

# **MEDITERRA**

## **COMMUNITY DEVELOPMENT DISTRICT**

**April 17, 2024**

## **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 10, 2024

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 17, 2024 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 per speaker*)
3. Chairman's Comments
4. Presentation of Mediterra Community Development District's Draft Audited Annual Financial Report for the Fiscal Year Ended September 30, 2023, Prepared by McDirmit Davis
5. Consideration of Resolution 2024-03, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2023
6. Update: Aquatics Report - *April 2024*
  - A. Consideration of Lake Bank Restoration Proposals/Estimates
    - I. Anchor Marine Services, Inc. Proposal #2320
    - II. Crosscreek Environmental, Inc. Estimate #11131
7. Discussion: Responses to RFP for Right-of-Way Fuel Load Reduction
  - A. RFP Package
  - B. Summary of Proposals
8. Discussion:
  - A. News and Notes Regarding Lakes, Finances, Fire Suppression and Board Elections

- B. Memorandum Regarding Florida Sunshine Law and Elections/Candidate Discussion
9. Discussion/Update: Water Quality Testing
  10. Continued Discussion/Update: Nature Trail and Boardwalk
  11. Acceptance of Unaudited Financial Statements as of February 29, 2024
    - 2024 Operations Financial Impact Analysis
    - Breakdown/Summary Report
  12. Approval of March 20, 2024 Regular Meeting Minutes
  13. Staff Reports
    - A. District Counsel: *Kutak Rock LLP*
    - B. District Engineer: *Johnson Engineering, Inc.*
      - Update: Permit Extension – Phase 3 East Stormwater Pond 74
    - C. District Manager: *Wrathell, Hunt and Associates, LLC*
      - NEXT MEETING DATE: May 15, 2024 at 9:00 AM [Presentation of Fiscal Year 2024/2025 Proposed Budget]
        - QUORUM CHECK
  - D. Operