highest rate permitted by law, whichever shall be lesser.
- c) Term. Unless otherwise stated, the AGREEMENT shall commence upon execution and end at completion of designated projects.
- d) Work Stoppage. In the event a CLIENT account is 60 days past due, all work will be suspended until the account becomes current. This may constitute a change in terms requiring payment in advance of work.
- e) Advanced Costs. Unless otherwise agreed to in writing by PRIORITY MARKETING and the CLIENT, PRIORITY MARKETING will not advance costs on behalf of CLIENT to any THIRD PARTY VENDOR. Therefore, deposits may be required in advance on outside vendor costs such as advertising, printing, etc. CLIENT will be responsible for payment of all THIRD PARTY VENDORS and for all directs costs incurred on behalf of CLIENT, including, but not limited to, costs for any printing, photography, postage, shipping, delivery, rush orders and advertising costs.
- f) Third Party Invoices. A premium will be charged on Third Party invoices for quality control and verification of charges to CLIENT. If CLIENT pays Third Party directly, CLIENT must establish an account with Third Party. If CLIENT chooses to coordinate third-party vendor services directly, Priority Marketing is not responsible for quality control, proofing printer's proofs or reconciling vendor invoices. If traditional or digital media costs are billed and paid through Priority Marketing, agency commissions will be applied.

g) Prior Approval of CLIENT. Unless otherwise agreed to in writing by PRIORITY MARKETING and the CLIENT, PRIORITY MARKETING will not incur any obligations on behalf of CLIENT to any THIRD PARTY VENDOR or any other party without first obtaining approval from the CLIENT. The CLIENT may require the submission of details of written proposals of THIRD PARTY VENDORS prior to granting approval.

h) Deposits for Professional Services. Deposits may be required in advance on large projects (i.e. sales displays, brochures, web sites, etc.). Special projects outside the scope of services listed above will be estimated individually and invoiced separately. The estimates above do not include printing, photography, travel expenses, event costs, advertising costs or costs associated with publicity/placement efforts such as wire services costs.

i) Ownership of Materials. All layouts, sketches, copy and pre-production material used in items such as, but not limited to, advertisements, brochures, newsletters and press releases produced for CLIENT shall become the exclusive property of CLIENT upon termination of the AGREEMENT and/or payment in full of all amounts owed to PRIORITY MARKETING by CLIENT. In the event CLIENT fails or refuses to pay any amount or any invoice when due, PRIORITY MARKETING in its sole discretion may refuse to perform additional work and may refuse to deliver any layouts, sketches, copy and production materials to CLIENT, its agents, the media and suppliers until PRIORITY MARKETING has been paid in full all amounts owed to PRIORITY MARKETING. PRIORITY MARKETING reserves the right to enter any work created for a client in appropriate marketing, advertising and public relations professional competitions as well as in PRIORITY MARKETING'S portfolios. PRIORITY MARKETING does not provide access to any PRIORITY MARKETING digital accounts used by CLIENT, third-party or other agency, to manage CLIENTS digital programs.

j) Artwork. Proofing is the responsibility of the CLIENT. Priority Marketing is not held liable for errors and omissions once the artwork is approved by CLIENT and sent to the vendor for production. Priority Marketing will not be responsible for errors or omissions after final client approval.

k) Representations. Each party represents and acknowledges that: (a) approval and control over the content of all marketing material developed by PRIORITY MARKETING for CLIENT, including but not limited to, name development, logos, artwork, advertisements, brochures, newsletters and press releases produced for CLIENT ("Marketing Material"), ultimately lies with and is exercised exclusively by the CLIENT; (b) PRIORITY MARKETING does not have a direct financial interest in the success of any marketing program or campaign, and is not benefited directly from the increased sales of CLIENT's products generated by the advertising package; and (c) the CLIENT exercises exclusive control over the distribution of Marketing Material.

l) Confidentiality. In the course of performing consulting services, the parties recognize that PRIORITY MARKETING may come in contact or become familiar with information which the CLIENT or its subsidiaries or affiliates may consider confidential. This information may include, but is not limited to, information pertaining to specific projects, working relationships, or CLIENT information which may be of value to a competitor. PRIORITY MARKETING agrees to keep all such information confidential and not to discuss or divulge it to anyone other than appropriate CLIENT personnel or their designees.

m) Indemnity. CLIENT will, at its expense, defend, indemnify, immunize, and hold harmless PRIORITY MARKETING and all directors, officers, employees, and agents, from and against any damage, liability, contributory, vicarious, or otherwise, cost, or expense arising out of or resulting from any claim, suit or other proceeding in which it is alleged that the Marketing Material infringes the intellectual property rights of any third party, including, but not limited to, any patent rights, trade mark, service mark, copyrights or other proprietary rights of any third party, of which PRIORITY MARKETING is not responsible to research, know or guarantee protection of.

n) Legal Advice. CLIENT acknowledges that PRIORITY MARKETING cannot provide legal advice or an opinion as to the CLIENT's intellectual property rights. CLIENT is advised to obtain an independent legal opinion from an attorney as to its intellectual property rights and all other legal issues.

o) Warranty Disclaimer. All express or implied conditions, representations and warranties, including any implied warranty of merchantability, fitness for a particular purpose, or non-infringement, are disclaimed, except to the extent that such disclaimers are held to be legally invalid. PRIORITY MARKETING has not given and CLIENT has not relied on or bargained for any such warranties.

p) Entire Agreement. This AGREEMENT (including the schedules and annexes hereto) and the documents delivered pursuant hereto constitute the entire agreement and understanding between the parties hereto and supersede any prior agreement and understanding relating to the subject matter of this AGREEMENT. This AGREEMENT may be modified or amended only by a duly authorized written instrument executed by the parties hereto.

q) Invalidity of Provisions. The unenforceability, for any reason, of any term, condition, covenant or provision of this AGREEMENT shall neither limit nor impair the operation, enforceability or validity of any other terms, conditions, provisions or covenants of this AGREEMENT.

r) Notices. Any notice or communication required or permitted here under shall be sufficiently given if sent by first class mail, postage prepaid, to the party to whom directed at their regular place of business or such other address designated from time to time by that party.

s) Governing Law, Venue and Personal Jurisdiction. This AGREEMENT shall be governed in its enforcement, construction and interpretation by the laws of the State of Florida. Venue shall lie exclusively in Lee County, Florida. Each party, by signing this AGREEMENT, agrees to submit himself to the personal jurisdiction of the Courts of Lee County, Florida.

t) Successors. This AGREEMENT shall be binding on or inure to the benefit of the parties and their respective successors, assigns and personal representatives.

u) Attorneys' Fees and Costs. In the event of any litigation between the parties arising out of or relating to this AGREEMENT, each party shall pay their own costs incurred and reasonable attorneys' fees, including attorneys' fees in all investigations, trials, bankruptcies and appeals.

v) Captions. The captions of this AGREEMENT are for convenience and reference only and in no way define, describe, extend or limit the scope or intent of this AGREEMENT or the intent of any of its provisions.

w) Construction. This AGREEMENT shall not be construed against either party regardless of who is responsible for its drafting.

x) No Waiver. The waiver by one party of the performance of any covenant or condition here under shall not invalidate this AGREEMENT, nor shall it be considered to be a waiver by such party of any covenant or condition here under. The waiver by any party of the time for performing any act here under shall not be deemed a waiver of any other act or an identical act required to be performed at a later time. The exercise of any remedy provided by law and the provisions of this AGREEMENT for any remedy shall not exclude other remedies unless they are expressly excluded.

y) Assignability of AGREEMENT. Except as otherwise provided herein, the obligations of the parties under this AGREEMENT may not be assigned without the prior written consent of the other party.

z) Further Assurances. The parties agree to execute any and all further instruments and documents and take all actions as may be reasonably required by either party to effect fully the terms and provisions of this AGREEMENT at any time.

aa) Good Faith Efforts. The CLIENT and PRIORITY MARKETING each covenant to use their best efforts in good faith to comply with the provisions of this AGREEMENT.

bb) Counterparts. This AGREEMENT may be executed simultaneously in two or more counterparts, each of which shall be deemed an original and all of which together shall constitute but one and the same instrument. It shall not be necessary that any single counterpart hereof be executed by all parties hereto so long as at least one counterpart is executed by each party.

cc) Billing Address. Unless notified in writing of any changes by CLIENT, all invoices will be sent via mail through the United States Postal Service to the confirmed business address. Invoices may be sent via email if preferred by the CLIENT.

dd) Retainer Clients. Fees for the first month of service will be prorated if services begin mid-month. Continued monthly retainer fees will be invoiced at the beginning of each service month and will be due as stated in SCOPE OF SERVICES AND MANNER OF COMPENSATION of this AGREEMENT. In the event that the retainer schedule is cancelled, any unused fees will be credited toward future work for up to 18 months from date of retainer cancellation. Cash refunds for unused fees will not be issued; and after 18 months, the unused retainer hours will expire.

OR

dd) One-time or Separate Billing Projects. Professional service fees will be invoiced at 50% of the estimate prior to the project's start and the remaining balance upon completion of the project. In the case that a project becomes inactive due to lack of CLIENT response, direction or approval beyond 30 days of the original proof, CLIENT can be progress-billed for any service fees beyond the 50% deposit.

ee) Website Authorization. CLIENT is engaging PRIORITY MARKETING for the specific project of developing a new website. CLIENT hereby authorizes PRIORITY MARKETING to access this account, and authorizes the internet service provider to provide Priority Marketing with "read/write permission" for the client's web page directory, cgi-bin directory, and any other directories or programs, which need to be accessed by PRIORITY MARKETING for this project, where available.

ff) Website Legality. Priority Marketing does not warrant that the functions contained in the landing page, shopping cart, merchant accounts, databases or any other component, software or hardware or service will meet the CLIENT's requirements or that the operation of the web pages and website or any other component or service will be uninterrupted or error free. The entire risk as to the quality and performance of the website or any other component or service is with Client. In no event will PRIORITY MARKETING be liable to the CLIENT or vendors, affiliates, or any third party for any damages, including any lost profits, lost savings or other incidental, consequential or special damages arising out of the operation of or inability to operate these web pages, website, or services, even if CLIENT has been advised of the possibility of such damages. If any provision of this contract shall be unlawful, void, or for any reason unenforceable, then that provision shall be deemed severable from this contract and shall not affect the validity and enforceability of any remaining provisions. Notwithstanding the location of signing of this document, the CLIENT agrees that for purposes of venue, this contract was entered into in Lee County, Florida, and any dispute will be litigated or arbitrated in Lee County, Florida.

gg) A deposit may be due upon contract signing to begin work.



12140 Carissa Commerce Court, Suite 201
Fort Myers, Florida 33966
(239) 267-2638
prioritymarketing.com



PROFESSIONAL SERVICES AGREEMENT

This agreement is made the ___ day of _____ 2023, between Priority Marketing of Southwest Florida, Inc., (hereinafter "Agency") and the Mediterra Community Development District, (hereinafter "Client").

1. TERMS OF EMPLOYMENT/SCOPE OF SERVICES

Client hereby retains and appoints Agency to provide services as outlined in our proposal's scope of work attached hereto as **Exhibit A**, and as otherwise directed by the Client, subject to the terms and conditions of this Agreement (the "Work"). Work will commence upon execution of this agreement and generally include strategic communications, public relations, and marketing services in relation to Client's nature boardwalk project being constructed within its boundaries. The term of this Agreement shall conclude on May 31, 2024, unless a renewal or extension is entered into via written amendment executed by both parties.

2. COMPENSATION

A. The Agency's fees for three (3) one-time projects are for a total of \$5,800 and are delineated as follows: (1) \$1,800 for a resident survey; (2) \$2,500 for a resident one-page handout design; and (3) \$1,500 for a boardwalk poster design. The Agency's fee for ongoing professional services totaling approximately eleven (11) hours per month, which include but are not limited to, a monthly email blast, meeting attendance, account management, and client communication is \$1,500 per month.

B. The Agency shall invoice the Client according to the above-stated fees and in accordance with Chapter 218, *Florida Statutes*. The Agency requires a 50% deposit for the three (3) one-time projects prior to commencement of each project, and the Agency will invoice the Client for the remaining 50% upon completion of each one-time project. The Agency shall invoice the Client for fees incurred in accordance with the terms stated herein or ongoing professional services rendered the prior month. The Client shall pay such invoices within forty-five (45) days of receipt or otherwise in accordance with its adopted Prompt Payment Policies and Procedures.

3. COSTS AND EXPENSES

In addition to the service fees provided herein, Client agrees to reimburse Agency for approved out-of-pocket expenses incurred by the firm on behalf of the Client in discharging the obligations herein. Items may include but are not limited to graphic design, print production costs, postage, photography, talent fees, advertising placement hard costs, etc.

4. NOTICE OF TERMINATION

Either party may terminate this Agreement without cause by giving the other party written notice thereof at least 30 days prior to the effective date of termination. Upon termination by either party, the Agency releases the Client from any and all obligations to the Agency, including but not limited to the retainment of Agency for ongoing monthly professional services. Either party

may terminate this Agreement immediately for cause. All other rights and duties of the parties shall continue during the notice period, including the requirement of the Client to remit payment for compensation, costs and expenses incurred by it prior to the date of termination, and Client shall be responsible to the Agency for the payment of any such costs notwithstanding the termination of the Agreement.

5. ASSIGNMENT AND DELEGATION

Neither party may assign any rights or delegate any duties hereunder (except Agency's employees or independent consultants as it deems appropriate to discharge the obligation of this Agreement as long as Agency has control of the final work product) without the express prior written consent of the other.

6. INSURANCE

A. The Agency shall, at its own expense, maintain insurance during the performance of the Services under this Agreement, with limits of liability not less than the following:

Workers Compensation	Statutory
General Liability (including Independent Contractor's Coverage for bodily injury and property damage in connection with any subcontractors' operation, if any.)	
Bodily Injury (including contractual)	\$1,000,000
Property Damage (including contractual)	\$1,000,000

B. The Agency shall name the Client, its agents, staff, consultants and supervisors, as additional insureds (except for Workers' Compensation coverage). The Agency shall furnish the Client with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the Client unless it provides that any change or termination within the policy periods of the insurance coverages, as certified, shall not be effective without prior written notice to the Client. Insurance coverage shall be from a reputable insurance carrier authorized to conduct business in the State of Florida.

C. If the Agency fails to have secured and maintained the required insurance, the Client has the right (without any obligation to do so, however), to secure such required insurance in which event the Agency shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the Client's obtaining the required insurance.

7. INDEMNIFICATION

A. Agency agrees to defend, indemnify, and hold harmless the Client and its officers, agents, employees, successors, assigns, members, affiliates, or representatives from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, judgments against the Client, or loss or damage, whether monetary or otherwise, arising out of,

wholly or in part by, or in connection with the Services to be performed by Agency, its subcontractors, its employees and agents in connection with this Agreement, including litigation, mediation, arbitration, appellate, or settlement proceedings with respect thereto. Additionally, nothing in this Agreement requires Agency to indemnify the Client for the Client's percentage of fault if the Client is adjudged to be more than 50% at fault for any claims against the Client and Agency as jointly liable parties; however, Agency shall indemnify the Client for any and all percentage of fault attributable to Agency for claims against the Client, regardless whether the Client is adjudged to be more or less than 50% at fault.

B. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorneys' fees, paralegal fees, expert witness fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), any interest, expenses, damages, penalties, fines, or judgments against the Client.

8. INDEPENDENT AGENCY

It is understood and agreed that at all times the relationship of Agency and its employees, agents, subcontractors or anyone directly or indirectly employed by Agency to the Client is the relationship of an independent Agency and not that of an employee, agent, joint venturer or partner of the Client. Nothing in this Agreement shall be interpreted or construed as creating or establishing the relationship of employer and employee between the Client and Agency or any of its employees, agents, subcontractors or anyone directly or indirectly employed by Agency. The Parties acknowledge that Agency is not an employee for state or federal tax purposes. Agency shall hire and pay all of Agency's employees, agents, subcontractors or anyone directly or indirectly employed by Agency, all of whom shall be employees of Agency and not employees of the Client and at all times entirely under Agency's supervision, direction and control.

In particular, the Client will not: i) Withhold FICA (Social Security) from Agency's payments; ii) Make state or federal unemployment insurance contributions on Agency's behalf; iii) Withhold state or federal income tax from payment to Agency; iv) Make disability insurance contributions on behalf of Agency; or v) Obtain workers' compensation insurance on behalf of Agency.

9. LIMITATIONS ON GOVERNMENTAL LIABILITY

Nothing in this Agreement shall be deemed as a waiver of the Client's sovereign immunity or the Client's limits of liability as set forth in Section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under such limitations of liability or by operation of law.

10. COMPLIANCE WITH GOVERNMENTAL REGULATION

The Agency shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, or ordinances. If the Agency fails to notify the Client in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a

violation or an alleged violation, made by any local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Agency or any of its agents, servants, employees, or materialmen, or with respect to terms, wages, hours, conditions of employment, safety appliances, or any other requirements applicable to provision of services, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order, request to comply notice, or report of a violation or an alleged violation, the Client may terminate this Agreement, such termination to be effective upon the giving of notice of termination.

11. DEFAULT AND PROTECTION AGAINST THIRD PARTY INTERFERENCE

A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but is not limited to, the right of actual damages and/or specific performance. The Client shall be solely responsible for enforcing its rights under this Agreement against any interfering third party. Nothing contained in this Agreement shall limit or impair the Client's right to protect its rights from interference by a third party to this Agreement.

12. NOTICES

All notices, requests, consents and other communications under this Agreement ("Notice" or "Notices") shall be in writing and shall be hand delivered, mailed by First Class Mail, postage prepaid, or sent by overnight delivery service, to the Parties, as follows:

A. If to Client: Mediterra Community Development District
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431
Attn: District Manager

With a copy to: Kutak Rock LLP
107 West College Avenue
Tallahassee, Florida 32301
Attn: District Counsel

B. If to Agency: Priority Marketing of Southwest Florida, Inc.
12140 Carissa Commerce Court, Suite 201
Fort Myers, Florida 33966
Attn: Teri Hansen

13. ENFORCEMENT OF AGREEMENT

In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the substantially prevailing party shall be entitled to recover from the other all fees and costs incurred, including reasonably attorney's fees, paralegal fees, and expert witness fees and costs for trial, alternative dispute resolution, or appellate proceedings.

14. AMENDMENTS

Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both Parties.

15. SEVERABILITY

The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

16. ARM'S LENGTH TRANSACTION

This Agreement has been negotiated fully between the Parties as an arm's length transaction. The Parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the Parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

17. CONTROLLING LAW; VENUE

The validity, interpretation and performance of this Agreement shall be controlled by and construed under the laws of the state of Florida. Venue shall be in Collier County, Florida.

18. THIRD PARTY BENEFICIARIES

This Agreement is solely for the benefit of the Client and the Agency and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the Client and the Agency any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the Client and the Agency and their respective representatives, successors, and assigns.

19. OWNERSHIP OF MATERIALS

All layouts, sketches, copy and pre-production material used in items such as, but not limited to, advertisements, brochures, newsletters and press releases produced for Client shall become the exclusive property of Client upon termination of the Agreement and/or payment in full of all amounts owed to Agency by Client. In the event Client fails or refuses to pay any amount or any invoice when due, Agency in its sole discretion may refuse to perform additional work and may refuse to deliver any layouts, sketches, copy and production materials to Client, its agents, the media and suppliers until Agency has been paid in full all amounts owed to Agency. Agency reserves the right to enter any work created for a client in appropriate marketing, advertising and public relations professional competitions as well as in Agency's portfolios. Agency does not

provide access to any Agency digital accounts used by Client, third-party or other agency, to manage Client's digital programs.

20. REPRESENTATIONS

Each party represents and acknowledges that: (a) approval and control over the content of all marketing material developed by Agency for Client, including but not limited to, name development, logos, artwork, advertisements, brochures, newsletters and press releases produced for Client ("Marketing Material"), ultimately lies with and is exercised exclusively by the Client; (b) Agency does not have a direct financial interest in the success of any marketing program or campaign, and is not benefited directly from the increased sales of Client's products generated by the advertising package; and (c) the Client exercises exclusive control over the distribution of Marketing Material.

21. PUBLIC RECORDS

Agency understands and agrees that all documents of any kind provided to the Client in connection with this Agreement may be public records, and, accordingly, Agency agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Agency acknowledges that the designated public records custodian for the Client is **Chuck Adams** ("Public Records Custodian"). Among other requirements and to the extent applicable by law, the Agency shall: (1) keep and maintain public records required by the Client to perform the service; (2) upon request by the Public Records Custodian, provide the Client with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; (3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if the Agency does not transfer the records to the Public Records Custodian of the Client; and (4) upon completion of the contract, transfer to the Client, at no cost, all public records in Agency's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Agency, the Agency shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the Client in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE AGENCY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AGENCY'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (561) 571-0010, ADAMSC@WHHASSOCIATES.COM, OR 2300 GLADES ROAD, SUITE 410W, BOCA RATON, FLORIDA 33431.

22. COUNTERPARTS

This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument. Additionally, the Parties acknowledge and agree that the

Agreement may be executed by electronic signature, which shall be considered as an original signature for all purposes and shall have the same force and effect as an original signature. Without limitation, electronic signature shall include faxed versions of an original signature, electronically scanned and transmitted versions (e.g., via PDF) of an original signature, or signatures created in a digital format.

23. HEADINGS FOR CONVENIENCE ONLY

The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

24. E-VERIFY

The Agency shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Agency shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The Client may terminate this Agreement immediately for cause if there is a good faith belief that the Agency has knowingly violated Section 448.09(1), *Florida Statutes*.

If the Agency anticipates entering into agreements with subcontractors for the Work, the Agency will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Agency shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the Client upon request.

In the event that the Client has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Agency has otherwise complied with its obligations hereunder, the Client shall promptly notify the Agency. The Agency agrees to immediately terminate the agreement with the subcontractor upon notice from the Client. Further, absent such notification from the Client, the Agency or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated Section 448.09(1), *Florida Statutes*, shall promptly terminate its agreement with such person or entity.

By entering into this Agreement, the Agency represents that no public employer has terminated a contract with the Agency under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

25. COMPLIANCE WITH SECTION 20.055, FLORIDA STATUTES

The Agency agrees to comply with Section 20.055(5), *Florida Statutes*, to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant such section and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), *Florida Statutes*.

26. ENTIRE AGREEMENT

This writing contains the entire Agreement of the parties. No agent, employee or other representative of either party is empowered to alter any of the terms hereof except by written agreement signed by the parties. None of the provisions of **Exhibit A** shall apply to this Agreement and **Exhibit A** shall not be incorporated herein, except that **Exhibit A** is applicable to the extent that it states the Work's scope of services to be provided under this Agreement.

BY: (Client)

Date

Chair, Board of Supervisors
Mediterra Community Development District

BY: (Agency)

Date

Teri Hansen, President
Priority Marketing of Southwest Florida, Inc.

**EXHIBIT A
Proposal**





PROPOSAL FOR PROFESSIONAL SERVICES

This is a Proposal for Professional Services by and between Priority Marketing of Southwest Florida, Inc. ("PRIORITY MARKETING"), and Mediterra Community Development District (CDD) ("CLIENT"). PRIORITY MARKETING is submitting the following proposal for professional services to the CLIENT.

GOALS & OBJECTIVES

- Create a benchmark of the resident's support for the half-mile nature boardwalk project being constructed in the preserves at Mediterra
- Develop an effective and consistent communication strategy to educate the Mediterra residents about the half-mile nature boardwalk project

TARGET AUDIENCE

- Mediterra current residents

SCOPE OF SERVICES

- Develop and deploy a survey of Mediterra residents to gauge support for the nature boardwalk project
- Create a resident one-page handout describing the nature boardwalk project that includes frequently asked questions that can be distributed by the CCD and/or the MCA office
- Design a poster to be placed in the Club's lobby describing and illustrating the nature boardwalk project
- Create and distribute a monthly email blast to residents updating them on the project's progress
- Ongoing client relations and account management including meeting attendance

ONE -TIME PROJECTS:

Resident Survey

PRIORITY MARKETING will draft and deploy a resident survey (up to 10 questions) to gauge support for the nature boardwalk project. Turnkey services include:

- Survey Question Development with Two Rounds of Revisions
- Survey Set-Up in Client's Email Platform and Deployment
- High-Level Analysis of Results
- Client Communication and Project Coordination
- *Cost for upgraded Constant Contact tier is additional*

Resident One-Page Handout

PRIORITY MARKETING will develop a four-color, two-sided, 8.5" x 11" one-sheet/flyer for Mediterra Community Development District to communicate frequently asked questions about the nature boardwalk project. Turnkey services include:

- Creative Copywriting
- Layout/Design
- Photography Selection (*photography to be provided by the CLIENT*)
- Two Rounds of Revisions
- Project and Production Coordination
- *Estimate does not include costs for stock photography purchases or printing costs. Printing costs will be estimated and presented once the final format, design and quantity is determined and approved.*

Boardwalk Project Poster

PRIORITY MARKETING will design a 24" x 36" poster. Turnkey services include:

- Creative Copywriting
- Layout/Design
- Photography Selection (*photography to be provided by the CLIENT*)
- Two Rounds of Revisions
- Project and Production Coordination
- *Estimate does not include costs for stock photography purchases or printing costs. Printing costs will be estimated and presented once the final format, design is determined and approved.*

ONGOING SERVICES

Professional Services Retainer

PRIORITY MARKETING recommends a monthly professional services retainer structure which will allow PRIORITY MARKETING to work proactively on behalf of the CLIENT in delivering ongoing regular services. The first month's retainer may be used toward CLIENT onboarding. Primary services to be provided under the retainer include:

Email Blast - Monthly

- Copywriting and photo selection (photos provided by Client) for email blasts and coordination with CLIENT on approval
- Layout and email design
- Deployment of email as outlined by an agreed upon schedule (monthly) to CLIENT's opted in database, with monthly reporting for open-rates, click-through rates as well as list growth
- *Mediterra CDD uses the MCA's existing Constant Contact account and existing resident database*

Account Services and Management

- Ongoing CLIENT communication, meeting attendance, consultation and account management

YOUR INVESTMENT

One-Time Projects	Price	Qty	Subtotal
<input checked="" type="checkbox"/> Resident Survey	\$1,800	1	\$1,800
<input checked="" type="checkbox"/> Resident One-Page Handout Design	\$2,500	1	\$2,500
<input checked="" type="checkbox"/> Boardwalk Project Poster Design	\$1,500	1	\$1,500
Total			\$5,800

Ongoing Services	Price	Qty	Subtotal
<input checked="" type="checkbox"/> Professional Services Retainer <i>Approx. 11 hours per month for monthly email blast, meeting attendance, account management, and client communication.</i>	\$1,500	12	\$18,000
Total			\$18,000

MANNER OF COMPENSATION

The CLIENT will be billed according to the above-stated proposal for the services outlined and approved. The one-time project will require a 50% deposit to begin work and the balance will be billed in full at the completion of the project.

Specific future projects will be directed by CLIENT, estimated in advance and approved by the CLIENT before work is begun.

The monthly retainer fees as outlined above will be billed at the end of the month, prior to the service month and due by the beginning of each service month (i.e., invoice for August services will be provided at the end of July). The retainer will be evaluated after 90 days to ensure sufficient time is allocated.

If advertising or third party services are utilized, costs will be estimated in advance and payment will be required in advance.

NEXT STEPS

1. Please read the contract in full to make sure you understand all the details involved with us working together. It's really important to us that everything is understood from the beginning so that we lay a solid foundation for a great working relationship.
2. Select the approved projects/services from the Investment page and sign and date below, as well as initial each page.
3. A countersigned copy of the contract will be sent to you via email

The signature of all parties below constitutes an affirmation of the above and constitutes a Contract for Services. Services will begin upon receipt of signed contract and deposit.

 SIGNATURE
Robert Greenberg, Esq.

Robert Greenberg, Esq.,
Mediterra Community Development District

Not yet accepted

Date

Teri Hansen, President
Priority Marketing of Southwest Florida, Inc.

Date



MANNER OF COMPENSATION

The CLIENT will be billed according to the above-stated proposal for the services outlined and approved. The selected one-time projects will require a 50% deposit to begin work and the balance will be billed in full at the completion of each project. Any website projects that extend beyond 120 days are subject to progress billing for work incurred by Priority Marketing beyond the 50% deposit. The approved third-party website software or services will be billed upon the website's launch with the final invoice.

Specific future projects will be directed by CLIENT, estimated in advance and approved by the CLIENT before work is begun.

The monthly retainer fees as outlined above will be billed at the end of the month, prior to the service month and due by the beginning of each service month (i.e., invoice for August services will be provided at the end of July).

Costs not included in the proposal above include costs associated with photocopies, printing, mailing, photography, talent fees, advertising placement hard costs, mailing list purchase, shipping or sales tax. If advertising or third party services are utilized, costs will be estimated in advance and payment will be required in advance.



PRIORITY MARKETING CONTRACT FOR SERVICES
Additional Terms and Conditions

a) Description of Project. PRIORITY MARKETING agrees to provide and the CLIENT agrees to accept and pay for the products and services described in SCOPE OF SERVICES AND MANNER OF COMPENSATION of this AGREEMENT. In the event that the CLIENT and PRIORITY MARKETING shall agree to changes in the products and services to be provided to CLIENT under this Agreement, such changes shall be made only in writing signed by the CLIENT and PRIORITY MARKETING.

b) Compensation. The compensation for each product or service described in SCOPE OF SERVICES AND MANNER OF COMPENSATION of this AGREEMENT. The CLIENT shall pay all sales or use taxes due on the products and services described in SCOPE OF SERVICES AND MANNER OF COMPENSATION, if any. Unless otherwise agreed to in writing by PRIORITY MARKETING and the CLIENT, all invoices will be due upon receipt. Invoices unpaid within 30 days of the invoice date will be considered past due and will be subject to interest charges at an annual rate of 18 percent on any unpaid amounts which are due under this AGREEMENT, or the highest rate permitted by law, whichever shall be lesser.

c) Term. Unless otherwise stated, the AGREEMENT shall commence upon execution and end at completion of designated projects.

d) Work Stoppage. In the event a CLIENT account is 60 days past due, all work will be suspended until the account becomes current. This may constitute a change in terms requiring payment in advance of work.

e) Advanced Costs. Unless otherwise agreed to in writing by PRIORITY MARKETING and the CLIENT, PRIORITY MARKETING will not advance costs on behalf of CLIENT to any THIRD PARTY VENDOR. Therefore, deposits may be required in advance on outside vendor costs such as advertising, printing, etc. CLIENT will be responsible for payment of all THIRD PARTY VENDORS and for all directs costs incurred on behalf of CLIENT, including, but not limited to, costs for any printing, photography, postage, shipping, delivery, rush orders and advertising costs.

f) Third Party Invoices. A premium will be charged on Third Party invoices for quality control and verification of charges to CLIENT. If CLIENT pays Third Party directly, CLIENT must establish an account with Third Party. If CLIENT chooses to coordinate third-party vendor services directly, Priority Marketing is not responsible for quality control, proofing printer's proofs or reconciling vendor invoices. If traditional or digital media costs are billed and paid through Priority Marketing, agency commissions will be applied.

g) Prior Approval of CLIENT. Unless otherwise agreed to in writing by PRIORITY MARKETING and the CLIENT, PRIORITY MARKETING will not incur any obligations on behalf of CLIENT to any THIRD PARTY VENDOR or any other party without first obtaining approval from the CLIENT. The CLIENT may require the submission of details of written proposals of THIRD PARTY VENDORS prior to granting approval.

h) Deposits for Professional Services. Deposits may be required in advance on large projects (i.e. sales displays, brochures, web sites, etc.). Special projects outside the scope of services listed above will be estimated individually and invoiced separately. The estimates above do not include printing, photography, travel expenses, event costs, advertising costs or costs associated with publicity/placement efforts such as wire services costs.

i) Ownership of Materials. All layouts, sketches, copy and pre-production material used in items such as, but not limited to, advertisements, brochures, newsletters and press releases produced for CLIENT shall become the exclusive property of CLIENT upon termination of the AGREEMENT and/or payment in full of all amounts owed to PRIORITY MARKETING by CLIENT. In the event CLIENT fails or refuses to pay any amount or any invoice when due, PRIORITY MARKETING in its sole discretion may refuse to perform additional work and may refuse to deliver any layouts, sketches, copy and production materials to CLIENT, its agents, the media and suppliers until PRIORITY MARKETING has been paid in full all amounts owed to PRIORITY MARKETING. PRIORITY MARKETING reserves the right to enter any work created for a client in appropriate marketing, advertising and public relations professional competitions as well as in PRIORITY MARKETING'S portfolios. PRIORITY MARKETING does not provide access to any PRIORITY MARKETING digital accounts used by CLIENT, third-party or other agency, to manage CLIENTS digital programs.

j) Artwork. Proofing is the responsibility of the CLIENT. Priority Marketing is not held liable for errors and omissions once the artwork is approved by CLIENT and sent to the vendor for production. Priority Marketing will not be responsible for errors or omissions after final client approval.

k) Representations. Each party represents and acknowledges that: (a) approval and control over the content of all marketing material developed by PRIORITY MARKETING for CLIENT, including but not limited to, name development, logos, artwork, advertisements, brochures, newsletters and press releases produced for CLIENT ("Marketing Material"), ultimately lies with and is exercised exclusively by the CLIENT; (b) PRIORITY MARKETING does not have a direct financial interest in the success of any marketing program or campaign, and is not benefited directly from the increased sales of CLIENT's products generated by the advertising package; and (c) the CLIENT exercises exclusive control over the distribution of Marketing Material.

l) Confidentiality. In the course of performing consulting services, the parties recognize that PRIORITY MARKETING may come in contact or become familiar with information which the CLIENT or its subsidiaries or affiliates may consider confidential. This information may include, but is not limited to, information pertaining to specific projects, working relationships, or CLIENT information which may be of value to a competitor. PRIORITY MARKETING agrees to keep all such information confidential and not to discuss or divulge it to anyone other than appropriate CLIENT personnel or their designees.

m) Indemnity. CLIENT will, at its expense, defend, indemnify, immunize, and hold harmless PRIORITY MARKETING and all directors, officers, employees, and agents, from and against any damage, liability, contributory, vicarious, or otherwise, cost, or expense arising out of or resulting from any claim, suit or other proceeding in which it is alleged that the Marketing Material infringes the intellectual property rights of any third party, including, but not limited to, any patent rights, trade mark, service mark, copyrights or other proprietary rights of any third party, of which PRIORITY MARKETING is not responsible to research, know or guarantee protection of.

n) Legal Advice. CLIENT acknowledges that PRIORITY MARKETING cannot provide legal advice or an opinion as to the CLIENT's intellectual property rights. CLIENT is advised to obtain an independent legal opinion from an attorney as to its intellectual property rights and all other legal issues.

o) Warranty Disclaimer. All express or implied conditions, representations and warranties, including any implied warranty of merchantability, fitness for a particular purpose, or non-infringement, are disclaimed, except to the extent that such disclaimers are held to be legally invalid. PRIORITY MARKETING has not given and CLIENT has not relied on or bargained for any such warranties.

p) Entire Agreement. This AGREEMENT (including the schedules and annexes hereto) and the documents delivered pursuant hereto constitute the entire agreement and understanding between the parties hereto and supersede any prior agreement and understanding relating to the subject matter of this AGREEMENT. This AGREEMENT may be modified or amended only by a duly authorized written instrument executed by the parties hereto.

q) Invalidity of Provisions. The unenforceability, for any reason, of any term, condition, covenant or provision of this AGREEMENT shall neither limit nor impair the operation, enforceability or validity of any other terms, conditions, provisions or covenants of this AGREEMENT.

r) Notices. Any notice or communication required or permitted here under shall be sufficiently given if sent by first class mail, postage prepaid, to the party to whom directed at their regular place of business or such other address designated from time to time by that party.

s) Governing Law, Venue and Personal Jurisdiction. This AGREEMENT shall be governed in its enforcement, construction and interpretation by the laws of the State of Florida. Venue shall lie exclusively in Lee County, Florida. Each party, by signing this AGREEMENT, agrees to submit himself to the personal jurisdiction of the Courts of Lee County, Florida.

t) Successors. This AGREEMENT shall be binding on or inure to the benefit of the parties and their respective successors, assigns and personal representatives.

u) Attorneys' Fees and Costs. In the event of any litigation between the parties arising out of or relating to this AGREEMENT, each party shall pay their own costs incurred and reasonable attorneys' fees, including attorneys' fees in all investigations, trials, bankruptcies and appeals.

v) Captions. The captions of this AGREEMENT are for convenience and reference only and in no way define, describe, extend or limit the scope or intent of this AGREEMENT or the intent of any of its provisions.

w) Construction. This AGREEMENT shall not be construed against either party regardless of who is responsible for its drafting.

x) No Waiver. The waiver by one party of the performance of any covenant or condition here under shall not invalidate this AGREEMENT, nor shall it be considered to be a waiver by such party of any covenant or condition here under. The waiver by any party of the time for performing any act here under shall not be deemed a waiver of any other act or an identical act required to be performed at a later time. The exercise of any remedy provided by law and the provisions of this AGREEMENT for any remedy shall not exclude other remedies unless they are expressly excluded.

y) Assignability of AGREEMENT. Except as otherwise provided herein, the obligations of the parties under this AGREEMENT may not be assigned without the prior written consent of the other party.

z) Further Assurances. The parties agree to execute any and all further instruments and documents and take all actions as may be reasonably required by either party to effect fully the terms and provisions of this AGREEMENT at any time.

aa) Good Faith Efforts. The CLIENT and PRIORITY MARKETING each covenant to use their best efforts in good faith to comply with the provisions of this AGREEMENT.

bb) Counterparts. This AGREEMENT may be executed simultaneously in two or more counterparts, each of which shall be deemed an original and all of which together shall constitute but one and the same instrument. It shall not be necessary that any single counterpart hereof be executed by all parties hereto so long as at least one counterpart is executed by each party.

cc) Billing Address. Unless notified in writing of any changes by CLIENT, all invoices will be sent via mail through the United States Postal Service to the confirmed business address. Invoices may be sent via email if preferred by the CLIENT.

dd) Retainer Clients. Fees for the first month of service will be prorated if services begin mid-month. Continued monthly retainer fees will be invoiced at the beginning of each service month and will be due as stated in SCOPE OF SERVICES AND MANNER OF COMPENSATION of this AGREEMENT. In the event that the retainer schedule is cancelled, any unused fees will be credited toward future work for up to 18 months from date of retainer cancellation. Cash refunds for unused fees will not be issued; and after 18 months, the unused retainer hours will expire.

OR

dd) One-time or Separate Billing Projects. Professional service fees will be invoiced at 50% of the estimate prior to the project's start and the remaining balance upon completion of the project. In the case that a project becomes inactive due to lack of CLIENT response, direction or approval beyond 30 days of the original proof, CLIENT can be progress-billed for any service fees beyond the 50% deposit.

ee) Website Authorization. CLIENT is engaging PRIORITY MARKETING for the specific project of developing a new website. CLIENT hereby authorizes PRIORITY MARKETING to access this account, and authorizes the internet service provider to provide Priority Marketing with "read/write permission" for the client's web page directory, cgi-bin directory, and any other directories or programs, which need to be accessed by PRIORITY MARKETING for this project, where available.

ff) Website Legality. Priority Marketing does not warrant that the functions contained in the landing page, shopping cart, merchant accounts, databases or any other component, software or hardware or service will meet the CLIENT's requirements or that the operation of the web pages and website or any other component or service will be uninterrupted or error free. The entire risk as to the quality and performance of the website or any other component or service is with Client. In no event will PRIORITY MARKETING be liable to the CLIENT or vendors, affiliates, or any third party for any damages, including any lost profits, lost savings or other incidental, consequential or special damages arising out of the operation of or inability to operate these web pages, website, or services, even if CLIENT has been advised of the possibility of such damages. If any provision of this contract shall be unlawful, void, or for any reason unenforceable, then that provision shall be deemed severable from this contract and shall not affect the validity and enforceability of any remaining provisions. Notwithstanding the location of signing of this document, the CLIENT agrees that for purposes of venue, this contract was entered into in Lee County, Florida, and any dispute will be litigated or arbitrated in Lee County, Florida.

gg) A deposit may be due upon contract signing to begin work.



12140 Carissa Commerce Court, Suite 201
Fort Myers, Florida 33966
(239) 267-2638
prioritymarketing.com



MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT

4B

EXHIBIT A

CHANGE ORDER NO. 1 TO PSSA NO. 23

SCOPE OF PROFESSIONAL SERVICES FOR NATURE TRAIL

PROFESSIONAL SERVICES OF THE CONSULTANT:

Background

The original contract anticipated providing a design and assisting the OWNER with applying for permit(s) or modification(s) for a nature trail across the entire conservation area. At the conceptual level, a cost estimate was provided, and the Board of Supervisors (BOS) determined the cost was more than the community would want to spend on the facility. They requested alternative construction types be considered and a shortened route be reviewed with the goal of bringing the cost into alignment with expectations. Multiple lengths and construction types will be analyzed with costs provided for them.

The BOS has requested assistance with renderings to help educate the public about the potential benefits of the project prior to making a final decision on the length of the project. As part of BOS's education, the group requested a field trip on the northern quarter of the overall route, which is where the first construction would take place.

The following are modifications to the scope of work for the current survey task:

TASK 1.0 Nature Trail Cross-Sections

- CONSULTANT shall prepare a topographic survey for design purposes of the proposed Nature Trail as shown on Attachment I to Exhibit A.
- CONSULTANT shall obtain topographic data on sixty-foot (60') wide cross-sections at one-hundred-foot (100') intervals along the proposed route of approximately three thousand seven hundred feet (3,700').
- CONSULTANT shall locate and measure the elevation of six (6) wet season water table (WSWT) nails set by CONSULTANT's ecologist.
- Horizontal data will be in feet and shall be projected on the Florida State Plane Coordinate System, East Zone, NAD83 (2019). Vertical data will be in feet and shall be referenced to the North American Vertical Datum of 1988 (NAVD88).

CONSULTANT shall provide the topographic data directly to the design engineer(s) in digital CAD format, therefore, a separate survey drawing or signed and sealed submittal is not included as a part of this scope.

The following are additional services/new tasks to be provided by the CONSULTANT:

TASK 2.3 ALTERNATIVES

CONSULTANT shall provide design options using various materials for the PROJECT, along with cost comparisons. CONSULTANT will provide presentation(s) for such option(s) and discuss with OWNER.

TASK 2.4 FIELD TRIP

A field trip for the BOS was requested to better understand what could be expected when the project was completed. The lead biologist and engineer will provide guidance along the path. Explanations will be given of the expected impact of the trail placement and the types of vegetation that will be encountered.

TASK 2.5 RENDERINGS

It is now anticipated that the BOS will hire a marketing firm to assist with educating the community on the project prior to conducting a survey of interest. The CONSULTANT will provide renderings based on site photographs with boardwalk added. These renderings will provide viewers with a realistic anticipation of the trail experience. These can be incorporated into the educational program by the marketing firm or used directly by the BOS.

The CONSULTANT will provide technical assistance to the marketing firm on biology, engineering, and surveying issues.

REIMBURSABLES

Courier and express delivery charges, reproduction of plans and reports, photography, field supplies and costs of other materials and/or equipment specifically used for and solely applicable to this project.

SUB-CONSULTANT SERVICES:

None at this time.

EXHIBIT B

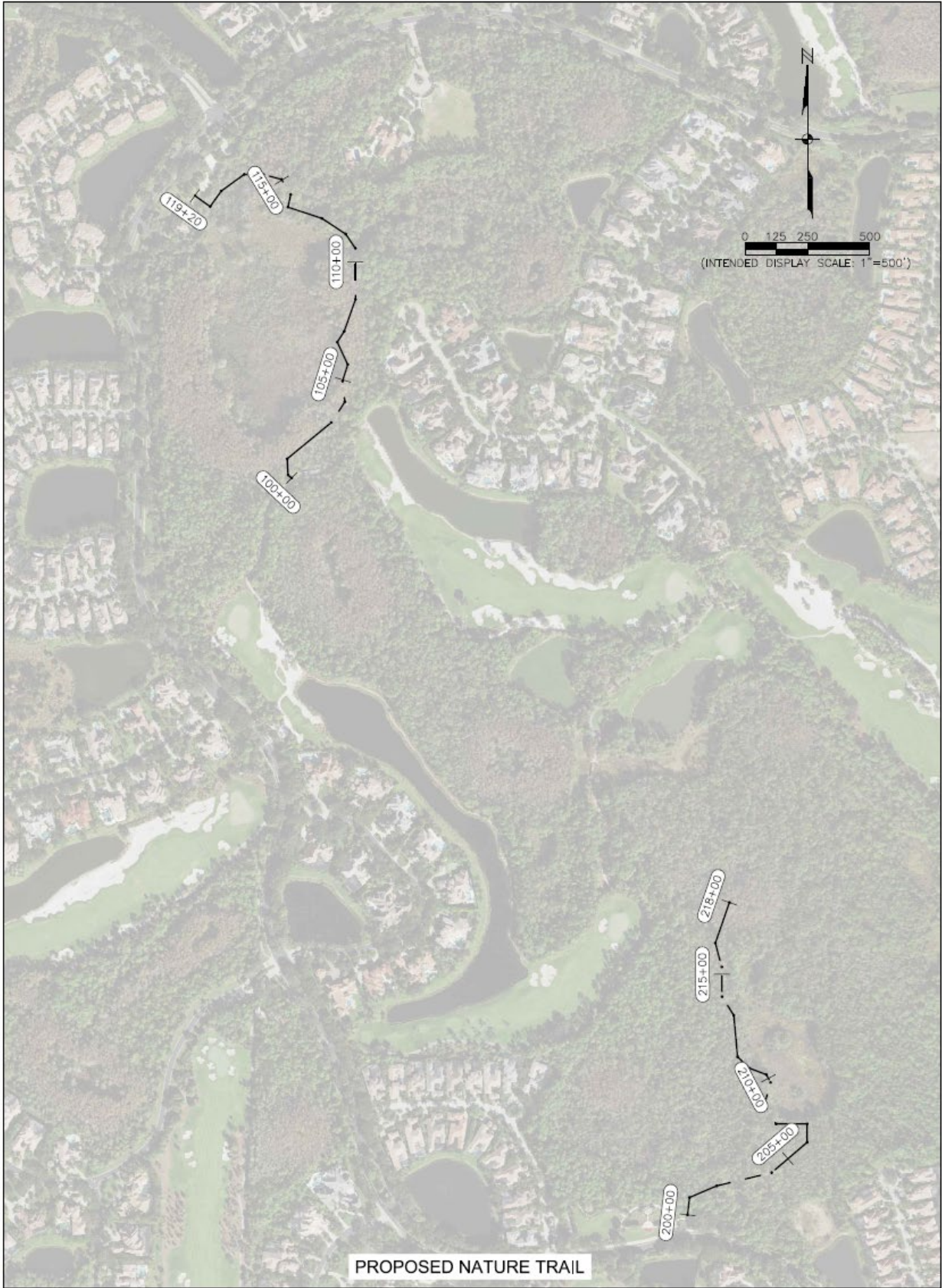
CHANGE ORDER NO. I TO PSSA NO. 23

SUMMARY OF CHANGES TO COMPENSATION

Task	Task Description	Original Contract Amount	Previous Change Order No.(s) n/a	This Change Order No. I	Total Contract with all Supplements	Fee Type*
1	Nature Trail Cross-Sections	\$ 18,660.00	\$ -	\$ (8,000.00)	\$ 10,660.00	LS
2	Permit Research & Preliminary Design	\$ 9,160.00	\$ -	\$ -	\$ 9,160.00	LS
2.1	Protected Species Survey & FBB Roost Survey	\$ 7,240.00	\$ -	\$ -	\$ 7,240.00	LS
2.2	SFWMD ERP & FDEP 404 Env	\$ 34,780.00	\$ -	\$ -	\$ 34,780.00	T&M
2.3	Alternatives	\$ -	\$ -	\$ 12,950.00	\$ 12,950.00	LS
2.4	Field Trips	\$ -	\$ -	\$ 2,100.00	\$ 2,100.00	LS
2.5	Renderings	\$ -	\$ -	\$ 12,200.00	\$ 12,200.00	LS
3	Environmental Resource Permitting (ERP) Support	\$ 11,500.00	\$ -	\$ -	\$ 11,500.00	LS
4	Permit Plans	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	LS
5	City of Bonita Springs Permitting	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	LS
6	Collier County Permitting	\$ 18,000.00	\$ -	\$ -	\$ 18,000.00	T&M
	Reimbursables	\$ -	\$ -	\$ 200.00	\$ 200.00	T&M
TOTAL AGREEMENT:		\$ 117,840.00	\$ -	\$ 19,450.00	\$ 137,290.00	LS; T&M

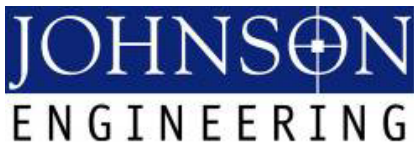
*Fee Type (Time and Materials: T&M, Lump Sum: LS)

ATTACHMENT I TO EXHIBIT A



\\fms01\Drawings\2002\20023589-024\Surveying\Surveys\023589-024_TOPO_SURVEY.dwg (Survey (2)) AP Apr 04, 2023 - 2:17pm

PROPOSED NATURE TRAIL



ATTACHMENT I to EXHIBIT B

**PROFESSIONAL SERVICES
HOURLY RATE SCHEDULE**

August 9, 2022

Professional

9	\$300
8	\$245
7	\$225
6	\$200
5	\$175
4	\$160
3	\$150
2	\$125
1	\$115

Technician

6	\$165
5	\$140
4	\$120
3	\$100
2	\$80
1	\$70

Administrative

3	\$95
2	\$85
1	\$70

Field Crew

4-Person	\$245
3-Person	\$210
2-Person	\$165

Field Equipment

Field Equipment on Separate Schedule

Expert Witness \$400

**Reimbursable Expenses
and Sub-Consultants** Cost + 10%

**Construction Engineering and Inspection
(CEI Services)**

CEI Services Manager	\$185
CEI Senior Project Administrator	\$165
CEI Project Administrator	\$150
Contract Support Specialist	\$125
Senior Inspector	\$115
CEI Inspector III	\$105
CEI Inspector II	\$95
CEI Inspector I	\$85
Compliance Specialist	\$95
CEI Inspector's Aide	\$70

MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT

4C

Item	Description	Unit Price	Est. Quantity Option A	Units	Extended Price A
Phase 1. 1	Mobilization/Demobilization	\$25,000	1	LS	\$25,000
Phase 1. 2	Clearing and Grubbing	\$20,000	0.36	AC	\$7,200
Phase 1. 3	Double Silt Fence	\$10	2,260	LF	\$22,600
Phase 1. 4	Mulched Trail (8' Wide, 2' Shoulders)	\$75	50	LF	\$3,750
Phase 1. 5	Boardwalk (8' Wide)	\$600	1,080	LF	\$648,000
Phase 1. 6	Fill (Dirt)	\$50	0	CY	\$0
Phase 1. 7	Restoration	\$12,000	1	LS	\$12,000
Phase 1. 8	As-Built Survey	\$8,000	1	LS	\$8,000
Phase 1 Construction Cost					\$726,550
20% Contingency (Phase 1.1 through 1.8)					\$145,310
Phase 1 Construction Cost					\$871,860
Phase 1 Env Mitigation		\$350,000	0.36	AC	\$126,000
Total Phase 1 Cost					\$997,860
<i>Phase 2. 2</i>	<i>Clearing and Grubbing</i>	<i>\$20,000</i>	<i>0.63</i>	<i>AC</i>	<i>\$12,600</i>
<i>20% Contingency (Phase 2.2)</i>					<i>\$2,520</i>
<i>Phase 2 Env Mitigation</i>		<i>\$350,000</i>	<i>0.63</i>	<i>AC</i>	<i>\$220,500</i>
Total Phase 2 Clearing/Mitigation					\$235,620
Total Phase 1 Cost w/Phase 2 Addition					\$1,233,480

MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT

4D

Item	Description	Unit Price	Est. Quantity Option A	Units	Extended Price A
Phase 2. 1	Mobilization/Demobilization	\$30,000	1	LS	\$30,000
Phase 2. 2	Clearing and Grubbing*	\$20,000	0.63	AC	\$12,600
Phase 2. 3	Double Silt Fence	\$10	3,900	LF	\$39,000
Phase 2. 4	Mulched Trail (8' Wide, 2' Shoulders)	\$75	165	LF	\$12,375
Phase 2. 5	Boardwalk (8' Wide)	\$600	1,785	LF	\$1,071,000
Phase 2. 6	Fill (Dirt)	\$50	0	CY	\$0
Phase 2. 7	Restoration	\$15,000	1	LS	\$15,000
Phase 2. 8	As-Built Survey	\$10,000	1	LS	\$10,000
Phase 2 Construction Cost					\$1,189,975
20% Contingency (Phase 2.1 through 2.8)					\$237,995
Phase 2 Construction Cost					\$1,427,970
Phase 2 Env Mitigation		\$350,000	0.63	AC	\$220,500
Total Phase 2 Cost					\$1,648,470
Phase 2 Env Mitigation		-\$350,000	0.63	AC	-\$220,500
Total Phase 2 Cost w/Phase 2 Mitigation Covered in Phase 1					\$1,427,970

*Assumes Clearing and Grubbing Will Be Necessary During Phase 2 Construction

MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT

5

Financial Report

September 30, 2022

Mediterra Community
Development District

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Mediterra Community Development District

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, and each major fund of the *Mediterra Community Development District* (the "District"), as of and for the year ended September 30, 2022, 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 accompanying financial statements present fairly, the respective financial position of the governmental activities, and each major fund of the District as of September 30, 2022, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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 Responsibility for the Audit of 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 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 judgement 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 and understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis starting on page 3, 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 on the management's discussion and analysis starting on page 3.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated April __, 2023, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

McDiernit Davis

Orlando, Florida
April __, 2023

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Our discussion and analysis of the *Mediterra Community Development District's* (the "District") financial performance provides an overview of the District's financial activities for the fiscal years ended September 30, 2022 and 2021. Please read it in conjunction with the District's financial statements which immediately follow this discussion.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2022:

- The District's total assets and deferred outflows exceeded its liabilities at September 30, 2022 by \$26,033,526, an increase in net position of \$670,236 in comparison with the prior year.
- At September 30, 2022, the District's governmental funds balance sheet on page 9 reported a combined fund balance of \$1,041,367, a decrease of \$500,569 in comparison with 2021 fiscal year.

Using the Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities on pages 7-8 provide information about the activities of the district as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 9. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

Reporting the District as a whole - Our analysis of the District as a whole begins on page 4. One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in net position. You can think of the District's net position - the difference between assets and liabilities - as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors; however, such as changes in the District's assessment base and the condition of the District's infrastructure, to assess the overall health of the District. The government-wide financial statements can be found on pages 7-8 of this report.

Reporting the District's most significant funds - Our analysis of the District's major funds begins on page 5. The fund financial statements begin on page 9 and provide detailed information about the most significant funds - not the District as a whole. Some funds are required to be established by State law and by bond covenants. All of the District's funds are governmental fund-types.

All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities and governmental funds in a reconciliation with the fund financial statements.

Government-Wide Financial Analysis

The following table reflects the condensed government-wide statements of net position as of September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Assets, excluding capital assets	\$ 1,084,190	\$ 1,568,348
Capital assets, net of depreciation	34,337,971	34,872,706
Total assets	<u>35,422,161</u>	<u>36,441,054</u>
Deferred outflows of resources	98,367	108,468
Liabilities, excluding long-term liabilities	155,908	252,604
Long-term liabilities	9,331,094	10,933,628
Total liabilities	<u>9,487,002</u>	<u>11,186,232</u>
Net Position:		
Net investment in capital assets	25,105,244	24,047,546
Restricted for debt service	446,170	1,077,843
Unrestricted	482,112	237,901
Total net position	<u>\$ 26,033,526</u>	<u>\$ 25,363,290</u>

The following is a summary of the District's governmental activities for the fiscal years ended September 30, 2022 and 2021.

	<u>2022</u>	<u>2021</u>
Revenues:		
Program revenues	\$ 2,483,263	\$ 2,273,080
General revenues	91	14,395
Total revenues	<u>2,483,354</u>	<u>2,287,475</u>
Expenses:		
General government	271,624	246,079
Maintenance and operations	1,084,205	983,938
Interest on long-term debt	457,289	579,981
Total expenses	<u>1,813,118</u>	<u>1,809,998</u>
Change in net position	670,236	477,477
Net position, beginning	25,363,290	24,885,813
Net position, ending	<u>\$ 26,033,526</u>	<u>\$ 25,363,290</u>

Governmental activities for the year ended September 30, 2022 increased the District's net position by \$670,236, as reflected in the table above.

The District's Funds

As the District completed the year, its governmental funds (as presented in the balance sheet on page 9) reported a combined fund balance of \$1,041,367 which is an decrease from last year's balance that totaled \$1,541,936. Significant transactions are discussed below.

- During the fiscal year ended September 30, 2022, \$558,092 of interest and \$8,657,737 of principal was paid on outstanding bonds and notes.

The fund balance of the Debt Service Fund decreased by \$744,780 in the 2022 fiscal year because of payments of principal on outstanding bonds and notes. The fund balance of the General Fund increased by \$244,211. At September 30, 2022, the District's governmental funds reported a combined fund balance of \$1,041,367. Of this total, \$14,246 is nonspendable, \$559,255 is restricted and the remainder is an unassigned fund balance of \$467,866.

Governmental Funds Budgetary Highlights

An operating budget was established by the government board for the District pursuant to the requirements of the Florida Statutes. The budget to actual comparison for the general fund, including the original budget and final adopted budget, is shown on page 12.

Capital Asset and Debt Administration

Capital Assets

At September 30, 2022, the District had approximately \$34.3 million invested in capital assets. This amount represents a net decrease of \$534,735 for fiscal year 2022 depreciation.

<u>September 30,</u>	<u>2022</u>	<u>2021</u>	<u>Change</u>
Capital assets not being depreciated	\$ 29,178,178	\$ 29,178,178	\$ -
Capital assets being depreciated	16,430,330	16,430,330	-
Total, prior to depreciation	45,608,508	45,608,508	-
Accumulated depreciation	(11,270,537)	(10,735,802)	(534,735)
Net capital assets	<u>\$ 34,337,971</u>	<u>\$ 34,872,706</u>	<u>\$ (534,735)</u>

More information about the District's capital assets is presented in Note 4 to the financial statements.

Debt

At September 30, 2022, the District had \$9.4 million in bonds and notes outstanding. This amount represents a net decrease of \$1,604,737 from the prior fiscal year.

<u>September 30,</u>	<u>2022</u>	<u>2021</u>	<u>Change</u>
Series 2012 Bonds	\$ -	\$ 7,980,000	\$ (7,980,000)
Series 2013 Bonds	2,710,000	2,875,000	(165,000)
Series 2022 Note	6,649,000	-	6,649,000
Series 2017 Note	-	108,737	(108,737)
	<u>\$ 9,359,000</u>	<u>\$ 10,963,737</u>	<u>\$ (1,604,737)</u>

Additional information on the District's long-term debt is presented in Note 5 to the financial statements.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to show the District's accountability for the funds it receives. If you have questions about this report or need additional financial information, contact the Mediterra Community Development District's, Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

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FINANCIAL STATEMENTS

Mediterra Community Development District
Statement of Net Position
September 30, 2022

	Governmental Activities
Assets	
Cash	\$ 504,521
Assessments receivable	12,822
Due from other governmental agencies	234
Prepaid	11,900
Deposits	2,346
Restricted assets:	
Temporarily restricted investments	552,367
Capital assets:	
Capital assets not being depreciated	29,178,178
Capital assets being depreciated, net	5,159,793
Total assets	35,422,161
Deferred Outflows of Resources	
Deferred charge on refunding	98,367
Liabilities	
Accounts payable and accrued expenses	42,823
Accrued interest payable	113,085
Noncurrent liabilities:	
Due within one year	849,000
Due in more than one year	8,482,094
Total liabilities	9,487,002
Net Position	
Net investment in capital assets	25,105,244
Restricted for debt service	446,170
Unrestricted	482,112
Total net position	\$ 26,033,526

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Mediterra Community Development District
Statement of Activities
Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions		Governmental Activities
Governmental activities:					
General government	\$ 271,624	\$ 222,069	\$ -	\$ (49,555)	
Maintenance and operations	1,084,205	886,402	-	(197,803)	
Interest on long-term debt	457,289	1,372,959	1,833	917,503	
Total governmental activities	\$ 1,813,118	\$ 2,481,430	\$ 1,833	670,145	
		General Revenues:			
		Investment income		91	
		Total general revenues		91	
		Change in net position		670,236	
		Net position, beginning		25,363,290	
		Net position, ending		\$ 26,033,526	

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Mediterra Community Development District
Balance Sheet - Governmental Funds
September 30, 2022

	General	Debt Service	Total Governmental Funds
Assets			
Cash	\$ 504,521	\$ -	\$ 504,521
Investments	-	552,367	552,367
Assessments receivable	5,934	6,888	12,822
Due from other governments	234	-	234
Prepaid	11,900	-	11,900
Deposits	2,346	-	2,346
Total assets	<u>\$ 524,935</u>	<u>\$ 559,255</u>	<u>\$ 1,084,190</u>
Liabilities and Fund Balances			
Liabilities:			
Accounts payable and accrued expenses	\$ 42,823	\$ -	\$ 42,823
Total liabilities	<u>42,823</u>	<u>-</u>	<u>42,823</u>
Fund Balances:			
Nonspendable	14,246	-	14,246
Restricted for debt service	-	559,255	559,255
Unassigned	467,866	-	467,866
Total fund balances	<u>482,112</u>	<u>559,255</u>	<u>1,041,367</u>
Total liabilities and fund balances	<u>\$ 524,935</u>	<u>\$ 559,255</u>	
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			34,337,971
Deferred charges on refunding are not financial resources and therefore are not reported as assets in governmental funds.			98,367
Liabilities not due and payable from current available resources are not reported in governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide statements.			
Accrued interest payable	(113,085)		
Bonds and notes payable	<u>(9,331,094)</u>		<u>(9,444,179)</u>
Net position of governmental activities			<u>\$ 26,033,526</u>

Mediterra Community Development District
Statement of Revenues, Expenditures and Changes in the Fund Balances
Governmental Funds
Year Ended September 30, 2022

	<u>General</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
Revenues			
Special assessments	\$ 1,108,471	\$ 1,372,959	\$ 2,481,430
Investment and other income	91	1,833	1,924
Total revenues	<u>1,108,562</u>	<u>1,374,792</u>	<u>2,483,354</u>
Expenditures			
Current			
General government	201,998	69,626	271,624
Maintenance and operations	549,470	-	549,470
Debt service:			
Interest	4,146	553,946	558,092
Principal	108,737	8,549,000	8,657,737
Total expenditures	<u>864,351</u>	<u>9,172,572</u>	<u>10,036,923</u>
Excess (Deficit) of Revenues Over Expenditures	<u>244,211</u>	<u>(7,797,780)</u>	<u>(7,553,569)</u>
Other Financing Sources (Uses):			
Notes issued	-	7,053,000	7,053,000
Net change in fund balances	244,211	(744,780)	(500,569)
Fund balances, beginning of year	237,901	1,304,035	1,541,936
Fund balances, end of year	<u>\$ 482,112</u>	<u>\$ 559,255</u>	<u>\$ 1,041,367</u>

Mediterra Community Development District
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
 Governmental Funds to the Statement of Activities**
 Year Ended September 30, 2022

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

Net Change in Fund Balances - total governmental funds		\$ (500,569)
<p>Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources; however, in the statement of net position the cost of those assets is recorded as capital assets. Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activities.</p>		
Depreciation		(534,735)
<p>Repayments of long-term liabilities are reported as expenditures in governmental funds, while repayments reduce long-term liabilities in the statement of net position.</p>		
Principal payments	8,657,737	
Notes issued	(7,053,000)	
	<u>1,604,737</u>	1,604,737
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Change in accrued interest	113,107	
Amortization of deferred charge on refunding	(10,101)	
Amortization of bond discount	(2,203)	
	<u>100,803</u>	100,803
Change in net position of governmental activities		<u><u>\$ 670,236</u></u>

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Mediterra Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special assessments	\$ 1,107,013	\$ 1,107,013	\$ 1,108,471	\$ 1,458
Investment income	-	-	91	91
Total revenues	1,107,013	1,107,013	1,108,562	1,549
Expenditures				
Current				
General government	276,936	276,936	201,998	74,938
Maintenance and operations	740,077	740,077	549,470	190,607
Debt service:				
Principal	-	-	108,737	(108,737)
Interest	-	-	4,146	(4,146)
Total expenditures	1,017,013	1,017,013	864,351	152,662
Excess (Deficit) of Revenues Over				
Expenditures	90,000	90,000	244,211	154,211
Fund balance, beginning	237,901	237,901	237,901	-
Fund balance, ending	\$ 327,901	\$ 327,901	\$ 482,112	\$ 154,211

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NOTES TO FINANCIAL STATEMENTS

NOTE 1 NATURE OF ORGANIZATION

The Mediterra Community Development District (the "District") previously known as Mediterra South Community Development District (the "South"), was established on September 14, 1999, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190 of the Florida Statutes, by Collier County Ordinance No. 99-67 and amended its boundaries on July 2, 2001 by Collier County Ordinance 2001-38. The Act provides, among other things, the power to manage basic services for community development, the power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

On June 11, 2018, The South merged with Mediterra North Community Development District to operate under the new name of the District.

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 a Board of Supervisors (the "Board"), which is composed of five members. The Supervisors are elected by qualified electors living within the District. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has a final responsibility for:

- Assessing and levying special assessments
- Approving budgets
- Exercising control over facilities and property
- Controlling the use of funds generated by the District
- Approving the hiring and firing of key personnel
- Financing improvements

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include or exclude a potential component unit in the reporting entity was made by applying the criteria set forth by Generally Accepted Accounting Principles (GAAP). The primary criteria for including organizations within the District's reporting entity, is defined by the Governmental Accounting Standards Board (GASB) Statement No. 14, 39 and 61. The District is financially accountable if it appoints a voting majority of the organization's governing body and (a) a separately elected governing board, (b) a governing board appointed by a higher level of government, or a jointly appointed board. Based on the foregoing criteria, no potential component units were found.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the District conform to Generally Accepted Accounting Principles (GAAP) as applicable to governments in accordance with those promulgated by the Governmental Accounting Standards Board (GASB). The following is a summary of the District's more 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 the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by assessments, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The business-type activities are reported separately in government-wide financial statements; however, at September 30, 2022, the District did not have any significant business-type activities. Therefore, no business-type activities are reported. Assessments and other items not properly included as program revenues (i.e., charges to customers or applicants who purchase, use, or directly benefit from goods or services) are reported as general revenues.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Basis of 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 the related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and other 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 District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

The District's Assessments are included on the property tax bill that all landowner's receive. The Florida Statutes provide that special assessments may be collected by using the Uniform Method. Under the Uniform Method, the District's Assessments will be collected together with County and other taxes. These Assessments will appear on a single tax bill issued to each landowner subject to such. The statutes relating to enforcement of County taxes provide that County taxes become due and payable on November 1 of the year when assessed or as soon thereafter as certified tax roll is received by the Tax Collector and constitute a lien upon the land from January 1 of such year until paid or barred by operation of law. Such taxes (together with any assessments, being collected by the Uniform Method) are to be billed, and landowners in the District are required to pay all such taxes and assessments, without preference in payment of any particular increment of the tax bill, such as the increment owing for the District's Assessments. Upon any receipt of moneys by the Tax Collector from the Assessments, such moneys will be delivered to the District.

All city, county, school and special district ad valorem taxes, non-ad valorem special assessments and voter-approved ad valorem taxes levied to pay principal of and interest on bonds, including the District Assessments, that are collected by the Uniform Method are payable at one time. If a taxpayer does not make complete payment of the total amount, he or she cannot designate specific line items on his or her tax bill as deemed paid in full and such partial payment is not to be accepted and is to be returned to the taxpayer, provided, however that a taxpayer may contest a tax assessment pursuant to certain conditions in Florida Statutes and other applicable law.

Under the Uniform Method, if the Assessments are paid during November when due or at any time within thirty (30) days after mailing of the original tax notice or during the following three months, the taxpayer is granted a variable discount equal to 4% in November and decreasing one percentage point per month to 1% in February. March payments are without discount. Pursuant to Section 197.222, Florida Statutes, taxpayers may elect to pay estimated taxes, which may include non-ad valorem special assessments such as the District's Assessments in quarterly installments with a variable discount equal to 6% on June 30 decreasing to 3% on December 31, with no discount on March 31. All unpaid taxes and assessments become delinquent on April 1 of the year following assessment, and the Tax Collector is required to collect taxes prior to April 1 and after that date to institute statutory procedures upon delinquency to collect assessed taxes. Delay in the mailing of the notices to taxpayers may result in a delay throughout this process.

Collection of Delinquent Assessments under the Uniform Method is, in essence, based upon the sale by the Tax Collector of "tax certificates" and remittance of the proceeds of such sale to the District for payment of the Assessment due.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The District reports the following major governmental funds:

General Fund - The General Fund is the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.

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.

For the year ended September 30, 2022, the District does not report any proprietary funds.

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

Cash, Deposits and Investments

The District maintains deposits with "Qualified Public Depositories" as defined in Chapter 280, Florida Statutes. All Qualified Public Depositories must place with the Treasurer of the State of Florida securities in accordance with collateral requirements determined by the State's Chief Financial Officer. In the event of default by a Qualified Public Depository, the State Treasurer will pay public depositors all losses. Losses in excess of insurance and collateral will be paid through assessments between all Qualified Public Depositories.

Under this method, all the District's deposits are fully insured or collateralized at the highest level of security as defined by *Governmental Accounting Standards Board, Statement Number 40, Deposits and Investment Disclosures (An Amendment of Governmental Accounting Standards Board, Statement Number 3)*.

Investments of the District are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The District's investments consist of investments authorized in accordance with Section 218.415, Florida Statutes.

Capital Assets

Capital assets, which include primarily infrastructure assets (e.g., roads, sidewalks, water management systems and similar items), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial/individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost and estimated historical cost if purchased or constructed. Donated 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 asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

<u>Assets</u>	<u>Years</u>
Infrastructure	10 - 30
Improvements other than buildings	10 - 15

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

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 using the straight-line method. Bonds payable are reported net of premiums or discounts. Bond issuance costs are expensed.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the 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 net 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. The District has one item that qualifies for reporting in this category for the year ended September 30, 2022.

In addition to liabilities, the statement of net 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. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2022.

Net Position Flow Assumptions

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted - net position to have been depleted before unrestricted-net position is applied.

Fund Balance Flow Assumptions

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes fund balance amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of an ordinance or resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance or resolution remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board of Supervisors has authorized the District Manager to assign amounts for specific purposes. The Board of Supervisors may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above an additional action is essential to either remove or revise a commitment.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the U.S. requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

New Accounting Standards Issued

In fiscal year 2022, the District has not implemented any new accounting standards with a material effect on the District's financial statements.

Stewardship, Compliance and Accountability

Budgetary Information

The District is required to establish a budgetary system and an approved annual budget. Annual budgets are legally adopted on a basis consistent with generally accepted accounting principles for the general fund. Any revision to the budget must be approved by the District Board. The budgets are compared to actual expenditures. In instances where budget appropriations and estimated revenues have been revised during the year, budget data presented in the financial statements represent final authorization amounts.

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

- Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- A public hearing is conducted to obtain comments.
- Prior to October 1, the budget is legally adopted by the District Board.
- Certain budget changes must be approved by the District Board.
- Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

NOTE 3 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.

At September 30, 2022, restricted cash of \$10,000 was included in the cash balance.

Investments

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

Under GASB 72, assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable, and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

Instead of establishing a written investment policy, the District elected to limit investments to those approved by Florida Statutes and the District Trust Indenture. Authorized District investments include, but are not limited to:

1. The Local Government Surplus Funds Trust Fund (SBA);
2. Securities and Exchange Commission Registered Money Market Funds with the highest credit quality rating from a nationally recognized rating agency;
3. Interest-bearing time deposits or savings accounts in qualified public depositories;
4. Direct obligations of the U.S. Treasury.

The District has the following recurring fair value measurements as of September 30, 2022:

- Money market mutual funds of \$552,367 are valued using Level 2 inputs.

The following is a summary of the District's investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Weighted Average Maturity</u>
First American Government Obligation Fund Y	\$ 552,367	AAAm	18 days
	<u>\$ 552,367</u>		

Custodial credit risk

For an investment, custodial credit risk is the risk that the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. At September 30, 2022, all investments, except for investments in money market funds, were held in custodial accounts in the District's name by an independent custodial bank.

Concentration risk

The District does not have a formal policy for addressing interest rate risk; however, investments are made with discretion, to see reasonable returns, preserve capital, and in general, avoid speculative investments. The District manages its exposure to declines in fair values from interest rate changes by reviewing the portfolio on an ongoing basis for changes in effective yield amounts.

Credit risk

Florida Statutes require investments held by the District to have the highest credit quality rating from a nationally recognized rating agency. The District complies with the requirements of the Florida Statutes.

Interest rate risk

Florida Statutes provide that the investment portfolio be structured in such a manner as to provide sufficient liquidity to pay obligations as they come due. The District complies with the requirements of the Florida Statutes.

NOTE 4 CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land and improvements	\$ 29,178,178	\$ -	\$ -	\$ 29,178,178
Total capital assets, not being depreciated	29,178,178	-	-	29,178,178
Capital assets being depreciated:				
Infrastructure	15,868,539	-	-	15,868,539
Improvements other than buildings	561,791	-	-	561,791
Total capital assets being depreciated	16,430,330	-	-	16,430,330
Total capital assets	45,608,508	-	-	45,608,508
Less accumulated depreciation for:				
Infrastructure	(10,174,011)	(534,735)	-	(10,708,746)
Improvements other than buildings	(561,791)	-	-	(561,791)
Total accumulated depreciation	(10,735,802)	(534,735)	-	(11,270,537)
Total capital assets being depreciated, net	5,694,528	(534,735)	-	5,159,793
Governmental activities capital assets, net	\$ 34,872,706	\$ (534,735)	\$ -	\$ 34,337,971

Depreciation of \$534,735 was allocated to maintenance and operations in the Statement of Activities. The infrastructure for the District is completed.

NOTE 5 BONDS AND NOTES PAYABLE

Capital Improvement Revenue Refunding Bonds, Series 2012 - Public Offering

On May 17, 2012, the District issued \$13,455,000 Series 2012 Capital Improvement Revenue Refunding Bonds. The Series 2012 Bonds are a combination of Serial Bonds of \$6,355,000 and Term Bonds of \$7,100,000. Serial Bonds gradually mature from May 1, 2013 through May 1, 2023 with variable interest rates ranging from 2.4% to 4.65%. The Term Bonds are due May 1, 2031 with a fixed interest rate of 5.1%. Interest is paid semi-annually on each May 1 and November 1. The Bonds were issued to refund and redeem all of the outstanding principal amount of the Series 1999A in the amount of \$3,380,000 and the Series 2001 in the amount of \$4,165,000. The District also loaned Bond funds of \$6,025,000 to the Mediterra North CDD pursuant to the Interlocal Agreement (the "North Loan") to finance the refunding and redemption of the entire outstanding principal amount of the North District's Capital Improvement Revenue Bonds, Series 2001A in the amount of \$6,025,000. As part of the merger the bond balance is consolidated in 2018 fiscal year. The Bonds are secured by the pledge of revenues derived from the collection of non-ad valorem special assessments.

The Series 2012 Bonds will be payable from and secured by the Series 1999 and 2001 Mediterra South Assessments and the Series 2001 Mediterra North Assessments.

Some of the bonds are subject to optional, mandatory and extraordinary redemption at par on a schedule of annual redemption maturity dates. The District is required to redeem the bonds at par prior to schedule from the proceeds of any assessments prepaid or if certain events occur as outlined in the Bond Indenture.

NOTE 5 BONDS AND NOTES PAYABLE (CONTINUED)

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirements as defined in the Indenture. The requirement has been met for the fiscal year ended September 30, 2022.

The Bond Indentures have certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service. The District is in compliance with the requirements of the Bond Indentures. In the event of default, Bonds outstanding to be due and payable immediately.

In March 2022, the Series 2012 Bonds were refunded with the Series 2022 Capital Improvement Revenue Refunding Note. For the 2022 fiscal year, interest and principal of \$8,379,552 was paid on these bonds. Special assessment revenue pledged was \$1,092,554 in the 2022 fiscal year.

Capital Improvement Revenue Refunding Bonds, Series 2013 - Public Offering

On May 3, 2013, the District issued \$4,030,000 Series 2013 Capital Improvement Revenue Refunding Bonds. The Series 2013 Bonds consist of \$1,640,000 Term Bonds due May 1, 2024 with a fixed interest rate of 4.125% and \$2,390,000 Term Bonds due May 1, 2034 with a fixed interest rate of 5.0%. Interest is paid semi-annually on each May 1 and November 1. Principal on the Series 2013 Bonds is paid serially and commences on May 1, 2014. The Bonds were issued to redeem and refund the Series 2003A Bonds and are secured by the pledge of revenues derived from the collection of non-ad valorem special assessments.

The bonds are subject to optional, mandatory and extraordinary redemption at certain maturity dates. The District is required to redeem the bonds at par prior to schedule from the proceeds of any assessments prepaid or if certain events occur as outlined in the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirements as defined in the Indenture. The requirement has been met for the fiscal year ended September 30, 2022.

The Bond Indentures have certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service. The District is in compliance with the requirements of the Bond Indentures. In the event of default, Bonds outstanding to be due and payable immediately.

As of September 30, 2022, total principal and interest remaining on the Series 2013 Bonds was \$3,662,863. For the 2022 fiscal year, interest and principal of \$304,244 was paid on these bonds. Special assessment revenue pledged was \$315,609 in the 2022 fiscal year.

Improvement Revenue Note, Series 2017 - Private Placement

In May 2017, the District issued \$400,000 Series 2017 Improvement Revenue Note from Florida Community Bank, N.A. with a fixed interest rate of 4.0%. Interest is paid semi-annually on each May 1 and November 1. Principal payments are due May 1 each year beginning May 1, 2018. The Note was issued to provide funds to finance a capital improvement project.

The Note is secured by special assessment and other assets of the District. The Note Agreement requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirements as defined in the Note Agreement. The requirement has been met for the fiscal year ended September 30, 2022. In the event of default, the Lender may declare the entire amount immediately due and payable without notice to the District.

As of September 30, 2022, the note was paid off. For the 2022 fiscal year, interest and principal of \$112,883 was paid on this Note. Special assessment revenue pledged was \$1,108,471 in the 2022 fiscal year.

NOTE 5 BONDS AND NOTES PAYABLE (CONTINUED)

Capital Improvement Revenue Refunding Note, Series 2022 - Private Placement

In March 2022, the District issued a \$7,053,000 Series 2022 Capital Improvement Revenue Refunding Note with a fixed interest rate of 2.09%. Interest is paid semi-annually on each May 1 and November 1. Principal payments are due May 1 each year beginning May 1, 2022. The proceeds will be used to refund all of the outstanding principal amount of the Series 2012 Bonds in the amount of \$7,980,000 and pay for the costs of issuance of the Series 2022 Note.

The Series 2022 Note will be payable from and secured by the revenues derived by the District from the special assessments imposed, levied and collected by the District in amounts sufficient to pay the principal and interest, when due.

The note is subject to optional, mandatory and extraordinary redemption, in whole or in part, prior to maturity. The District is required to redeem the note, in part, at a redemption price equal to the principal amount being redeemed, without premium, together with accrued interest, on May 1 of the years and in the principal amounts set forth in the Note Indenture.

As September 30, 2022, total principal and interest remaining on the Series 2022 Note was \$7,363,069. For the 2022 fiscal year, interest and principal of \$419,150 was paid on these bonds. Special assessment revenue pledged was \$35,592 in the 2022 fiscal year.

The balance of the long-term bonds at September 30, 2022 is summarized as follows:

<u>September 30</u>	<u>2022</u>
Bond principal balance	\$ 2,710,000
Less unamortized bond discount	(27,906)
Net balance	<u>\$ 2,682,094</u>

Long-term liability activity for the year ended September 30, 2022 was as follows:

	<u>Beginning</u>				<u>Ending</u>	<u>Due</u>
	<u>Balance</u>	<u>New Issue</u>	<u>Reductions</u>	<u>Amortization</u>	<u>Balance</u>	<u>Within</u>
						<u>One Year</u>
Special Assessment						
Revenue Bonds:						
Series 2012	\$ 7,980,000	\$ -	\$ (7,980,000)	\$ -	\$ -	\$ -
Series 2013	2,875,000	-	(165,000)	-	2,710,000	170,000
Original issue discount	(30,109)	-	-	2,203	(27,906)	-
Improvement Revenue						
Note, Series 2017	108,737	-	(108,737)	-	-	-
Note, Series 2022	-	7,053,000	(404,000)	-	6,649,000	679,000
Total	<u>\$ 10,933,628</u>	<u>\$ 7,053,000</u>	<u>\$ (8,657,737)</u>	<u>\$ 2,203</u>	<u>\$ 9,331,094</u>	<u>\$ 849,000</u>

NOTE 5 BONDS AND NOTES PAYABLE (CONTINUED)

At September 30, 2022, the scheduled debt service requirements on long-term debt were as follows:

Year Ending September 30,	Bonds Payable		Notes Payable		Total
	Principal	Interest	Principal	Interest	
2023	\$ 170,000	\$ 132,438	\$ 679,000	\$ 138,964	\$ 1,120,402
2024	180,000	125,425	693,000	124,773	1,123,198
2025	185,000	118,000	708,000	110,289	1,121,289
2026	195,000	108,750	722,000	95,492	1,121,242
2027	210,000	99,000	738,000	80,402	1,127,402
2028-2032	1,210,000	327,250	3,109,000	164,149	4,810,399
2033-2034	560,000	42,000	-	-	602,000
	<u>\$ 2,710,000</u>	<u>\$ 952,863</u>	<u>\$ 6,649,000</u>	<u>\$ 714,069</u>	<u>\$ 11,025,932</u>

NOTE 6 OTHER TRANSACTIONS

For the fiscal year ended September 30, 2022, the Mediterra Golf Club paid assessments totaling \$129,259.

NOTE 7 MAINTENANCE SERVICE AGREEMENT

On June 26, 2014, the District entered into a maintenance service agreement with Mediterra Community Association, Inc. ("the Association"). The Association shall provide, at no cost, routine landscape maintenance services; provided, however, installation of additional plant material of any kind shall be at the cost of the District's cost.

NOTE 8 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 maintains commercial insurance coverage to mitigate the risk of loss. Coverage may not extend to all situations. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. The District has not experienced any insurance claims under the commercial coverage in the previous three years.

NOTE 9 MANAGEMENT COMPANY

The District has contracted with a management company to perform management consulting services, which include financial consulting and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreements, the District compensates the management company for management, accounting, financial reporting and other administrative costs.

DRAFT

COMPLIANCE SECTION



**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
Mediterra Community Development District

We have audited, in accordance with 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 the *Mediterra Community Development District* (the "District") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated April __, 2023.

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) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing 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 may exist that have not been 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 grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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.

McDermitt Davis

Orlando, Florida
April __, 2023

MANAGEMENT LETTER

Board of Supervisors
Mediterra Community Development District

Report on the Financial Statements

We have audited the financial statements of the *Mediterra Community Development District* (the "District"), as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated April __, 2023.

Auditor's Responsibility

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

Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant'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 April __, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information has been disclosed in the notes to the financial statements.

Financial Condition and Management

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

Pursuant to Sections 10.554(1)(i)5b.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's 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.

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

Specific Information (Unaudited)

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

- a. The total number of district employees compensated in the last pay period of the district's fiscal year as 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 3.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as 0.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$13,508.

- e. The District did not have any construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final budget under Section 189.016(6), Florida Statutes, as included in the general fund budget statement.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the district reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the district as:

	2012 North		2012 South Debt		2012A-1 South		2013 South	
	O&M	Debt Service	Service	Debt Service	Debt Service	Debt Service	Debt Service	Debt Service
Coach	\$ 1,053.55	\$ 795.17	\$ 704.57	\$ 772.51	\$ -	\$ -	\$ -	\$ -
Coach 1	1,053.55	830.03	-	-	-	-	-	-
Estate 1	1,053.55	2,862.61	-	-	-	-	-	-
Estate 1A	1,053.55	3,645.02	-	-	-	-	-	-
Estate SF	1,053.55	-	2,357.15	-	-	-	-	-
Estate SF A	1,053.55	-	-	2,317.53	-	-	-	-
Estate SF B	1,053.55	-	-	2,935.54	-	-	-	-
Manor 1	1,053.55	2,862.61	-	-	-	-	-	-
Manor 2	1,053.55	2,942.13	-	-	-	-	-	-
Manor 3	1,053.55	3,021.66	-	-	-	-	-	-
Manor A	1,053.55	4,222.16	-	-	-	-	-	-
Manor SF	1,053.55	-	2,357.15	-	-	-	-	-
Manor SF A	1,053.55	-	-	2,472.02	-	-	-	-
Manor SF B	1,053.55	-	-	2,781.03	-	-	-	-
Manor SF C	1,053.55	-	-	2,317.53	-	-	-	-
SF - 90	1,053.55	-	-	-	-	-	2,752.41	-
Villa 1	1,053.55	1,391.54	-	-	-	-	-	-
Villa 2	1,053.55	1,113.23	-	-	-	-	-	-
Villa 2A	1,053.55	1,867.52	-	-	-	-	-	-
Villa A	1,053.55	-	939.42	1,446.89	-	-	-	-
Villa B	1,053.55	-	939.42	1,081.51	-	-	-	-
Villa C	1,053.55	-	939.42	-	-	-	1,376.21	-

- b. The total amount of special assessments collected by or on behalf of the district as \$2,481,430.
- c. The total amount of outstanding bonds issued by the district and the terms of such bonds as disclosed in the notes.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

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

McDermitt Davis

Orlando, Florida
 April __, 2023



934 North Magnolia Avenue, Suite 100
Orlando, Florida 32803
407-843-5406
www.mcdermittdavis.com

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH
THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES**

Board of Supervisors
Mediterra Community Development District

We have examined Mediterra Community Development District's (the "District") compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2022. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

McDermitt Davis

Orlando, Florida
April __, 2023

DRAFT

MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2023-04

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

WHEREAS, the District’s Auditor, McDirmit Davis, has heretofore prepared and submitted to the Board, for accepting, the District’s Audited Financial Report for Fiscal Year 2022;

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

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

PASSED AND ADOPTED this 19th day of April, 2023.

ATTEST:

MEDITERRA COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Audited Financial Statements for Fiscal Year 2022

Exhibit A: Audited Financial Statements for Fiscal Year 2022

MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT

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M.R.I. Inspection LLC

5570 Zip Dr.
Fort Myers Fl. 33905
239-984-5241 Office
239-236-1234 Fax



CGC 1507963

Name

Mediterra CDD
c/o Wrathell, Hunt, & Associates,
LLC
9220 Bonita Beach Rd Suite 214
Bonita Springs, Florida 34135

Proposal

Date	Estimate #
------	------------

3/16/2023 3998

Project

2023 Inspection
Mediterra HOA

Description	Total
<p>This proposal is for the total cost to inspect all interconnect pipes, curb inlets, junction boxes, control structures, pipe ends and storm structures. We will utilize a diver to physically inspect and determine the amount of sand, debris and blockage within each structure. We will provide an inspection report and a proposal cost to clean all structures found to contain 25% or more obstruction and any repairs needed. This price includes all labor, material and equipment needed to complete this job.</p> <p>Any work completed outside the scope of this proposal will result in additional charges.</p>	6,500.00

Please know that we cannot hold pricing according to our normal terms, as our vendors are not holding pricing to us. All quotes will need to be reviewed at the time of contract.

Total \$6,500.00

M.R.I. Underwater Specialist utilizes the federal E-Verify program in contracts with public employers
All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Additional charges may occur if any changes are made during scope of work and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. All contractors are fully covered under general liability insurance. We will not be responsible for any unforeseen incidents, when we dewater any wet well system. Due to sink holes crevasses or breeches etc. in and around wet well. This proposal does not include replacing any landscaping(Grass,trees, shrubs.etc.) all Jobsites will be left clean,

Authorized Signature

Michael Radford
Michael Radford President

Acceptance of Proposal The Above price, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payments will be made within 30 days after invoiced. If not we will agree to pay a 10% late fee. This proposal may be withdrawn if not accepted within thirty (30) days.

Signature _____

Date of acceptance _____

MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT

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Greetings,

This email is an explanation of the palm removal process and the scope of that project.

Back Story: Last week Solitude informed me that they would begin removing seeded palms from the District's lake banks (high water mark to the current levels). This is done to prevent damage to the District's lake banks and also to limit the amount of nutrient loading that can occur when these palms drop their seed pods into the stormwater system.

They did inform me that some of these palms were large trees, I told them to ensure they were complying with the detailed specifications of their contract and gave them permission to move forward with the removal process.

Removal: There were no palms removed from the resident's side of the lakes, below the high water mark and these palms removed ranged in size from very small seedlings to larger palms. The wetlands team removed the following;

Buonasera lake #67 - 7 palms

Celebrita lake #66S - 2 palms

Felicita lake # 68 -15 palms

Locarno lake #70 -16 palms

Staff instructed Solitude to halt the program on Wednesday 3.22.23, they were on site Thursday 3.23.23 removing some juvenile Brazilian peppers that were located around Lakes 70 & 68.

Current Status: Moving forward, staff has instructed Solitude to only remove palms on the lake bank that are below the high water mark and are less than waist height. If Solitude identifies a larger palm requiring removal due to possible damage to the District's lake banks they will inform me, I will then provide the District Managers a report and they can discuss removal with the Supervisors on a case by case basis.

I will have Solitude review the stumps of the palms that were removed and come up with a plan to make it a more aesthetically pleasing view, thank you.

Respectfully,

Shane Willis
Operations Manager
Wrathell , Hunt, & Associates, LLC
9220 Bonita Beach Road
Suite #214
Bonita Springs, FL 34135
(239) 259-4299 ©

**MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT**

**MAINTENANCE OF WATER MANAGEMENT
AREAS**

DETAILED SPECIFICATIONS

SCOPE OF WORK - The contractor shall furnish all labor, materials, supervision, equipment, supplies, tools, services, and all other necessary incidentals required to perform complete maintenance of water management areas as detailed below.

MEDITERRA COMMUNITY DEVELOPMENT DISTRICT

EXISTING FACILITIES

Exhibit “B” is a map showing the locations to be maintained by this contract.

DETAILED SPECIFICATIONS

1. **General.**

Work under this section includes furnishing all labor, supplies, equipment and materials, and performing all operations connected with the completion of required water management areas maintenance and monitoring of area ponds, as depicted within Exhibits “A” and “B”, the size and locations of which shall be independently verified by Contractor. Various approved construction plans should be consulted for any variations from this list of requirements which may apply to individual wetland creation areas.

- The aquatic weed control program includes the mechanical removal or spraying of water management areas, as designated in Exhibit “A” accompanying this specification. These operations are for the removal of water hyacinths, cattails, broadleaf weeds and grasses, Torpedo Grass, Hydrilla and other noxious or invasive weeds, including Thalia & Bull Rush, including bottom rooted aquatic weeds that are unsightly or may impede the flow of water in the lakes and flow ways.
- Algae is an ongoing problem and will be treated accordingly to District satisfaction as well as the aquatics mentioned above.
- Aquatic weeds mentioned above shall occupy no more than 1% of any lake, wetland, prairie, conservation area or flow way at any one time. Noxious plants are defined as any water borne plant that will, if not managed properly through chemical or mechanical means, over take the desirable aquatic plants causing an unbalance of the waterway ecology system.
- All non-beneficial & invasive lake bank grasses and weeds, including torpedo grass, will be controlled from the water bodies control elevation into the water body during all times of the year. During times of drought, when the water bodies recede, it will be required to keep these undesirable lake bank grasses and weeds eradicated from the exposed lake banks.
- Hydrilla, bladderwort, coontail, chara and other matting type aquatic plants shall be treated or removed immediately upon identification in the water body, either on the surface or below it.
- The Contractor is required to make, at minimum, weekly visits to the site to ensure the success of the Aquatic Weed Control Program and to perform routine inspection of lake aerators to ensure continued operation, **to include monthly reports for non-working aeration**. The Contractor shall make such additional site visits as required by the District to treat the District's Water Management System and perform repairs, as needed, by proposal only.

Required additional visits shall be made within 24 hours of request from the Districts Resident Project Representative.

- Additionally, the operations shall include the removal of such exotic plants as Melaleuca, Brazilian Pepper, Australian Pines, Downy Rose Myrtle and all other exotic or invasive plant materials as identified on the latest Florida Exotic Pest Plant Council's list of Category I or II invasive and exotic species, as may be updated from time to time. (See Exhibit "C" attached)
- The Contractor is required to thoroughly maintain the wetland and wetland prairies at a **minimum** of two times per year and/or as maybe required to ensure compliance with permit, permit monitoring reporting and sound aesthetic management. Special care should be taken to ensure that control measures do not disrupt the plant cover and diversity of adjacent mitigation areas, littoral shelves or vegetated pond banks.

2. Aeration Maintenance.

The Contractor will perform inspection and cleaning maintenance in accordance with the terms and conditions of this agreement. Inspections to include photo/date stamped documentation with each report.

- Semiannual (2) maintenance visits, as required (approximately once every 180 days). Additional cleanings will be billed at time and materials.
- Inspection and cleaning will be provided for all existing aeration systems.
- Compressor Services
 - Replace compressor head gasket, piston cups and/or vanes, as needed, to maintain required air volume and pressure output.
 - Adjust air manifold and pressure relief valves to insure optimal performance.
 - Replace external air filters twice per year.
 - Replace internal air filters once per year.
 - Clean muffle assembly and filter.
 - Check and adjust compressor, CFM and PSI calibrate pressure relief valve.
- Cabinet Services
 - Inspect and lubricate cooling fan.
 - Remove excessive grass/weed growth from around compressor cabinets(s) to maintain optimal air flow and operating temperatures.
 - Apply fire ant bait around cabinet, when necessary.
 - Clean cabinet interior.
 - Lubricate cabinet hinges and barrel lock.
 - Test and reset GFI circuitry.
 - Inspect Electrical equipment & ensure adjacent owners are not feeding off of the District's electrical supply
- Diffuser Services
 - Flex clean and adjust each diffuser assembly, for proper air flow and optimal performance.
- Air Line Services
 - Inspect and repair, airline supply tubing and fittings.

- Parts and special repairs are not included in this agreement. All repairs are to be done on a proposal basis only. Parts may be built separately. No more than a 15% markup, with cost to contractor, will be accepted. All actions are subject to auditing review. Parts and repair costs may be invoiced separately.

3. **Pond Bank, Prairies and Littoral Zone Maintenance.**

The Contractor will remove weeds, exotics and other nuisance vegetation from littoral zones. Additionally, these same weeds will be removed below the water level around the perimeters of the lakes, flow ways, wetlands and wetland prairies within the Exhibit "B". However, beneficial and "attractive" plant species should be allowed to develop in these shelves, pond banks, wetlands and wetland prairies. The Contractor will discuss with the District which species should be removed and which should be retained.

4. **Fixed Structures Inspection & Audit.**

The Contractor, along with District Staff shall review and report, annually, on the condition of the fixed structures within the stormwater ponds, condition of the lakes, lake bank reviews, nature/wildlife observations and photo's (which will be taken by the District Staff). The fixed structures shall include control structures, culverts and headwalls as identified on the exhibit map and may be updated from time to time. The annual inspection shall be completed during the month of May & June of each year (absolute low water conditions) and shall include, at minimum, the information required on the attached Fixed Structures Inspection Form (photo/time stamped required). Forms shall be completed and submitted by July of each year.

5. **Miscellaneous Requirements.**

- The Contractor shall use only approved chemicals and methods. In the event a chemical or method is banned by a governing agency in the State of Florida, or the Federal Government, during the term of the contract, the Contractor shall continue work using other approved chemicals or methods.
- All weeds removed by physical or mechanical means shall be hauled away and shall be disposed of by the Contractor, unless otherwise arranged.
- The area to be treated includes all water surfaces and shall extend from the water's edge to the top of the bank on each side where vegetation exists.
- The Contractor shall use due care to avoid damage to adjacent lawns and shrubbery. The rate of application of chemicals shall be limited to avoid fish kills and unnecessary impacts to non-weedy or desirable wetland vegetation.
- The Contractor will make sure that nuisance aquatic vegetation is removed from all equipment prior to entry into ponds to preclude introduction of the weeds into other ponds.
- Trash and other foreign debris will be removed from each pond and mitigation area on at least a bi-weekly basis.
- **Spike Rush must be maintained within 15 feet of perimeter shoreline at all times as routine maintenance to include but not limited to: Lakes 50, 52, 59, 62, 64, 66S, 67 thru 76 – All Lakes As Necessary.**
- **Lake 71 & 72 – At no times is Spike Rush allowed within these two ponds.**
- **At no time shall Spike Rush be allowed to encroach (close up) any lake within the community.**

6. **Reports.**

The Contractor shall email to the District, after each treatment, a report indicating the water management areas treated, chemicals used, condition of weed growth, number of men on the job site, and a summary of all agency required activities within mitigation areas.

7. **Payment.**

The Contractor will be paid on or about the 25th day of each month for work accomplished to the time schedule during the previous month. Payment will be a pro-ration of the annual price for maintenance work outlined in the Bid Proposal section of this contract.

8. **Selection of Bid Items.**

In the event the bid prices exceed the funds available, the District reserves the right to delete certain items from the Schedule of Bid items before making the award of the contract. Additionally, certain facilities bid may not be ready for maintenance upon award of this bid, therefore those items shall be withheld from monthly billing until maintenance is required and authorized by the District.

9. **Tools, Plants and Equipment.**

If at any time before the commencement or during the progress of the work, the equipment appears to the District to be insufficient, inefficient or inappropriate to secure the quality of work required, or the proper rate of progress, the District may order the Contractor to increase their efficiency, to improve the character, to augment their number or substitute new equipment, as the case may be, and the Contractor shall conform to such order; the failure of the District to demand such increase of efficiency shall not relieve the Contractor of his obligation to secure the quality of work and the rate of progress necessary to complete the work within the time required by the contract and to the satisfaction of the District.

10. **Inspection.**

The work will be conducted under the direction of the District and is subject to inspection by his appointed inspectors to ensure compliance with the terms of the contract. No inspector is authorized to change any provision of the specifications without written authorization by the District, nor shall the presence or absence of an inspector relieve the Contractor from any requirements of the contract. Contractor "Manager", not applicator, shall attend the Aquatic Management meetings at a time and date to be mutually determined (at a frequency of not less than once a month). A ride through of the maintenance areas will be done at this time to check progress and correct problem areas.

11. **Acceptance of Finished Work.**

As needed, the District will make final inspection of the work covered by this contract when it is completed monthly.

12. **Contract Drawings and Specifications**

One (1) set of the drawings and specifications will be furnished to the Contractor without charge. Additional sets will be furnished upon request at the cost of reproduction.

13. **Qualifications.**

The Contractor shall be insured, licensed and certified by the State of Florida to apply aquatic and industrial herbicides. The Contractor assumes full responsibility for obtaining all permits required in the performance of this work. All contractor employees applying chemicals on the project shall have in their possession, at all times, an appropriate and current chemical applicators license.

MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT

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Mediterra Right-of-Way Fuel Load Reduction Proposals Summary

EarthBalance

Restoration	Cost	Completion Time
Upland Preserves (7.81 Acres)		
Hand Trimming and Hand Removal (Section 2.1.1 Thru 2.1.2)	\$ 50,111.00	
Other Species and Duff Layer (Section 2.1.3)	\$ 50,111.00	
Wetland Preserves (5.80 Acres)		
Hand Trimming and Hand Removal (Section 2.1.1 Thru 2.1.2)	\$ 37,214.00	
Other Species and Duff Layer (Section 2.1.3)	\$ 37,214.00	
TOTAL	\$ 174,650.00	55 Days

SOLitude

Restoration	Cost	Completion Time
Upland Preserves (7.81 Acres)		
Hand Trimming and Hand Removal (Section 2.1.1 Thru 2.1.2)	\$ 56,650.00	
Other Species and Duff Layer (Section 2.1.3)	\$ 24,277.00	
Wetland Preserves (5.80 Acres)		
Hand Trimming and Hand Removal (Section 2.1.1 Thru 2.1.2)	\$ 33,410.00	
Other Species and Duff Layer (Section 2.1.3)	\$ 14,315.00	
TOTAL	\$ 128,652.00	62 Days

Superior Waterway Services

Restoration	Cost	Completion Time
Upland Preserves (7.81 Acres)		
Hand Trimming and Hand Removal (Section 2.1.1 Thru 2.1.2)	\$ 69,500.00	
Other Species and Duff Layer (Section 2.1.3)	\$ 73,600.00	
Wetland Preserves (5.80 Acres)		
Hand Trimming and Hand Removal (Section 2.1.1 Thru 2.1.2)	\$ 52,800.00	
Other Species and Duff Layer (Section 2.1.3)	\$ 56,600.00	
TOTAL	\$ 252,500.00	90 Days

MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT

10

RESOLUTION 2023-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MEDITERRA COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2023/2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Mediterra Community Development District (“**District**”) prior to June 15, 2023, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2023/2024 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set as follows:

DATE: _____

HOUR: _____

LOCATION: Sports Club at Mediterra
Bella Vita I Room
15735 Corso Mediterra Circle
Naples, Florida 34110

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Collier County, Lee County and the City of Bonita Springs at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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 immediately upon adoption.

PASSED AND ADOPTED THIS 19TH DAY OF APRIL, 2023.

ATTEST:

**MEDITERRA COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY2023/2024 Proposed Budget

Exhibit A: FY2023/2024 Proposed Budget

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

**MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT
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**MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2024**

	Fiscal Year 2023				Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 2/28/2023	Estimated through 9/30/2023	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 1,153,139				\$1,956,299
Allowable Discounts (4%)	(46,126)				(78,252)
Assessment levy: on-roll - net	1,107,013	\$ 1,044,344	\$ 62,669	\$ 1,107,013	1,878,047
Interest and miscellaneous	-	43	-	43	-
Total revenues	1,107,013	1,044,387	62,669	1,107,056	1,878,047
EXPENDITURES					
Professional & admin					
Supervisors	9,900	4,091	5,809	9,900	9,900
Management	49,973	20,822	29,151	49,973	49,973
Accounting	16,700	6,958	9,742	16,700	16,700
Audit	10,000	-	10,000	10,000	10,000
Legal	10,000	2,318	7,682	10,000	10,000
Field management	15,300	6,376	8,924	15,300	15,300
Engineering	50,000	17,289	32,711	50,000	50,000
Engineering- nature trail	169,480	23,464	75,000	98,464	72,000
Trustee	10,000	-	10,000	10,000	10,000
Dissemination agent	4,000	1,667	2,333	4,000	4,000
Arbitrage rebate calculation	1,500	-	1,500	1,500	1,500
Assessment roll preparation	5,000	2,083	2,917	5,000	5,000
Postage	1,000	829	171	1,000	1,000
Insurance	12,400	11,900	-	11,900	12,400
Legal advertising	4,000	1,008	2,992	4,000	4,000
Contingencies	2,500	510	1,990	2,500	2,500
Annual district filing fee	175	175	-	175	175
Website	705	705	-	705	705
ADA website compliance	210	210	-	210	210
Total professional & admin	372,843	100,405	200,922	301,327	275,363

**MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 2/28/2023	Estimated through 9/30/2023		
Water management					
Contractual services	240,000	97,981	142,019	240,000	240,000
Aquascaping/aesthetic enhance/pipe cleanout	100,000	26,439	73,561	100,000	100,000
Conservation area fire mitigation clean up	80,000	-	80,000	80,000	80,000
Lake bank-erosion repairs	75,000	360	74,640	75,000	75,000
Electricity	33,000	13,924	19,076	33,000	33,000
Capital outlay-nature trail	-	-	-	-	1,000,000
Aeration repairs and replacement	15,000	5,035	9,965	15,000	25,760
Total water management	543,000	143,739	399,261	543,000	1,553,760
Other fees and charges					
Property appraiser & tax collector	29,173	16,835	12,338	29,173	\$48,925.00
Total other fees and charges	29,173	16,835	12,338	29,173	48,925
Total expenditures and other uses	945,016	260,979	612,521	873,500	1,878,048
Excess/(deficiency) of revenues over/(under) expenditures	161,997	783,408	(549,852)	233,556	-
Fund balance - beginning (unaudited)	391,556	482,115	1,265,523	482,115	715,671
Fund balance - ending (projected)					
Assigned					
3 months working capital	236,254	236,254	-	-	469,512
Future fire mitigation clean-up	80,000	80,000	80,000	80,000	160,000
Unassigned	237,299	949,269	635,671	635,671	86,159
Fund balance - ending (projected)	\$ 553,553	\$ 1,265,523	\$ 715,671	\$ 715,671	\$ 715,671

**MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT
DEFINITION OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Supervisors	\$ 9,900
Supervisors pay is statutorily set at \$200 , per Supervisor, (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800, per Supervisor, for each fiscal year. It is anticipated the Board will meet 9 times a year.	
Management	49,973
Wrathell, Hunt and Associates, LLC , specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, oversee the issuance of tax exempt bonds, and operate and maintain the assets of the community.	
Accounting	16,700
Fees related to all aspects of accounting for the District funds, including budget and financial statement preparation, cash management and accounts payable. These functions are performed by Wrathell, Hunt and Associates, LLC , on behalf of the District.	
Audit	10,000
The District are required to complete annual, independent examinations of their accounting records and procedures. These audit is conducted pursuant to Florida Law and the Rules of the Florida Auditor General.	
Legal	10,000
Fees for on-going general counsel and legal representation on behalf of the District.	
Field management	15,300
Wrathell, Hunt & Associates, LLC , is responsible for day-to-day field operations. These responsibilities include, but are not limited to, telephone, printing, preparing and bidding services, contract administration, hiring and maintaining qualified personnel, preparing operating schedules and policies, ensuring compliance with operating permits, preparing and implementing field operating budgets, providing District-related information to the public and attending board meetings.	
Engineering	50,000
Johnson Engineering, Inc. provides an array of engineering, consulting, and construction services to the District, assisting them in crafting solutions with sustainability for the long-term interests of the community, while recognizing the needs of the government, environment and maintenance of the community's facilities.	
Engineering- nature trail	72,000
Covers the cost of exploring the opportunity and permitting of a nature trail through the District's conservation area.	
Trustee	10,000
Annual fees paid to U.S. Bank for acting as trustee, paying agent and registrar.	
Dissemination agent	4,000
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. The District has amended their contracts with Wrathell, Hunt and Associates, LLC to provide this service.	
Arbitrage rebate calculation	1,500
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate arbitrage rebate liability.	
Assessment roll preparation	5,000
The District has amended their contracts with Wrathell, Hunt and Associates, LLC to provide assessment roll management services.	
Postage	1,000
Mailing of agenda packages, overnight deliveries, correspondence, etc.	

**MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT
DEFINITION OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Insurance		12,400															
	The District carries public officials liability, general liability and fire damage insurance. The District has a general liability insurance limit of \$1,000,000 (\$2,000,000 general aggregate limit), a public officials liability limit of \$5,000,000 (\$5,000,000 general aggregate limit) and a fire damage liability limit of \$50,000.																
Legal advertising	Required advertisements for monthly meetings, special meetings, public hearings, bidding, etc.	4,000															
Contingencies	Bank charges, automated AP routing and miscellaneous expenses incurred throughout the year.	2,500															
Annual district filing fee	Annual fee paid to the Department of Economic Opportunity.	175															
Website		705															
ADA website compliance		210															
Contractual services	Contracts entered into by the District for water management related professional services, including lake and wetland maintenance, monthly bacteria packs for lake 52 as well as water quality testing and cane toad removal.	240,000															
	<table border="0" style="width: 100%;"> <tr> <td style="width: 30%;">Lake maintenance</td> <td style="width: 30%; text-align: right;">200,000</td> <td style="width: 40%;"></td> </tr> <tr> <td>Cane toad removal</td> <td style="text-align: right;">24,600</td> <td></td> </tr> <tr> <td>Lake 52 bacteria</td> <td style="text-align: right;">5,400</td> <td></td> </tr> <tr> <td>Water quality testing</td> <td style="text-align: right; border-bottom: 1px solid black;">10,000</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">240,000</td> <td></td> </tr> </table>	Lake maintenance	200,000		Cane toad removal	24,600		Lake 52 bacteria	5,400		Water quality testing	10,000			240,000		
Lake maintenance	200,000																
Cane toad removal	24,600																
Lake 52 bacteria	5,400																
Water quality testing	10,000																
	240,000																
Aquascaping/aesthetic enhance/pipe cleanout	Addresses the continued supplementation of the lake perimeter beneficial aquatic plant program as well as inspection and cleanout of District owned drainage pipes and structures. It is anticipated that the District will continue the lake aesthetic enhancement program in 2024.	100,000															
Conservation area fire mitigation clean up	This effort is a continuation of the program initiated by the District in 2017 which includes the vegetation and debris clean up of the District's Conservation Area perimeters that are adjacent to residences. The District is budgeting 1/3rd of the expected expense	80,000															
Lake Bank-Erosion Repairs	In fiscal year 2024, the District plans on continuing its lake bank erosion repair and mitigation efforts on eroded shorelines.	75,000															
Electricity	Electrical expenses incurred relating to water management of the District.	33,000															
Capital outlay-nature trail	In fiscal year 2024, it is anticipated that the District will begin the installation of a nature trail beginning at the children's park and extending into the adjacent conservation area approximately 1,000 feet (Phase 1) including a couple of viewing areas and educational signage.	1,000,000															
Aeration repairs and replacement	Intended to cover routine repairs and maintenance as well as eventual replacement.	25,760															
Property appraiser & tax collector	In Collier County the tax collector's fee is 1.5% of assessments collected and property appraiser's fee is 2.5% . In Lee County the tax collector's fee is \$1.50 per parcel and the property appraiser's fee is \$1.00 per parcel.	48,925															

\$ 1,878,048

**MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND 204 BUDGET - SERIES 2013 BONDS
FISCAL YEAR 2024**

	Fiscal Year 2023				Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 2/28/2023	Estimated through 9/30/2023	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 328,913				\$ 328,913
Allowable discounts (4%)	(13,157)				(13,157)
Assessment levy: on-roll - net	<u>315,756</u>	\$ 302,255	\$ 13,501	\$ 315,756	<u>315,756</u>
Interest	-	3,959	-	3,959	-
Total revenues	<u>315,756</u>	<u>306,214</u>	<u>13,501</u>	<u>319,715</u>	<u>315,756</u>
EXPENDITURES					
Debt service					
Principal	170,000	-	170,000	170,000	180,000
Interest	132,438	66,219	66,219	132,438	125,425
Total debt service	<u>302,438</u>	<u>66,219</u>	<u>236,219</u>	<u>302,438</u>	<u>305,425</u>
Other fees & charges					
Property appraiser & tax collector	11,512	6,660	4,852	11,512	11,512
Total other fees & charges	<u>11,512</u>	<u>6,660</u>	<u>4,852</u>	<u>11,512</u>	<u>11,512</u>
Total expenditures	<u>313,950</u>	<u>72,879</u>	<u>241,071</u>	<u>313,950</u>	<u>316,937</u>
Excess/(deficiency) of revenues over/(under) expenditures	1,806	233,335	(227,570)	5,765	(1,181)
Fund balance:					
Net increase/(decrease) in fund balance	1,806	233,335	(227,570)	5,765	(1,181)
Beginning fund balance (unaudited)	268,603	275,913	509,248	275,913	281,678
Ending fund balance (projected)	<u>\$270,409</u>	<u>\$ 509,248</u>	<u>\$ 281,678</u>	<u>\$ 281,678</u>	<u>280,497</u>
Use of fund balance					
Debt service reserve account balance (required)					(75,000)
Interest expense - November 1, 2024					(59,000)
Projected fund balance surplus/(deficit) as of September 30, 2024					<u>\$ 146,497</u>

Mediterra

Community Development District

Series 2013

\$4,030,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2023	-		62,712.50	62,712.50
05/01/2024	180,000.00	4.125%	62,712.50	242,712.50
11/01/2024	-		59,000.00	59,000.00
05/01/2025	185,000.00	5.000%	59,000.00	244,000.00
11/01/2025	-		54,375.00	54,375.00
05/01/2026	195,000.00	5.000%	54,375.00	249,375.00
11/01/2026	-		49,500.00	49,500.00
05/01/2027	210,000.00	5.000%	49,500.00	259,500.00
11/01/2027	-		44,250.00	44,250.00
05/01/2028	220,000.00	5.000%	44,250.00	264,250.00
11/01/2028	-		38,750.00	38,750.00
05/01/2029	230,000.00	5.000%	38,750.00	268,750.00
11/01/2029	-		33,000.00	33,000.00
05/01/2030	240,000.00	5.000%	33,000.00	273,000.00
11/01/2030	-		27,000.00	27,000.00
05/01/2031	255,000.00	5.000%	27,000.00	282,000.00
11/01/2031	-		20,625.00	20,625.00
05/01/2032	265,000.00	5.000%	20,625.00	285,625.00
11/01/2032	-		14,000.00	14,000.00
05/01/2033	280,000.00	5.000%	14,000.00	294,000.00
11/01/2033	-		7,000.00	7,000.00
05/01/2034	280,000.00	5.000%	7,000.00	287,000.00
Total	\$2,540,000.00		\$820,425.00	\$3,360,425.00

**MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2022
FISCAL YEAR 2024**

	Fiscal Year 2023				Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 2/28/2023	Estimated through 9/30/2023	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 862,455				\$ 862,455
Allowable Discounts (4%)	(34,498)				(34,498)
Assessment levy: on-roll - net	827,957	\$ 776,163	\$ 51,794	\$ 827,957	827,957
Interest	-	3,920	-	3,920	-
Total Revenues	827,957	780,083	51,794	831,877	827,957
EXPENDITURES					
Debt service					
Principal	679,000	-	679,000	679,000	693,000
Interest	138,964	69,482	69,482	138,964	124,773
Costs of issuance	-	105,795	-	105,795	-
Total debt service	817,964	175,277	748,482	923,759	817,773
Other fees & charges					
Property appraiser & tax collector	17,150	10,136	7,014	17,150	17,146
Total other fees & charges	17,150	10,136	7,014	17,150	17,146
Total expenditures	835,114	185,413	755,496	940,909	834,919
Excess/(deficiency) of revenues over/(under) expenditures	(7,157)	594,670	(703,702)	(109,032)	(6,962)
Beginning fund balance (unaudited)	671,058	283,342	878,012	283,342	174,310
Ending fund balance (projected)	\$ 663,901	\$ 878,012	\$ 174,310	\$ 174,310	167,348
Use of fund balance					
Debt service reserve account balance (required)					-
Interest expense - November 1, 2024					(55,145)
Projected fund balance surplus/(deficit) as of September 30, 2024					\$ 112,203

Mediterra

Community Development District

Series 2022

\$7,053,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2023	-		62,386.50	62,386.50
05/01/2024	693,000.00	2.090%	62,386.50	755,386.50
11/01/2024	-		55,144.65	55,144.65
05/01/2025	708,000.00	2.090%	55,144.65	763,144.65
11/01/2025	-		47,746.05	47,746.05
05/01/2026	722,000.00	2.090%	47,746.05	769,746.05
11/01/2026	-		40,201.15	40,201.15
05/01/2027	738,000.00	2.090%	40,201.15	778,201.15
11/01/2027	-		32,489.05	32,489.05
05/01/2028	753,000.00	2.090%	32,489.05	785,489.05
11/01/2028	-		24,620.20	24,620.20
05/01/2029	769,000.00	2.090%	24,620.20	793,620.20
11/01/2029	-		16,584.15	16,584.15
05/01/2030	785,000.00	2.090%	16,584.15	801,584.15
11/01/2030	-		8,380.90	8,380.90
05/01/2031	802,000.00	2.090%	8,380.90	810,380.90
Total	\$5,970,000.00		\$575,105.30	\$6,545,105.30

**Mediterra
Community Development District
FY 2022-2023 Final Assessments**

Lee County "North" 2022 Bond Issue - Refinanced 2012 Series A Bonds

**Lee County
7 years remaining**

Neighborhoods	Parcel	Bond Designation	Debt Service Assessment	O & M Assessment	Total Assessment	Outstanding Principal after 2023-2024 tax payment
Amarone	124	Estate 1	\$ 2,247.85	\$ 1,787.34	\$ 4,035.19	\$14,157.89
Brendisi	119	Coach 1	651.78	1,787.34	2,439.12	4,105.16
Calabria	122B	Coach 1	651.78	1,787.34	2,439.12	4,105.16
Cortile (lots 1-5, 37-48)	118	Villa 1	1,092.70	1,787.34	2,880.04	6,882.27
Il Cuore Ct	115A	Manor A	3,315.45	1,787.34	5,102.79	20,882.10
Marcello	114	Estate 1	2,247.85	1,787.34	4,035.19	14,157.89
Marcello	114	Estate 1A	2,862.23	1,787.34	4,649.57	18,027.54
Porta Vecchio	113	Coach	624.40	1,787.34	2,411.74	3,932.75
Positano	116	Villa 1	1,092.70	1,787.34	2,880.04	6,882.27
Serata	122A	Villa 2	874.16	1,787.34	2,661.50	5,505.81
Serata II	122A	Villa 2A	1,466.46	1,787.34	3,253.80	9,236.38
Teramo	115	Manor 2	2,310.29	1,787.34	4,097.63	14,551.18
Terrazza	123	Villa 2	874.16	1,787.34	2,661.50	5,505.81
Treviso (Lots 2 - 10)	120	Manor 1	2,247.85	1,787.34	4,035.19	14,157.89
Verona (Lots 1-5,31-34)	117	Manor 3	2,372.74	1,787.34	4,160.08	14,944.52
Villalago	121	Villa 2	874.16	1,787.34	2,661.50	5,505.81

Fiscal year 2022-2023 Assessments:	Manor 1	\$ 2,247.85	\$ 1,053.55	\$ 3,301.40	\$ 15,559.82
	Manor 2	2,310.29	1,053.55	3,363.84	15,992.05
	Manor 3	2,372.74	1,053.55	3,426.29	16,424.34
	Manor A	3,315.45	1,053.55	4,369.00	22,949.86
	Estate 1	2,247.85	1,053.55	3,301.40	15,559.82
	Estate 1A	2,862.23	1,053.55	3,915.78	19,812.63
	Villa 1	1,092.70	1,053.55	2,146.25	7,563.76
	Villa 2	874.16	1,053.55	1,927.71	6,051.00
	Villa 2A	1,466.46	1,053.55	2,520.01	10,150.97
	Coach 1	651.78	1,053.55	1,705.33	4,511.65
	Coach	624.40	1,053.55	1,677.95	4,322.17

**Mediterra
Community Development District
FY 2022-2023 Final Assessments**

Collier County "South" 2022 Series Bond Issue - REFINANCED 2012 Bonds

**Collier County
7 years remaining**

Phase I Neighborhoods	Parcel	Bond Designation	Debt Service Assessment	O & M Assessment	Total Assessment	Outstanding Principal after 2023-2024 tax payment
Benvenuto	100	Manor SF	\$ 1,850.94	\$ 1,787.34	\$ 3,638.28	\$ 11,657.99
IL Corsini	108	Manor SF	1,850.94	1,787.34	3,638.28	11,657.99
IL Trebbio Lots 1-14	101	Estate SF	1,850.94	1,787.34	3,638.28	11,657.99
Savona	102	Estate SF	1,850.94	1,787.34	3,638.28	11,657.99
Medici	107	Villa A	744.83	1,787.34	2,532.18	4,691.29
Milan	105/106	Villa B	744.83	1,787.34	2,532.18	4,691.29
Villoresi	103	Villa C	744.83	1,787.34	2,532.18	4,691.29
Monterosso	104	Coach	553.26	1,787.34	2,340.60	3,484.66
Fiscal year 2022-2023 Assessments:		Manor SF	\$1,850.94	\$ 1,053.55	\$ 2,904.49	\$12,812.37
		Estate SF	1,850.94	1,053.55	2,904.49	\$12,812.37
		Villa A,B,C	744.83	1,053.55	1,798.38	5,155.82
		Coach	553.26	1,053.55	1,606.81	3,829.72

**Mediterra
Community Development District
FY 2022-2023 Final Assessments**

Collier County "South" 2022 Series Bond Issue - REFINANCED 2012 A-1 Bonds

**Collier County
7 years remaining**

Phase II Neighborhoods	Parcel	Bond Designation	Debt Service Assessment	O & M Assessment	Total Assessment	Outstanding Principal after 2023-2024 tax payment
Bello Lago	109	Manor SF B	\$ 2,183.79	\$ 1,787.34	\$ 3,971.13	\$ 13,754.42
Padova (Lots 28-35)	110	Manor SF C	1,819.82	1,787.34	3,607.17	11,462.04
Ravello	111	Manor SF B	2,183.79	1,787.34	3,971.13	13,754.42
Cortile (lots 6-18,26-36)	118A	Villa A	1,136.16	1,787.34	2,923.50	7,156.02
Cortile (lots 19-25)	118B	Manor SF A	1,941.14	1,787.34	3,728.48	12,226.11
Treviso (Lot 1)	120	Manor SF B	2,183.79	1,787.34	3,971.13	13,754.42
IL Trevvio Lots (15-22)	101A	Estate SF A	1,819.82	1,787.34	3,607.17	11,462.04
Padova Lots 1-27	110	Estate SF A	1,819.82	1,787.34	3,607.17	11,462.04
Verona (lots 6-30)	117	Estate SF B	2,305.11	1,787.34	4,092.46	14,518.59
Bellezza	112	Villa B	849.25	1,787.34	2,636.59	5,348.93
Porta Vecchio (Bldgs 13,14)	113	Coach	606.61	1,787.34	2,393.95	3,820.68
Fiscal year 2022-2023 Assessments:		Manor SF A	\$ 1,941.14	\$ 1,053.55	\$ 2,994.69	\$ 13,436.75
		Manor SF B	2,183.79	1,053.55	3,237.34	15,116.39
		Manor SF C	1,819.82	1,053.55	2,873.37	12,597.02
		Estate SF A	1,819.82	1,053.55	2,873.37	12,597.02
		Estate SF B	2,305.11	1,053.55	3,358.66	15,956.23
		Villa A	1,136.16	1,053.55	2,189.71	7,864.62
		Villa B	849.25	1,053.55	1,902.80	5,878.59
		Coach	606.61	1,053.55	1,660.16	4,199.01

**Mediterra
Community Development District
FY 2022-2023 Final Assessments**

Collier County "South" 2013 Series Bond Issue (Phase III) - REFINANCED 2003 Bonds

**Collier County
10 years remaining**

Phase III Neighborhoods	Parcel	Bond Designation	Debt Service Assessment	O & M Assessment	Total Assessment	Outstanding Principal after 2023-2024 tax payment
Lucarno	125	Villa C	\$ 1,376.21	\$ 1,787.34	\$ 3,163.55	\$ 9,874.48
Lucarno	126	Villa C	1,376.21	1,787.34	3,163.55	9,874.48
Felicita	127	SF - 90	2,752.41	1,787.34	4,539.75	19,748.95
Cellini	128	SF - 90	2,752.41	1,787.34	4,539.75	19,748.95
Celebrita	129	SF - 90	2,752.41	1,787.34	4,539.75	19,748.95
Buonasera	130	SF - 90	2,752.41	1,787.34	4,539.75	19,748.95
Cabreo	131	Villa C	1,376.21	1,787.34	3,163.55	9,874.48
Caminetto	121	SF - 90	2,752.41	1,787.34	4,539.75	19,748.95
Fiscal year 2022-2023 Assessments:		SF - 90	\$ 2,752.41	\$ 1,053.55	\$ 3,805.96	\$ 21,255.23
		Villa C	1,376.21	1,053.55	2,429.76	10,627.62

MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED
FINANCIAL
STATEMENTS

**MEDITERRA
COMMUNITY DEVELOPMENT DISTRICTS
FINANCIAL STATEMENTS
UNAUDITED
FEBRUARY 28, 2023**

**MEDITERRA
COMMUNITY DEVELOPMENT DISTRICTS
BALANCE SHEET
GOVERNMENTAL FUNDS
FEBRUARY 28, 2023**

	Governmental Funds			Total Governmental Funds
	General	Debt Service Series 2013	Debt Service Series 2022	
ASSETS				
Cash				
Operating	\$1,259,337	\$ -	\$ -	\$ 1,259,337
Investments				
BB&T - CDARS	1,497	-	-	1,497
Series 2013				
Revenue	-	431,159	-	431,159
Reserve	-	75,000	-	75,000
Series 2017 Note				
Reserve*	10,000	-	-	10,000
Series 2022				
Principal	-	-	3	3
Interest	-	-	489	489
Prepayment	-	-	889	889
Revenue	-	-	872,063	872,063
Due from general fund	-	3,089	4,568	7,657
Electric deposit	2,346	-	-	2,346
Total assets	<u>\$ 1,273,180</u>	<u>\$ 509,248</u>	<u>\$ 878,012</u>	<u>\$ 2,660,440</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Due to debt service - series 2013	3,088	-	-	3,088
Due to debt service - series 2022	4,568	-	-	4,568
Total liabilities	<u>7,656</u>	<u>-</u>	<u>-</u>	<u>7,656</u>
Fund Balances				
Restricted for:				
Debt service	-	509,248	878,012	1,387,260
Assigned				
3 months working capital	236,254	-	-	236,254
Future fire mitigation clean-up	80,000	-	-	80,000
Unassigned	949,270	-	-	949,270
Total fund balances	<u>1,265,524</u>	<u>509,248</u>	<u>878,012</u>	<u>2,652,784</u>
Total liabilities and fund balances	<u>\$ 1,273,180</u>	<u>\$ 509,248</u>	<u>\$ 878,012</u>	<u>\$ 2,660,440</u>

*Required bank loan reserve which will be applied to final payment

**MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 001
FOR THE PERIOD ENDED FEBRUARY 28, 2023**

	Current Month	Year to Date	Budget	% of Budget
REVENUE				
Special assessment: on roll	\$ 51,970	\$ 1,044,344	\$ 1,107,013	94%
Interest and miscellaneous	10	43	-	N/A
Total revenues	<u>51,980</u>	<u>1,044,387</u>	<u>1,107,013</u>	94%
EXPENDITURES				
Administrative				
Supervisors	861	4,091	9,900	41%
Management	4,164	20,822	49,973	42%
Accounting	1,392	6,958	16,700	42%
Audit	-	-	10,000	0%
Legal	-	2,318	10,000	23%
Field management	1,275	6,375	15,300	42%
Engineering	1,062	17,289	50,000	35%
Engineering-nature trail	-	23,464	169,480	14%
Trustee	-	-	10,000	0%
Dissemination agent	333	1,667	4,000	42%
Arbitrage rebate calculation	-	-	1,500	0%
Assessment roll preparation	417	2,083	5,000	42%
Postage	148	829	1,000	83%
Insurance	-	11,900	12,400	96%
Legal advertising	533	1,008	4,000	25%
Contingencies	88	510	2,500	20%
Annual district filing fee	-	175	175	100%
Website	705	705	705	100%
ADA website compliance	-	210	210	100%
Total administrative	<u>10,978</u>	<u>100,404</u>	<u>372,843</u>	27%
Water management				
Contractual services	39,319	97,981	240,000	41%
Aquascaping/cutbacks/pipe cleanout	19,850	26,439	100,000	26%
Conservation area fire mitigation clean up	-	-	80,000	0%
Lake bank erosion repairs	-	360	75,000	0%
Electricity	2,965	13,924	33,000	42%
Future aeration replacement	2,612	5,035	15,000	34%
Total water management	<u>64,746</u>	<u>143,739</u>	<u>543,000</u>	26%
Other fees & charges				
Property appraiser & tax collector	184	16,835	29,173	58%
Total other fees & charges	<u>184</u>	<u>16,835</u>	<u>29,173</u>	58%
Total expenditures	<u>75,908</u>	<u>260,978</u>	<u>945,016</u>	28%
Excess/(deficiency) of revenues over/(under) expenditures	(23,928)	783,409	161,998	
Fund balances - beginning	1,289,452	482,115	436,428	
Fund balance - ending (projected)				
Assigned				
3 months working capital	236,254	236,254	236,254	
Future fire mitigation clean-up	80,000	80,000	80,000	
Unassigned	949,270	949,270	282,172	
Fund balances - ending	<u>\$ 1,265,524</u>	<u>\$ 1,265,524</u>	<u>\$ 598,426</u>	

**MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND 204 - SERIES 2013 (REFUNDED 2003A BONDS)
FOR THE PERIOD ENDED FEBRUARY 28, 2023**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Special assessment: on roll	\$ 3,784	\$ 302,255	\$ 315,756	96%
Interest	1,524	3,959	-	N/A
Total revenues	<u>5,308</u>	<u>306,214</u>	<u>315,756</u>	97%
EXPENDITURES				
Debt service				
Principal	-	-	170,000	0%
Interest	-	66,218	132,438	50%
Total debt service	<u>-</u>	<u>66,218</u>	<u>302,438</u>	22%
Other fees & charges				
Property appraiser & tax collector	76	6,661	11,512	58%
Total other fees & charges	<u>76</u>	<u>6,661</u>	<u>11,512</u>	58%
Total expenditures	<u>76</u>	<u>72,879</u>	<u>313,950</u>	23%
Excess/(deficiency) of revenues over/(under) expenditures	5,232	233,335	1,806	
Fund balances - beginning	504,016	275,913	268,603	
Fund balances - ending	<u>\$ 509,248</u>	<u>\$ 509,248</u>	<u>\$ 270,409</u>	

**MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND 222 - SERIES 2022 (REFUNDED SERIES 2012)
FOR THE PERIOD ENDED FEBRUARY 28, 2023**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Special assessment: on roll	\$ 51,151	\$ 776,163	\$ 827,957	94%
Interest	1,973	3,920	-	N/A
Total revenues	<u>53,124</u>	<u>780,083</u>	<u>827,957</u>	94%
EXPENDITURES				
Debt service				
Principal	-	-	679,000	0%
Interest	-	69,482	138,964	50%
Cost of issuance	-	105,795	-	N/A
Total debt service	<u>-</u>	<u>175,277</u>	<u>817,964</u>	21%
Other fees & charges				
Property appraiser & tax collector	112	10,136	17,150	59%
Total other fees & charges	<u>112</u>	<u>10,136</u>	<u>17,150</u>	59%
Total expenditures	<u>112</u>	<u>185,413</u>	<u>835,114</u>	22%
Excess/(deficiency) of revenues over/(under) expenditures	53,012	594,670	(7,157)	
Fund balances - beginning	825,000	283,342	671,058	
Fund balances - ending	<u>\$ 878,012</u>	<u>\$ 878,012</u>	<u>\$ 663,901</u>	

Mediterra CDD

2023 Operations Financial Impact Analysis

4.12.23

<u>Operations Account</u>	<u>Budget</u> <u>FY 2023</u>	<u>Encumbered</u> <u>FY 2023</u>	<u>Variance</u> <u>FY 2023</u>	<u>Notes</u>
Contractual Services	\$ 240,000	\$ 230,543	\$ 9,457	L. & W. Contract, Lake 52 Bacteria Sock treatment & Cane Toad Removal and cut/drop tree at C-21
Aqua/cut backs/pipe cleanout	\$ 100,000	\$ 82,999	\$ 17,001	Pipe Inspections and repairs to OS-OAK3 & OS-OAK2, OS-COCO1 and 10A (and cleanout if Board approved)
Conservation area fire mitigation	\$ 80,000	\$ -	\$ 80,000	
Lake Bank - Erosion Repairs	\$ 75,000	\$ 50,803	\$ 24,197	Lake 6 and Lake 13
Electricity	\$ 33,000	\$ 10,960	\$ 22,040	through January 31st
Aeration Repairs	\$ 15,000	\$ 34,041	\$ (19,041)	Includes GFCI install & Fire balls
Cap Outlay FCB Loan	\$ -	\$ -	\$ -	
	\$ 543,000	\$ 409,346	\$ 133,654	

\$ 53,654 This balance reflects \$80K reserved for fire mitigation program

Surplus Fund Balance Year Ending 9/30/22 - \$228,882.00

Mediterra Breakdown April 12, 2023

Summary:

Water Management/Contract Services:

Contract Services Lake & Wetland	\$195,000.00 (expires 1/31/24)
Cane Toad Removal Project	\$ 19,650.00
Water Testing	\$ 10,220.00
Lake 52 bacteria applications	\$ 5,673.00

Aqua/cutbacks/pipe cleanout:

Annual Pipe Cleanout Project	\$8,8000.00 (inspection & to include ROV of outfall structures) \$53,560.00 (Pipe Cleanout)
Pipe Repairs	\$16,550.00 (10-A, OS-OAK 2 & OS-OAK 3)
Littoral Plantings Project	\$ 4,089.00

Lake Bank Erosion Repairs:

Bank Restoration	\$50,803.00 (Lake 6 and Lake 13)
------------------	----------------------------------

Aeration Repairs: \$32,661.00

Note: Lake 52 bacteria applications (Bio-Zyme Eco Socks) is a combination of beneficial aerobic bacteria, enzymes, and other microbial or natural nutrient binding and limiting products as required for the proper maintenance of the pond. Approved by the Board February 20, 2019 in an effort to minimize growth of algae.

Note: Bank Restoration of Lake 13 (\$11,875.00) and will be completed June 12th thru July 14th or August 28th thru September 22nd. Bank Restoration of Lake 6 (\$38,568.00) schedule date not yet received. \$360.00 for sign installation at Lake 6.

Note: Littoral Planting projects for Lakes 42, 43 and 27/28 – Total Cost \$4,089.00 is reflected in the November financials.

Note: Aeration Repairs include \$6,350.00 for GFCI Breaker install as well as \$2,375.00 Elide Fire Ball Purchase (25 Total).

MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT
MINUTES OF MEETING
MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Mediterra Community Development District held a Regular Meeting on March 15, 2023 at 9:00 a.m., in the Bella Vita I Room at the Sports Club at Mediterra, 15735 Corso Mediterra Circle, Naples, Florida 34110.

Present were:

Robert Greenberg	Chair
Ken Tarr	Vice Chair
Mary Wheeler	Assistant Secretary
John Henry	Assistant Secretary
Vicki Gartland	Assistant Secretary

Also present were:

Chuck Adams	District Manager
Cleo Adams	District Manager
Shane Willis	Operations Manager
Alyssa Willson (via telephone)	District Counsel
Andy Tilton	District Engineer
Mike Radford (via telephone)	M.R.I. Inspection LLC

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Adams called the meeting to order at 9:02 a.m. All Supervisors were present.

SECOND ORDER OF BUSINESS

Public Comments (3 minutes)

No members of the public spoke.

THIRD ORDER OF BUSINESS

Chairman's Comments

Mr. Greenberg made the following comments:

- He thanked the Board Members for touring the preserves; he thinks it will sell itself.
- The plan is to review the routine agenda items quickly so the Board can concentrate on the nature trail and boardwalk agenda items.
- He thanked Mr. Tilton and his team for doing a fantastic job, as usual.

41 ➤ Several complaints were received about the conditions of Lakes 73 and 69 since the
42 water levels receded. In his opinion, the CDD should have them cleaned. He asked Mrs. Adams
43 to have SOLitude perform an extra service of trash and vegetation removal.

44 ➤ Regarding the nature trail, of 220 invitational players, not one of the 60 or 70 who
45 approached him opposed the nature trail; all said it would be a wonderful amenity.

46 ➤ In response to those Supervisors who are concerned about funding, he does not think it
47 will be an impediment. He thinks the Board should start discussing how to approach educating
48 the community about the benefits and why it should be built.

49

50 **FOURTH ORDER OF BUSINESS** **Discussion/Consideration of MRI**
51 **Underwater Specialists, Inc.**

52

53 **A. Summary and Estimate #3910 to Clean Stormwater Structures**

54 Mrs. Adams stated the pipe inspection proposal was paid and was included in the
55 agenda book in error. Regarding the budget, once this proposal is approved, about \$17,000 will
56 remain in the budget.

57 Mr. Tarr expressed his belief that there is a significant error in the pipe diagram and
58 although it has nothing to do with this item, it needs to be resolved. Mr. Greenberg stated it
59 will be discussed after this item.

60

**On MOTION by Mr. Tarr and seconded by Ms. Gartland, with all in favor, MRI
Inspection LLC, Estimate #3910 to clean and remove sand and debris from
structures that have 25% or more sand and debris blockage, in the amount of
\$53,560, was approved.**

65

66

67 **B. Annual Stormwater System Inspection Report**

68 **C. ROV Outfall Structures Report**

69 Mr. Tarr stated the Medici HOA President authorized MRI to inspect its drain pipes for
70 blockages after the hurricane and the pipes were cleaned to the end of the cul-de-sac. He
71 pointed out the Medici pipes highlighted in red on the map. He referred to Page 6 of the
72 Inspection Report and expressed his belief that Pipes 46, 47 and 48, under Bella Lago, are street
73 drains that start at the curb and end in the lake and, as such, those street drains belong to the
74 MCA.

75 Mr. Greenberg asked Mr. Tarr if he believes the CDD is not responsible for those drains
76 and that the map is wrong. Mr. Tarr replied affirmatively and stated his opinion that, since they
77 are under the blockage threshold, they do not need to be cleaned. He believes the bigger issue
78 is related to the CDD's position that any pipe that connects two lakes is a CDD pipe. He noted
79 the same issue in Padova. Ms. Gartland asked what point Mr. Tarr is trying to make. Mr. Tarr
80 stated the pipe had significant blockage; and that MRI had to cap and clean it a few years ago.
81 Medici's President engaged MRI to video the pipe from where Medici's storm water enters it to
82 the lake and found a 40% blockage. According to the Report, MRI technicians videoed north
83 into the pipe and discovered 50% blockage. If he is correct and this is a CDD pipe, it means the
84 CDD has an interconnected pipe between two lakes that is 50% blocked.

85 Mr. Greenberg expressed his belief that the CDD is in charge of all the pipes, as they all
86 go from lake to lake. Mrs. Adams stated the CDD is responsible for water management, lake to
87 lake and connected lakes to conservation pipes/outfall structures.

88 Mr. Greenberg stated he is more interested in the overall problem, which is that the
89 CDD has three or four stakeholders who have an interest in the pipes. It seems to him that it
90 makes for a fractured maintenance and repair routine. He would rather discuss whether the
91 CDD should say it will be responsible for all the pipes and add it to the budget so the CDD can
92 control the cleanout. This includes the pipes that do not go directly into the lakes but go to a
93 junction box that goes to a lake.

94 Mr. Greenberg suggested the CDD undertake a process to gain control of the repair,
95 maintenance and cleaning of every pipe in Mediterra. He asked Ms. Willson to work on the
96 legal end and prepare any agreements necessary to give the CDD control over the repair,
97 maintenance, inspection and cleaning of every pipe and prepare a draft letter to The Club and
98 the MCA for him to review prior to sending. He asked if the CDD has eminent domain
99 authority. Ms. Willson replied affirmatively; however, the CDD must obtain County approval to
100 exercise it.

101 Mr. Tilton recalled discussing this and noted the CDD has several of these pipes. The
102 CDD can decide to maintain various portions of the stormwater system. He noted that other
103 CDDs maintain from the inlet top and down, while the road surface belongs to another entity.

104 Mr. Greenberg asked Mr. Radford to provide a quote to clean the pipe that is 50%
105 blocked; it will be added as a change order. Regarding the location of the pipe, Mr. Tarr was
106 asked to highlight the area on the map and email it to Mr. Radford.

107 Mr. Henry suggested and Mr. Greenberg agreed to obtaining proposals to inspect all
108 non-CDD pipes and structures, except for Medici, to establish a benchmark of the conditions
109 and to more accurately budget for Fiscal Year 2024.

110 Mr. Greenberg recapped the following directives:

- 111 ➤ MRI will submit proposals to inspect all non-CDD pipes and structures.
- 112 ➤ Ms. Willson will prepare necessary agreements to give the CDD control over the
113 inspection and cleaning of every pipe in the CDD and prepare a draft letter to The Club and the
114 MCA for Mr. Greenberg to review. The letter will indicate that the CDD is initiating a uniform
115 policy throughout the CDD and that the CDD proposes taking over the maintenance and repair
116 of all structures that service the ponds and preserves.

117 Ms. Gartland asked to see the proposals before proceeding with agreements. Mr.
118 Greenberg agreed and stated that the CDD needs to quantify the cost of the inspections and
119 identify the issues. Mr. Tarr voiced his opinion that the CDD should not take any responsibility
120 for replacements. Mr. Greenberg agreed and stated that the agreements will be solely for
121 maintenance, cleaning and repairs, which are all non-capital repairs.

122 Mr. Tarr asked about approval to clean the blocked pipe. Mr. Greenberg stated MRI
123 will proceed with it if the cost does not exceed the staff approval ceiling amount.

124

FIFTH ORDER OF BUSINESS

Update: Preserve Fire Reduction Program

126

- 127 • **Property Located on West Side of Castellano Way**

128 The item was presented following the Thirteenth Order of Business.

129

SIXTH ORDER OF BUSINESS

Continued Discussion: Nature Trail and Board Walk

131

132

133 The item was presented following the Thirteenth Order of Business.

134

SEVENTH ORDER OF BUSINESS

Acceptance of Unaudited Financial Statements as of January 31, 2023

136

137

138 Mr. Tarr asked if the footnote only appears in the financials because the \$10,000
139 needed to be moved. Mr. Adams replied affirmatively and stated that it reflects as such; it will
140 not be included in the next unaudited financials.

141 Mr. Henry asked when the Audit will be presented. Mr. Adams stated he expects it to
 142 be completed for the April or May meeting. The financials were accepted.

143

144 **EIGHTH ORDER OF BUSINESS**

Approval of February 15, 2023 Regular Meeting Minutes

145

146

147 Mr. Greenberg noted that he was not present at the last meeting but he read the
 148 minutes and had no comments. Mr. Tarr stated he did not submit his edits in advance.

149 The following changes were made:

150 Line 39: Change “Dukes,” to “Duelkes, former President”

151 Line 142: Change “clear an area 30’ wide of the 60’ width” to “clean an area of a 60’
 152 width”

153 Lines 165 and 166: Change “Wheeler” to “Gartland”

154

155 **On MOTION by Ms. Wheeler and seconded by Ms. Gartland, with all in favor,**
 156 **the February 15, 2023 Regular Meeting Minutes, as amended, were approved.**

157

158

159 **NINTH ORDER OF BUSINESS**

Staff Reports

160

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

162 There was no report.

163 **B. District Engineer: *Johnson Engineering, Inc.***

164 There was no report.

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

- 166 • **NEXT MEETING DATE: April 19, 2023 at 9:00 A.M.**

- 167 ○ **QUORUM CHECK**

168 All Supervisors confirmed their attendance at the April 19, 2023 meeting.

169 **D. Operations Manager: *Wrathell, Hunt and Associates, LLC***

- 170 • **Key Activity Dates**

171 Going forward the title of this agenda item will be Key Activity Dates Report.

172 Mrs. Adams and Mr. Willis reported the following:

- 173 ➤ The fireball installation project was completed last week. Proposals were requested
 174 from SOLitude to install them in the compressor boxes outside the conservation areas.

175 Mr. Greenberg asked how many there are. Mrs. Adams estimated another 35 boxes. She
176 will provide the actual number at the next meeting.

177 ➤ The GFCI breaker retrofit project is underway.

178 ➤ The Lake #13 bank restoration project is scheduled to commence between June 12,
179 2023 and July 14, 2023 or between August 28, 2023 and September 22, 2023.

180 ➤ The Limited Development Order (LDO) from the County for the Lake 6 riprap project is
181 pending.

182 ➤ There are License Agreements for Lakes 37, 75 and 76 but not one for Lake 71.

183 Mr. Tarr asked for the total number of lakes. Mrs. Adams did not know. Mr. Greenberg
184 stated that every lake on the east side has a fountain. Mrs. Adams stated then License
185 Agreements need to be prepared for each lake on the east side except Lakes 75 and 76.

186 Mr. Tarr asked where the fountains are on the Key Activity Dates Report. Mrs. Adams
187 stated they are not on the Report as the CDD does not own them. Regarding the fountain in
188 Caminetto, Mr. Greenberg stated an assumption was made that all the others were subject to
189 License Agreements and it happened because it was the first community that was developed
190 since the turnover where they installed a fountain before turnover. Mr. Tarr stated Bonita Bay
191 gave approval and they owned the lakes so an Agreement is needed. Regarding who owns the
192 fountains, Mrs. Adams believes each HOA owns them and recalled that the Lake 37 Agreement
193 was issued to an individual homeowner. Mr. Greenberg wants a process in place. He asked
194 Mrs. Adams and Ms. Willson to identify whether Agreements for decorative fountains in CDD
195 ponds exists and if not, identify who owns the fountains and have them execute License
196 Agreements.

197 Mr. Henry asked who repairs the fountains when they malfunction. Mrs. Adams stated
198 that the License Agreements are with the HOAs. Mr. Henry stated he is not aware of his HOA
199 paying for the repairs and questioned if it is the MCA. Ms. Wheeler thinks, if it is not a villa
200 neighborhood, the MCA probably owns the fountains for the estate homes. Mr. Tarr stated he
201 was told that the costs for Lake 69, going forward, will be split between the Cellini, Lucarno and
202 Cabreo neighborhoods. Mr. Greenberg stated he already directed Staff to research this and
203 asked for this to be added as an Old Business Agenda Item.

204 Mr. Greenberg asked what lake banks are being addressed now. Mrs. Adams stated
205 lake bank restoration is being scheduled on Lakes 13 and 6. Mr. Greenberg stated he will draft

206 a communique to the community regarding the fireball project, 60' cleanup along Castellano
207 Way, lake bank work and the nature trail and circulate it to the Board.

208 Mr. Henry suggested preparing a single writeup about the nature trail due to its
209 importance. Mr. Greenberg stated he will mention in the newsletter that there will be a
210 separate communication about the nature trail.

211 Mr. Tarr asked if Mr. Greenberg wanted to add anything about the County taking over
212 what Mr. Tilton reported on at the last meeting. Mr. Greenberg asked if he meant the trench.
213 Mr. Tarr stated it is more than that and read from the Johnson Engineering Study that talks
214 about a capital improvement in Imperial Golf Village in excess of \$2 million. At the last MCA
215 meeting, Mr. Schmidt, who was instrumental in The Club receiving the consumptive use permit,
216 heard that the County will invest over \$2 million in Imperial Golf Village, which is consistent
217 with the numbers in the report. Mr. Tarr voiced his opinion that it is important that they are
218 taking over a private facility. Mr. Greenberg felt that nobody cares. Mr. Tarr stated that it is
219 important to him. Mr. Henry agreed. Ms. Gartland voiced her opinion that the fewer things in
220 the communication, the clearer it is and the greater the likelihood people will read it. Mr.
221 Greenberg stated it is important in a technical sense; he will include that the County is taking
222 over maintenance of the retention pond and structures outside of the new wall.

223 Mr. Tilton stated the County will be taking over some of the control structures but is not
224 taking over the ponds. Mr. Tarr voiced his opinion that this gives the CDD better reliability of
225 water outflow and since a lot of the CDD's water goes in, it is a benefit to the CDD. Mr.
226 Greenberg stated that the only matter he will highlight is that the County is going to maintain it
227 and the CDD does not have to resulting in a cost savings to the CDD. Mr. Henry asked if this was
228 in writing. Mr. Tilton stated that the County will need easements over the area which, to his
229 knowledge, has not been done yet.

230 Ms. Gartland suggested including the information in the next annual letter. Mr.
231 Greenberg agreed. Mr. Tarr recalled the problem going into hurricane season in the past with
232 the west ditch blocked with vegetation and suggested the current letter include that the County
233 is taking over maintenance of the two ditches. Mr. Greenberg stated the County is not taking
234 over the two ditches they are only taking over the control structures. Mr. Tilton stated because
235 the ditches serve the road, they will take them over, but there are stormwater ponds within
236 their development that are not going to be part of the County's maintenance. Mr. Greenberg
237 asked who maintains those. Mr. Tilton stated it will still be Imperial Golf Estates.

238 Mr. Greenberg asked Mrs. Adams and Mr. Tilton to email information to him about the
239 two lake bank repair projects and the control structures, respectively.

240

241 **TENTH ORDER OF BUSINESS**

Action/Agenda or Completed Items

242

243 Mrs. Adams updated the Action Item list after the meeting.

244

245 **ELEVENTH ORDER OF BUSINESS**

Old Business

246

247 There was no old business.

248

249 **TWELFTH ORDER OF BUSINESS**

Supervisors' Requests

250

251 There were no Supervisors' requests.

252

253 **THIRTEENTH ORDER OF BUSINESS**

Public Comments (3 minutes)

254

255 There were no public comments.

256 **▪ Update: Preserve Fire Reduction Program**

257 **• Property Located on West Side of Castellano Way**

258 **The item, previously the Fifth Order of Business, was presented out of order.**

259 Ms. Gartland asked if the cleanup proposal will be available at the next meeting. Mr.
260 Tilton replied affirmatively; it went out to bid to four contractors yesterday and bids are due on
261 March 31, 2023. The bids will be provided to Management for the next meeting.

262 **▪ Continued Discussion: Nature Trail and Board Walk**

263 **The item, previously the Sixth Order of Business, was presented out of order.**

264 Mr. Tilton distributed and reviewed drawings and educational material. He noted the
265 following:

266 ➤ The second drawing is to scale and shows signage examples. The first is undercover and
267 can be incorporated into the building. Signage material types can be challenging.

268 ➤ The Landscape Architect provided drawings of how the area might look in July, August
269 and September.

270 Mr. Greenberg asked if the trail is from the play park to just short of the cart path. Mr.
271 Tilton stated it will be Phase 1 and Phase 2 will make it a little over 2,000'. He recalled

272 discussion of only going half way and, in his opinion, the project can be easily broken into
273 phases. The decision will depend on the cost and how much the Board wants to spend.

274 Mr. Greenberg stated it raises an immediate question as to whether the CDD should pay
275 the full mitigation costs up front. Mr. Tilton stated, if the thought is to go as far as the cart path
276 and since paying the full mitigation will likely be necessary for permitting, the Board might want
277 to get all of it permitted even if it is not all constructed during the first year. Most mitigation
278 banks will not commit to partial mitigation. If the thought is to extend it in five to eight years to
279 just north to the bird bath, then that part can be permitted and mitigation can be paid then. If
280 only going halfway to the circled viewing area now, then the permit can be obtained and
281 mitigation paid for just that part.

282 Mr. Tarr stated, if the CDD buys the mitigation for Phases 1 and 2 will be one mile, which
283 is relatively long; it does not have to go all the way. Mr. Greenberg believes it will be a nice
284 amenity. Mr. Tarr voiced his opinion that, if it is a boardwalk trail, people will want to bicycle
285 through the preserve. Mr. Greenberg stated whether that is allowed will be up to the MCA.

286 Mr. Greenberg asked if the drawing has an all raised boardwalk. Mr. Tilton stated about
287 85% to 90% of the first phase will be if a dry trail is desired.

288 Ms. Gartland stated that this was discussed at the last meeting and the consensus was
289 to proceed with a boardwalk instead of a raised mulch trail. Mr. Greenberg asked if it was 8' or
290 11'. Mr. Tilton's recommendation was 8' with a net of 7', which will meet all Americans with
291 Disabilities Act (ADA) requirements and not seem narrow.

292 Discussion ensued about installing signage, escape routes in the event of a bear
293 encounter or a panic button that will alert the MCA Security and scare the bear away.

294 Regarding the costs, Mr. Tilton stated that the cost for Phase 1 is about \$750,000
295 including mitigation and Phase 2 is about \$1 million. Mr. Henry noted that the nearly \$2 million
296 total equates to about \$2,000 per homeowner. He asked if brochures will be used to educate
297 residents about the cost for each phase, what it will look like and approximately how much it
298 will be on an average tax bill.

299 Mr. Greenberg wondered if it makes sense to hire a marketing consultant to direct
300 communications with residents. The Board Members believed that is a good idea. Mr. Tarr felt
301 that the CDD needs to know if the MCA will be a partner in the project. He expressed concern
302 about a major storm event. Mr. Greenberg stated it will be covered in the Maintenance

303 Agreement. Mr. Tarr felt that the CDD should speak with the MCA. Mr. Greenberg stated he
304 spoke to the MCA and will bring it up again once the CDD Board agrees on what it wants to do.

305 Ms. Willson stated the CDD will retain ownership of the asset and have a Maintenance
306 Agreement with the MCA for the MCA to maintain the asset. Mr. Greenberg felt that the CDD
307 will be the one to rebuild it if it is destroyed by a hurricane. Mr. Henry asked if it can be
308 insured. Mr. Greenberg asked Mrs. Adams to find out and noted that the cost might not be
309 feasible. Ms. Gartland thought self-insurance might be better.

310 Mr. Greenberg asked the Board if there is a consensus to build Phase 1 and plan for
311 Phase 2. Mr. Henry wanted to first send brochures and stated that he will oppose the project if
312 a lot of residents are against it. Mr. Greenberg stated he will not be governed by the loudest
313 negative voices as to what is best for the entire community in terms of recreation.

314 Mr. Tarr and Mr. Greenberg discussed the implications if the CDD takes over
315 responsibility for all the pipes. Regarding financing, or assessing to pay for the trail project, Mr.
316 Greenberg stated the options must be evaluated.

317 Mr. Greenberg asked if the Board is okay with the conceptual plan and wants to take the
318 next steps. Mr. Henry replied affirmatively. Ms. Gartland stated she likes the phases and would
319 like to proceed in some way but she thinks there needs to be serious talk about how to do it
320 and how worthy it is. Mr. Adams was asked to obtain financing options and costs associated
321 with financing the project. Mr. Henry feels that the project should be completed over a span of
322 years and spread over two fiscal years, such that there is a \$1,000 assessment increase for each
323 of the two years if proceeding with both phases or \$500 per year if proceeding with one phase.

324 Ms. Gartland asked if the mitigation must be paid within a certain time. Mr. Tilton
325 replied affirmatively and stated the time will start out being five years but there are ways to
326 extend the lifespan every time the Governor declares a state of emergency. Ms. Gartland
327 suggested planning the project over a certain period in terms of how to pay for it, to make the
328 expense more palatable. She has no issue with some extended financing, as it will show that
329 everyone will share the cost, including those who will benefit from it in the future. Mr.
330 Greenberg noted the same argument was made when the wall was built. He asked Ms. Willson
331 if the CDD has the ability to do the same as the MCA, meaning to raise the capital transfer fee
332 charge to new residents. Ms. Willson replied no; the CDD is not able to collect those fees on
333 the tax roll but the CDD can charge rates, fees and other charges for use of certain things. Mr.

334 Greenberg asked Ms. Willson to research and advise as to whether the CDD can charge on
335 acquisition or disposition.

336 Discussion ensued regarding options for raising revenue, putting the financing costs at
337 the back end of the project and splitting the cost of Phase 1 and the mitigation costs over two
338 years. It was noted that the Board approved increasing assessments significantly several years
339 ago without pushback.

340 Mr. Tarr asked how Phase 2 would be cleared and built once Phase 1 is completed. Mr.
341 Tilton stated Phase I could be closed to start Phase 2 or access could be gained from the edge of
342 the golf course and the golf course cart path. Mr. Tarr expressed concern that future Boards
343 might never vote to finish the project. Ms. Gartland and Mr. Henry did not have the same
344 concern and voiced their opinion that it is not a good enough argument to push the project to
345 be completed as quickly as possible. Ms. Wheeler voiced her opinion that all the land for Phases
346 1 and 2 should be cleared during Phase 1, as it will be less expensive and make it easier to build
347 Phase 2.

348 Discussion ensued regarding a suggestion to plan both phases, financing, less vegetative
349 clearing needed with a Boardwalk, putting the clearing costs upfront, spreading assessments for
350 the project over time, possibility of recovering unknown funds to clean the additional non-CDD
351 pipes, the surplus fund balance of \$55,000 and obtaining resident feedback.

352 Mr. Greenberg recapped the following directives:

- 353 ➤ Mr. Tilton: Provide the costs for the boardwalk project, highlight the trail better in the
354 drawing and omit the dog. Order big boards if The Club and the MCA agree to display them.
- 355 ➤ Mr. Tilton, Mr. Adams and Mr. Greenberg: Obtain proposals for a Marketing Consultant
356 who will work with Mr. Tilton on a brochure.

357

358 **FOURTEENTH ORDER OF BUSINESS**

Adjournment

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361 **On MOTION by Ms. Gartland and seconded by Ms. Wheeler, with all in favor,**
362 **the meeting adjourned at 10:39 a.m.**

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Secretary/Assistant Secretary

Chair/Vice Chair

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COMMUNITY DEVELOPMENT DISTRICT

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MEDITERRA COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2022/2023 MEETING SCHEDULE

LOCATION

*Bella Vita I Room at the Sports Club at Mediterra, 15735 Corso Mediterra Circle,
Naples, Florida 34110*

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 19, 2022	Regular Meeting	9:00 AM
November 16, 2022	Regular Meeting	9:00 AM
December 7, 2022* CANCELED	Regular Meeting	9:00 AM
January 18, 2023	Regular Meeting	9:00 AM
February 14, 2023	Workshop Field Trip to Potential Hiking Path	1:30 PM
February 15, 2023	Regular Meeting	9:00 AM
March 15, 2023	Regular Meeting	9:00 AM
April 19, 2023	Regular Meeting	9:00 AM
May 17, 2023	Regular Meeting	9:00 AM
June 21, 2023	Regular Meeting	9:00 AM
August 16, 2023	Public Hearing & Regular Meeting	9:00 AM

Exception

**December meeting date is two weeks earlier to accommodate the holidays*

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Key Activity Dates

Updated: April 2023

Highlighted boxes indicate current and upcoming projects within 60 days

Description	Reference	Submit To	Due Date	Date
Cane Toad Removal	SOP	N/A	The Cane Toad & Tadpole removal project is scheduled to commence in February. 2 night visits per month (February through November). Program will include 18 visits.	2/23 thru 11/2023
Wetland Maintenance	SOP	N/A	Wetland Maintenance as required by SFWMD is to be performed at a minimum of two times per year.	4/2023 & 10/2023
Lake & Wetland Contract	SOP	N/A	Solitude Lake & Wetland Contract set to expire January 31, 2024. Required sealed bidding in October 2023 and Board agenda item for consideration January 2024.	10/2023 & Agenda item 1/2024
Elide Fire Extinguishing 4" Ball (Standard Bracket)	SOP	N/A	Elide Fire USA Extinguishing Ball and comes with a three year warranty. All Aeration Boxes with this equipment will be reviewed and fire balls replaced every three years. Current Cost \$95.00 each.	2/2023 install 1/2026 expires
Annual Financial Report April Agenda Item	190.008/218.32 & 39	Florida Department of Financial Services	45 days after the completion of the Annual Financial Audit but no more than 9 months after end of Fiscal Year. Auditor placed on notice of deadline being no later than April 30th annually, and provided in their May agenda package for Board's consideration/approval.	Due 6/1/2023
Proposed Budget April Agenda Item	189.016, 189.418 & 200.065	Due to local governing authority (county or municipality)	Due to local governing authority (county or municipality) by June 15th each year.	6/15/2023
O & M Assessment letter	SOP	N/A	Staff to provide Chairman's draft assessment letter to the Board 48 hours in advance of mailing to the Residents of proposed increases. Notices must be mailed thirty days in advance of meeting to adopt the budget and received by WHA (Corporate) forty days in advance of the hearing date.	7/1/2023 draft notice to Chairman & 7/7/23 notice to WHA
Assessment Roll Certification	Local County requirement.	Local County Tax Collector	For most counties, submission and certification of the annual assessment roll is due by September 15th each year.	9/15/2023
Insurance Renewal	SOP	N/A	Bind Insurance for upcoming Fiscal Year with an effective of October 1st thru September 30th	10/1/2023

Adopted Budget	189.016, 189.418 & 200.065	Due to local governing authority (county or municipality)	Due to local governing authority (county or municipality) by October 1st each year.	10/1/2023
TRIM Compliance Report	200.068	Department of Revenue, Property Tax Oversight, Trim Compliance Section	No later than 30 days following the adoption of the property tax levy ordinance/resolution (if levying property taxes)	10/15/2023
Canna Lilly cut back	SOP	N/A	Seasonal cut back and removal of large stands of Canna Lilly on lake banks owned by the District, to reduce seasonal unsightliness and promote new lush and vigorous growth. Program to be considered/completed between February & March of each year if necessary.	Feb. & March Annually
Qualified Public Depositor Annual Report to CFO	280.17	Department of Financial Services- Division of Treasury - Collateral Management.	By November 30 of each year, file annual report for the period ending September 30, 2023	11/30/2023
Fiscal Year Annual District Filing Fee and Update Form	190, 189.064 & 189.018 & Chapter 73C-24, F.A.C.	Florida department of Economic Opportunity (Special District Accountability Program)	Annual filing fee of \$175 is paid to the Florida department of Economic Opportunity. The filing of the Update Form is required to verify the status of the Special District and to update any changes (including changes to the registered agent). Filing Fee invoice and Update Form is mailed out by the State on October 1st of each year. The fee and form are due and must be postmarked by the following December 3rd.	12/3/2023
Laptop @ MCS	SOP	MCA GM Bill Bowden	Mr. Adams to create a cloud link on the website and will upload records of proceedings. This project is still in progress however the Webmaster is reviewing all items at this time to ensure ADA Compliance. Upon speaking with Corporate, the Webmaster has not been able to provide an estimated completion date.	On-going
Certification of District Registered Voters	190(3)(a)(2)(d)	District receives annually from the local Supervisor of Elections	Due April 15th of each year and must be read into the record at a regularly scheduled meeting (no additional filing is required)	4/15/2023
Interconnecting Drain Pipe/Outfall Structures inspection and cleanout	SOP	N/A	Annual inspection and clean out of all lake and wetland interconnecting drain pipes and control structures, that are owned and operated by the District, where the percentage of pipe block exceeds 25%. This is to include annual ROV inspections of all outfall structures.	1/17/2023 thru 6/2023

Bank Stabilization Project	SOP	N/A	Bank restoration @ North Hole #18 by Green on Lake 13 (as of 2022 current proposal cost \$11,875.00 and does not include sod, which will be installed by Thomas Lively, Director of Agronomy. Lake 13 rescheduled to be completed between June 12 & July 14th or August 28th thru September 22nd. Project should take one week to complete.	June & July 2023 or August & September 2023
Lake Audit Report	SOP	N/A	Annual inspection and report of all District owned lakes. Report includes review of specific items related to water quality, lake maintenance deficiencies, littoral plant health and population, structural integrity of lake banks, aerator operation and any unauthorized activities in or adjacent to the lakes.	May/June 2023
Littoral Planting Projects	SOP	N/A	Lakes will be identified during the annual Lake audit.	7/1/2023
Phase Three East - Stormwater Pond 74	SOP	N/A	The original issue date was April 16, 2020. Modified May 19, 2022. The duration of the permit is extended until October 7, 2027 per the request to SFWMD. 90 day reminder is included, as reflected. Once the stormwater planning exercise is completed, it will have to be repeated every five years.	1/1/2026 (reminder) 10/7/2027 (deadline)
Stormwater Management Needs Analysis Report	FL Statutes 403.9301 and 403.9302	20 year needs analysis	New legislation that requires the District to analyze its existing stormwater infrastructure necessary to comply with the statutory requirements to create a 20-year needs analysis. 6/30/22 and every five years there after.	6/30/2027
Preserve Fire Reduction Program - Three Year Rotation Program	SOP	N/A	As approved at the June 16, 2021 meeting; project commenced on January 3rd; and will continue every three years.	1/1/2024
Est Cortile Court	SOP	N/A	First annual monitoring report submitted June 30, 2022 with a required 2nd annual report due June 30th 2023.	6/30/2023
Qualified Public Deposit Identification and Acknowledgement Form	280.02	Maintain original document in District Reports	Complete each time a new account is opened with a Qualified Public Depository.	

Bond - Disclosure	Bond Indenture Update	E.M.M.A. (Electronic Municipal Marketing Access) and Bond Trustee	<p>Loan payments each April 1 and November 1, commencing May 1, 2022.</p> <p>Section 701(g) The District shall maintain such liability, casualty and other insurance as is reasonable and prudent for similarly situated independent special districts of the State. Within the first six months of each fiscal year (April 1), the District Manager shall file with registered owner of the 2022 Note (the "Owner") a compliance certificate as confirmation of the insurance coverages relating to the 2012 Project, such compliance certificate to include, without being limited thereto, a schedule of all insurance policies required by the Indenture which are then in effect, stating with respect to each policy the name of the insurer, the amount, number, and expiration date, and the hazards and risks covered thereby. Section 701(j) Furnish a copy of the District's audit by June 30 of each year to Owner. Section 701(k) Provide copy of annual budget to Owner within 45 days after commencement of each fiscal year (November 14). Budget must specifically detail the series 2022 assessments and any other special assessment levied by the District w/ respect to such fiscal year. Section 701(l) District shall maintain records with respect to the Series 2022 Assessments which shall be updated as Series 2022 Assessments are collected. The records shall detail Series 2022 Assessments (i) levied to date on a parcel-by-parcel basis, and (ii) collected to date. An annual report setting for the foregoing information will be provided to the Owner at such times, and in such format as the Owner may reasonably request. Section 701 (m) Commencing with the tax roll adopted during calendar year 2022, the District shall provide the Owner the certified assessment roll detailing the Series 2022 Assessments, if any, to be imposed for each tax year within 30 days of the date the such roll becomes available.</p>	April 1, May 1, June 30 November 1, November 14, and 30 days from certification of assessment roll annually
Bonds - Arbitrage	IRS Regulation	IRS - if a rebate is due.	The Bond Indenture refers to IRS rules which state an issuer must pay (an Arbitrage) rebate installment for computation dates that occur at least once every 5 years. Rebate payments are due within 60 days after each computation date. The final rebate payment for an issue is due within 60 days after the issue is discharged. See IRS Regulation Section 1.148-3(e) through (g).	

**MEDITERRA COMMUNITY DEVELOPMENT DISTRICT
STORMWATER PONDS AND APPROXIMATE LOCATION
Last Updated 9.15.2022**

L-1	Monterosso & Villorosi	L-39	Teramo & Positano
L-2	Main Entrance Southside	L-40	Golf Course & Trebbio
L-3	Main Entrance Northside	L-41	Verona
L-4	Golf Course & Savona	L-42	Verona
L-5	Golf Course & Savona	L-43	Golf Course & Verona
L-6	Villorosi	L-44	Verona & Cortile
L-7	Golf Maintenance	L-45N	Cortile
L-8	Golf Course & Milan	L-45S	Cortile
L-9	Golf Course & Trebbio	L-46	Positano
L-10	Golf Course & Trebbio	L-47	Golf Course & Positano
L-11	Benvenuto	L-48	Brendisi
L-11B	Club House	L-49N	Golf Course & Treviso
L-12	Club House	L-49S	Golf Course & Treviso
L-12B	Club House	L-50	Serata, Calabria, and Villalago
L-13	Club House	L-52	Terrazza & Serata
L-14	Golf Course & Cortile	L-53	Amarone & Terrazza
L-15	Golf Course & Cortile	L-54	Golf Course Maintenance
L-16	Milan	L-55	Golf Course Maintenance
L-17	Golf Course & Corsini	L-56	Golf Course & Milan
L-18	Golf Course & Verona	L-57	Padova
L-19	Golf Course & Verona	L-58	Porta Vecchio
L-20	Bello Lago	L-59N	Cortile & Golf Course
L-21	Bello Lago	L-59S	Cortile & Golf Course
L-22	Medici	L-60	Golf Course & Milan
L-23	Golf Course & Corsini	L-61	Golf Course & Trebbio
L-24	Padova	L-62	Treviso
L-25	Padova	L-63	Amarone
L-26	Golf Course & Padova	L-64	Amarone
L-27 & 28	Golf Course & Ravello	L-65	Terrazza
L-29	Golf Course & Bellezza	L-66S	Celebrita & Felicita
L-30	Bellezza & Ravelo	L-67	Cellini & Buonasera
L-31	Bellezza	L-68	Lucarno & Felicita
L-32	Porta Vecchio & Bellezza	L-69	Lucarno II, Cellini, and Cabreo
L-33	Porta Vecchio	L-70	Lucarno
L-34	Golf Course & Porta Vecchio	L-71	Lucarno II
L-35	Marcello & Golf Course	L-72	Lucarno II
L-36	Marcello	L-73	Lucarno II & Cabreo
L-37	Marcello	L-74	Lucarno II
L-38	Golf Course & Teramo	L-75	Caminetto
		L-76	Caminetto

MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT

ACTION/AGENDA
OR
COMPLETED
ITEMS

**DRAFT
MEDITERRA CDD**

#	MTG DATE ADDED TO LIST	ACTION OR AGENDA OR BOTH	ACTION/AGENDA or COMPLETED ITEM	STAKEHOLDER	ONGOING	COMPLETED	MTG DATE MOVED TO COMPLETED
1	03.01.18	ACTION	Remove "Completed" items 6 months or older from Action List & move to Archive List.	Admin Staff	X		
2	01.16.19	ACTION	Take annual sediment samples only at outfall lakes w/ muck & Lake 35 at same time & reduce water quality samples to once in July except Lake 55 adding Sept., only if issues. Staff: Provide year-over-year nitrogen & phosphorous tables. 01.18.23 Per Mr. Tilton: Being completed February to May.	Mr. Tilton	X		
3	03.03.21	ACTION	Board: Include Mrs. Adams/Mr. Willis/Mr. Greenberg in email requests to Mgt. Mrs. Adams: Respond to requests indicating person who will give info. Mr. Willis: Track all requests.	Mrs. Adams Mr. Willis	X		
4	03.03.21	ACTION	Email mtg agenda to Chair 3 days before sending to BOS.	Admin Staff	X		
5	03.03.21	ACTION	Review CDD website for accuracy & notify MCA GM of cancelled meetings/date changes to e-blast to residents.	Mr. Willis	X		
6	04.21.21	ACTION	Obtain unit pricing for all contracts moving forward.	CDD Staff	X		
7	04.21.21	ACTION	Add cloud link on website & upload record of proceedings. 11.16.22 Check status & provide update at next meeting.	Webmaster	X		
8	01.19.22	ACTION	Work with MCA Manager to ensure Staff has an opportunity to proof communications before they are sent out.	Mr. Adams	X		
9	04.20.22	BOTH	Have MRI revise/update Inspection Rpts to include ROV of outfall structures. 05.18.22 Done but keep as action item.	Mrs. Adams	X		
10	11.16.22	ACTION	SOLitude: Add implementing fire break around each box & provide photo showing when completed. 01.18.23 Solitude: Give quote to clear foliage around aeration compressor equip.	Mrs. Adams SOLitude	X		
11	11.16.22	ACTION	Include Mr. Greenberg in email chain if fire incident happens so he can alert the Board.	Mr. Bowden	X		
12	1.18.23	ACTION	Install GFCI Breakers on aeration boxes. Solitude quote approved and waiting for schedule to complete. In progress.	Mrs. Adams	X		
13	1.18.23	ACTION	Remove "2017 Note" & footnote Unaudited Financials.	Mr. Adams	X		
14	01.18.23	BOTH	Change "Future aeration replacement" on p.2 of Unaudited Financials to "Aeration systems repair and replacement" 2.15.23 : Budget amendment required- on April Agenda,	Mr. Adams	x		

**DRAFT
MEDITERRA CDD**

#	MTG DATE ADDED TO LIST	ACTION OR AGENDA OR BOTH	ACTION/AGENDA or COMPLETED ITEM	STAKEHOLDER	ONGOING	COMPLETED	MTG DATE MOVED TO COMPLETED
15	01.18.23	BOTH	Remind Auditors of April audit deadline. Audit to be an April agenda item.	CDD Staff	X		
16	01.18.23	BOTH	Include draft Fiscal Year 2024 Budget as April agenda item.	CDD Staff	X		
17	02.15.23	BOTH	Request bids to clear Castellano Way from Cintron, EarthBalance and Premier pertaining to fire reduction.	Mr. Tilton	X		
18	02.15.23	BOTH	Provide proposal for Nature Trail and Board Walk renderings. 03.15.23 Update renderings.	Mr. Tilton	X		
19	02.15.23	ACTION	Define "pole saw" clearing height for clearing 30' around GFCI breaker boxes in conservation area.	Mr. Tilton	X		
20	02.15.23	ACTION	Walking trail in conservation area: Research found no plan or text that shows any passive recreation in the conservation areas. Reattempt when application is completed.	Mr. Tilton	X		
21	03.15.23	ACTION	SOLitude do extra service to remove trash and vegetation and clean around Lakes 73 and 69 behind Cabero.	Mrs. Adams SOLitude	X		
22	03.15.23	BOTH	Email Mr. Radford map to provide proposal to clean 50% blocked pipe & update change order to Mrs. Adams & proposals to inspect all non-CDD structures except for Medici.	MRI Mr. Tarr	X		
23	03.15.23	BOTH	Prep License Agmts giving CDD control to inspect, clean, maintain & repair all pipes in every community. Prep draft letter to The Club & MCA for Mr. Greenberg's review. Include costs in FY 2024 proposed budget.	Ms. Willson Mrs. Adams	X		
24	03.15.23	BOTH	Provide quote to install fireballs in compressor boxes outside conservation area. Give actual amount at next mtg.	SOLitude Mrs. Adams	X		
25	03.15.23	BOTH	Prep License Agmt for fountain in Lake 71, identify if Agmts for placement of decorative fountains in CDD ponds exists, if not, identify ownership and get License Agmt processed. Add under Old Business.	Mrs. Adams Ms. Wilson	X		
26	03.15.23	ACTION	Greenberg/Gartland: Prep draft communique of projects. Tilton/Mrs. Adams: Provide language about lake bank repair projects and control structures, respectively.	Mr. Greenberg Ms. Gartland Mr. Tilton Mrs. Adams	X		

**DRAFT
MEDITERRA CDD**

#	MTG DATE ADDED TO LIST	ACTION OR AGENDA OR BOTH	ACTION/AGENDA or COMPLETED ITEM	STAKEHOLDER	ONGOING	COMPLETED	MTG DATE MOVED TO COMPLETED
27	03.15.23	ACTION	Contact Egis to determine cost to insure boardwalk.	Mr. Adams Mrs. Adams	X		
28	03.15.23	ACTION	Obtain financing costs for the boardwalk project.	Mr. Adams Mrs. Adams	X		
29	03.15.23	ACTION	Regarding financing the boardwalk project, research if the CDD can charge fees on acquisition or disposition.	Ms. Willson	X		
30	03.15.23	ACTION	Obtain proposals from past Marketing Consultants.	Mr. Tilton Mr. Adams Mr. Greenberg	X		

**DRAFT
MEDITERRA CDD**

#	MTG DATE ADDED TO LIST	ACTION OR AGENDA OR BOTH	ACTION/AGENDA or COMPLETED ITEM	STAKEHOLDER	ONGOING	COMPLETED	MTG DATE MOVED TO COMPLETED
1	02.10.22	ACTION/AGENDA	Mr. Tilton: Identify areas not covered by a prior easement. Ms. Willson: Prep Easement Agmt or doc to incorporate CDD's responsibility & right to maintain, repair, inspect, reaffirm all other easement areas previously identified are covered by CDD's right to operate, maintain & repair. 04.20.22 Mr. Tilton Ms. Willson: Prep Lease Agmt w/ golf course & homeowners. 05.18.22 Mr. Lemus: Revise GIS map re location of pipes of 4 homeowners, as Lease Agmt was not needed. Ms. Willson: Present the License Agmt w/ MCA on the next agenda.	Mr. Tilton Ms. Willson Mr. Lemus		X	10.19.22
2	04.20.22	ACTION/AGENDA	Mr. Tilton: Prep letter putting Lots 7 & 8 owners on notice of violating CDD property rights. 05.18.22 Mr. Adams: Prep letter to owners & give update at the Sept mtg. 09.07.22 Mr. Adams: Send letter & put under Old Business on next agenda.	Mr. Tilton Mr. Adams		X	10.19.22
3	05.18.22	ACTION	Reimburse Ms. Gartland & Ms. Wheeler for Aug mtg/PH travel costs. 09.07.22 Reimburse Mr. Henry. 10.19.22 Only reimburse Mr. Henry (on 10.12.22 check run & in process.	Mr. Adams		X	10.19.22
4	09.07.22	ACTION	Investigate info in Cintron email and give recommendations to Supervisors once all are in attendance.	CDD Staff		X	10.19.22
5	09.07.22	ACTION	Audits: Include subsequent event disclosures & stylistic changes to future audits.	Auditor Mr. Adams		X	10.19.22
6	09.07.22	ACTION	Mr. Adams: Make adjustments to assessment tables in FY 2023 budget. 10.19.22 Mr. Adams to collapse column.	Mr. Adams		X	10.19.22
7	09.07.22	ACTION/AGENDA	Staff: Have "Caution Sign" installed before rocks at Lake 6 on CDD property & send letter to affected residents. Mr. Tilton to provide repair alternatives and costs at the next meeting.	Mr. Willis Mr. Tilton		X	10.19.22
8	09.07.22	ACTION	Ask SOLitude to provide follow up info about the services they performed or did not perform. 10.19.22 SOLitude treated all the lakes with deficiencies within 72 hours.	Mr. Willis		X	10.19.22
9	09.07.22	ACTION	Ensure accounting paid Cintron the \$25,000 due.	Mrs. Adams		X	10.19.22
10	09.07.22	ACTION	Investigate, correct, present updated July & August Unaudited Financial Statements at next meeting.	Mr. Adams		X	10.19.22

**DRAFT
MEDITERRA CDD**

#	MTG DATE ADDED TO LIST	ACTION OR AGENDA OR BOTH	ACTION/AGENDA or COMPLETED ITEM	STAKEHOLDER	ONGOING	COMPLETED	MTG DATE MOVED TO COMPLETED
11	09.07.22	ACTION	Reformat Action Items List.	Mr. Willis		X	10.19.22
12	09.07.22	ACTION	Review Action Items & identify completed items prior to the meeting start time.	Mrs. Adams Mr. Willis		X	10.19.22
13	09.07.22	ACTION	Obtain copy of the second Certificate of Insurance (COI) for deer hunter. 10.19.232. MCA received the second COI.	Mr. Willis		X	10.19.22
14	09.07.22	ACTION	Mrs. Adams/Mr. Willis to provide a chart listing lake number and surrounding neighborhood to the Board.	Mr. Willis		X	10.19.22
15	09.07.22	BOTH	Present insurance renewal information on the next agenda.	Mr. Adams		X	10.19.22
16	09.07.22	BOTH	Revise title in Professional Services Agmnt & new design routes for Nature Trail.	Mr. Tilton		X	10.19.22
17	09.07.22	ACTION	Ms. Willson: Work with Mgmt to create comprehensive list of ads that must run in both Counties and ones to run in only Collier Co. 10.19.22 Mr. Adams to confirm WHA Staff received Ms. Willson email. 11.16.22 Send to Mr. Tarr.	Mr. Adams		X	11.16.22
18	02.10.22	ACTION	If time between mtgs is shortened to 3 weeks from last mtg due to emergency, there will be "no 10-day" advance requirement for draft minutes; draft minutes would be in the agenda and Supervisors will state edits during the meeting. 05.18.22 To remain as ongoing item.			X	11.16.22
19	10.19.22	ACTION	Review the Club's Easement Agreements regarding trail crossing cart path, and report findings at the next meeting.	Ms. Willson		X	11.16.22
20	10.19.22	BOTH	Ensure chart listing lake number and surrounding neighborhood is included in the back of the agenda package.	CDD Staff		X	11.16.22
21	10.19.22	ACTION	Send her email to Cintron to Board and inform Mr. Cintron of the Board's position regarding payment.	Mrs. Adams		X	11.16.22
22	10.19.22	ACTION	Obtain audio of June 2021 meeting regarding conversation about adjusting penalty rate fee from \$100 to \$500.	Mr. Willis		X	11.16.22
23	10.19.22	ACTION	Submit request to Accounting to cut manual check to Cintron.	Mr. Adams		X	11.16.22
24	10.19.22	ACTION	Work with Mr. Bowden in obtaining an updated MCA and Club drainage map so the CDD can update the GIS map.	Mr. Tarr		X	11.16.22

**DRAFT
MEDITERRA CDD**

#	MTG DATE ADDED TO LIST	ACTION OR AGENDA OR BOTH	ACTION/AGENDA or COMPLETED ITEM	STAKEHOLDER	ONGOING	COMPLETED	MTG DATE MOVED TO COMPLETED
25	05.18.22	BOTH	Response regarding maintenance for East "Wet Ditch" was pending. This will be on the September agenda. 09.07.22 Mrs. Adams to contact the County for an update. 10.19.22 Response from County is pending. 1.18.23: County Road Department is responsible for all drainage ditches.	Mrs. Adams		X	01.18.23
26	11.16.22	BOTH	Present formal fire suppression systems presentation.	Mrs. Adams		X	01.18.23
27	11.16.22	ACTION	Research reason assessment revenue is short is because late payment has not been deposited.	Mr. Adams		X	01.18.23
28	11.16.22	ACTION	To provide language about including 45-day payment terms to Mr. Willis to include in future contracts.	Ms. Willson Mr. Willis		X	01.18.23
29	09.07.22	ACTION	Annual Resident Letter: Paragraph about alligators in lake.	Mr. Adams		X	01.18.23
30	11.16.22	ACTION	Email cause of equipment overheating to the Board.	Mrs. Adams		X	01.18.23
31	11.16.22	ACTION	Send Tarr & Gartland, SOLitude Rpt w/ photo of each cabinet.	Mrs. Adams		X	01.18.23
32	11.16.22	ACTION	Send write up about Mr. Tilton to Mr. Bowden for newsletter.	Willis/ Bowden		X	01.18.23
33	11.16.22	ACTION	Tell Club CDD will remove 2 dead conservation area trees.	Mr. Greenberg		X	01.18.23
34	11.16.22	ACTION	Ask London Bay to remove construction debris at Lakes 71 & 72, on the side of control structure 258 and 257.	Mrs. Adams		X	01.18.23
35	11.16.22	ACTION	Give # to the Florida Fish and Wildlife to Ms. Gartland.	Mr. Willis		X	01.18.23
36	11.16.22	ACTION	Provide language about alligators in the stormwater ponds to Mr. Greenberg to include in the annual newsletter.	Ms. Willson		X	01.18.23
37	04.20.22	BOTH	Keep Activities List reminder: Confirm County road work completed & install riser at outfall structure COCO 1. 05.18.22 MRI: Inspect & submit riser proposal. 10.19.22 MRI waiting on correct riser from manufacturer. 01.18.23 : Riser replaced by County but grate missing. Mrs. Adams: Advise when grate will be installed. Landscape restoration might be necessary.	Mrs. Adams		X	02.15.23
38	04.20.22	ACTION	Try convincing SFWMD that walking trail in conservation area is a permitted use in original plan but CDD is just doing it now. 05.18.22 Research records/determine if walking trail was in original plan. 01.18.23 Research found no plan or text that shows any passive recreation in conservation areas.	Mr. Tilton		X	02.15.23

MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT

15A

MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT
OFFICE OF THE DISTRICT MANAGER
9220 Bonita Beach Road, Suite #214
Bonita Springs, FL 34135

MEMORANDUM

Date: April 19, 2023
To: Mediterra Board of Supervisors
From: Cleo Adams – District Manager
Subject: Lake Fountain Locations
Cc: File

Please note the following Lake Locations of current Fountains:

Lake:	Total Fountains:	Location:	License Agreement:
1	1	Monterosso & Villoresi	No
37	1	Marcello	Yes
50/51	1	Serata, Calabria & Villalago	No
53	1	Amarone & Terrazza	No
63	1	Amarone	No
66S	2	Celebrita & Felicita	No
67	2	Cellini & Buonasera	No
68	1	Lucarno & Felicita	No
69	2	Lucarno II, Cellini & Cabreo	No
70	1	Lucarno	No
71	1	Lucarno II	No
72	1	Lucarno II	No
73	1	Lucarno II & Cabreo	No
74	1	Lucarno II	No
75	1	Caminetto	Yes
76	1	Caminetto	Yes

MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT

15B

This instrument should be returned to:
Chuck Adams
Director of Operations
Wrathell, Hunt and Associates, LLC
9220 Bonita Beach Road, suite 214
Bonita Springs, FL 34135

LICENSE AGREEMENT

THIS AGREEMENT is made this 18 day of OCTOBER, 2017, between Mediterra South Community Development District ("District") and Mediterra Community Association, Inc., a Florida corporation ("Owners").

WHEREAS, District is the owner of Lake Tract L-75 and L-76, according to the Plat thereof recorded at Plat Book 40, Page 59, of the Public Records of Collier County, Florida ("Property"); and

WHEREAS, Owners have requested permission to install a fountain in a lake located on the Property.

WHEREAS, District is willing to consent to Owners' installation of the fountain under the terms and conditions herein described.

NOW, THEREFORE, in consideration of these premises, the District and Owner hereby agree as follows:

1. Notwithstanding any of the provisions of the grants or dedications in favor of the District and subject to the terms, stipulations and conditions stated herein, consent is hereby given by District to Owners to install, maintain and utilize the fountain on the Property.
2. Owners hereby accept this Consent with full knowledge of District's prior rights and existing facilities. This Consent shall not be construed to reduce or diminish District's prior rights in any way.

3. The Owners' improvements located on the Property shall be constructed, utilized and maintained as to not, in any way, prevent the safe and uninterrupted access to and across the Property and operation of the facilities of the District within the Property.

4. District will have the right to remove any part of the improvements as may be reasonably necessary for the purpose of constructing, maintaining, repairing, altering, replacing, or removal of its facilities as determined by the District.

5. The District shall not be liable in any manner for damages to, or the cost of replacement of, all or any portion of the facilities and the Owners hereby assume all risk and expense involved in the replacement or reconstruction of same.

6. Owners hereby agree to indemnify, save, defend and hold harmless District (including, without limitation, District's officers, employees, agents, nominees and residents) from and against any and all losses, damages (including, without limitation, any and all consequential damages), costs, charges, expenses, claims, demands, causes of action, accounts, sums of money, reckonings, bounds, bills, covenants, controversies, agreements, promises, variances, trespasses, executions, and liabilities (including reasonable attorneys' fees and costs at all levels and/or negotiations) whatsoever, at law or in equity, whether in tort, in contract, or otherwise, which may be asserted or recovered against District (including, without limitation, District's officers, employees, agents, nominees, and residents), whether asserted by suit, proceeding, defenses, counterclaims, set-offs or otherwise, resulting from Owners', their successors or assigns (including, without limitation, their invitees, licensees, franchisees, guests, lessees, employees, agents and nominees), use, enjoyment and occupancy of the easement area.

7. This Agreement shall continue in full force and effect until terminated by recording an

instrument in the Public Records of Collier County, Florida, signed by the District.

8. All of the terms and provisions of this agreement shall be binding upon and shall inure the benefit of the heirs, successors and assigns of the parties hereto.

9. It is mutually understood and agreed that this agreement, as written, covers all of the agreements and stipulations between the parties and that no representations or statements, oral or written, have been made modifying, adding to, or changing the terms hereof.

IN WITNESS WHEREOF, the parties have caused their names to be hereunto subscribed this

18 day of OCTOBER, 2017.

WITNESSES:

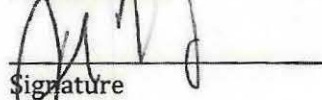
OWNERS:



Signature

Cleo Adams

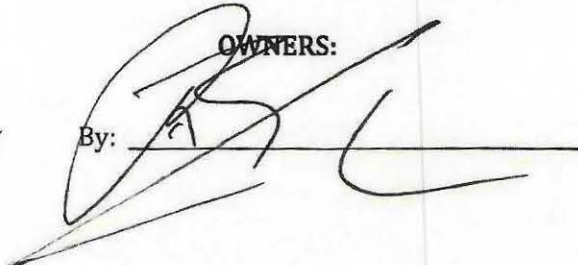
Printed Name



Signature

John Henry


Printed Name

By: 

STATE OF FLORIDA
COUNTY OF Collier

The foregoing instrument was acknowledged before me this 18 day of OCTOBER, 2017, MEDITERRA COMMUNITY ASSOCIATION a Florida corporation. He is personally known to me or has produced _____ as identification.




NOTARY PUBLIC

WITNESSES:

[Signature]
Signature

Cleo Adams
Printed Name

[Signature]
Signature

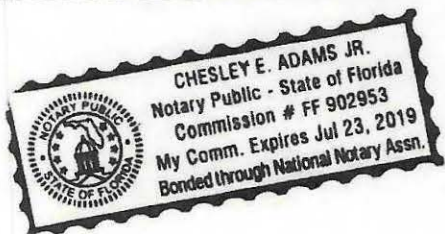
JOHN HENRY
Printed Name

MEDITERRA SOUTH COMMUNITY
DEVELOPMENT DISTRICT

By: [Signature]
Chairman

STATE OF FLORIDA
COUNTY OF Collier

The foregoing instrument was acknowledged before me this 18 day of OCTOBER 2017, by ROBERT GREENBERG as Chairman of the Mediterra South Community Development District. He is personally known to me or has produced _____ as identification.



[Signature]
NOTARY PUBLIC

MEDITERRA
COMMUNITY DEVELOPMENT DISTRICT

15C

LICENSE AGREEMENT

THIS AGREEMENT is made this 1 day of MAY 2009, between Mediterra North Community Development District ("District") and London Bay Construction, Inc., a Florida corporation and its successors in title to Lot 12 as hereafter defined ("Owners").

WHEREAS, District is the owner of Tract C, Mediterra Parcel 114, according to the Plat thereof recorded at Plat Book 69, Page 90, of the Public Records of Lee County, Florida ("Property").

WHEREAS, Owners are the owner of Lot 12, Mediterra Parcel 114, according to the plat thereof as recorded in Plat Book 69, Page 90, of the Public Records of Lee County, Florida ("Lot 12"); and

WHEREAS, Owners have requested permission to install a fountain in a lake located on the Property, for the benefit of Lot 12.

WHEREAS, District is willing to consent to Owners' installation of the fountain under the terms and conditions herein described.

NOW, THEREFORE, in consideration of these premises, the District and Owner hereby agree as follows:

1. Notwithstanding any of the provisions of the grants or dedications in favor of the District and subject to the terms, stipulations and conditions stated herein, consent is hereby given by District to Owners to install, maintain and utilize the fountain on the Property. Once installed, Owners shall be responsible for maintaining the fountain.

2. Owners hereby accept this Consent with full knowledge of District's prior rights and existing facilities. This Consent shall not be construed to reduce or diminish District's prior rights in any way.

3. The Owners' improvements located on the Property shall be constructed, utilized and maintained as to not, in any way, prevent the safe and uninterrupted access to and across the Property and operation of the facilities of the District within the Property.

4. District will have the right to remove any part of the improvements as may be reasonably necessary for the purpose of constructing, maintaining, repairing, altering, replacing, or removal of its facilities as determined by the District.

5. The District shall not be liable in any manner for damages to, or the cost of replacement of, all or any portion of the facilities and the Owners hereby assume all risk and expense involved in the replacement or reconstruction of same.

6. Owners hereby agree to indemnify, save, defend and hold harmless District (including, without limitation, District's officers, employees, agents, nominees and residents) from and against any and all losses, damages (including, without limitation, any and all consequential damages), costs, charges, expenses, claims, demands, causes of action, accounts, sums of money, reckonings, bounds, bills, covenants, controversies, agreements, promises, variances, trespasses, executions, and liabilities (including reasonable attorneys' fees and costs at all levels and/or negotiations) whatsoever, at law or in equity, whether in tort, in contract, or otherwise, which may be asserted or recovered against District (including, without limitation, District's officers, employees, agents, nominees and residents), whether asserted by suit, proceeding, defenses, counterclaims, set-offs or otherwise, resulting from Owners', their successors or assigns (including, without limitation, their invitees, licensees, franchisees, guests, lessees, employees, agents and nominees), use, enjoyment and occupancy of the easement area.

7. This Agreement shall continue in full force and effect until terminated by recording an instrument in the Public Records of Lee County, Florida, signed by the District.

8. All of the terms and provisions of this Agreement shall be binding upon and shall insure the benefit of the heirs, successors and assigns of the parties hereto. The obligations and indemnities of Owners hereunder shall be limited to the current owner of record of Lot 12. At such time as London Bay Construction, Inc., conveys Lot 12 to a third party, London Bay Construction, Inc., shall have no further responsibility or liability hereunder. It is the intent of the parties that the benefits of this License Agreement shall be appurtenant to Lot 12.

9. It is mutually understood and agreed that this agreement, as written, covers all of the agreements and stipulations between the parties and that no representations or statements, oral or written, have been made modifying, adding to, or changing the terms hereof.

IN WITNESS WHEREOF, the parties have caused their names to be hereunto subscribed this 1 day of MAY 2009.

WITNESSES:

OWNERS:

Rebecca L Taylor

Signature

REBECCA L TAYLOR

Printed Name

Kim A. Rodriguez

Signature

Kim A. Rodriguez

Printed Name

LONDON BAY CONSTRUCTION, INC., a Florida corporation

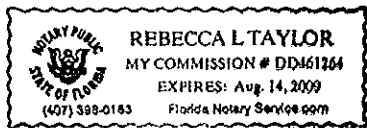
By: Mark D. Wilson

Mark D. Wilson, President

STATE OF FLORIDA
COUNTY OF COLLIER

The foregoing instrument was acknowledged before me this 1 day of MAY, 2009 by Mark D. Wilson, President of London Bay Construction, Inc., a Florida corporation. He is personally known to me or has produced _____ as identification.

Rebecca L Taylor
NOTARY PUBLIC



WITNESSES:

Diana Singleton
Signature

Diana L. Singleton
Printed Name

Deborah A. Tudor
Signature

DEBORAH A. TUDOR
Printed Name

MEDITERRA NORTH COMMUNITY
DEVELOPMENT DISTRICT

By: *Chesley E. Adams, Jr.*
Chair SECRETARY

STATE OF FLORIDA
COUNTY OF BROWARD

The foregoing instrument was acknowledged before me this 5th day MAY, 2009
by CHESLEY E. ADAMS, JR. as Secretary Chair of the Mediterra North Community
Development District. He is personally known to me or has produced _____
_____ as identification.

Daphne Gillyard
NOTARY PUBLIC

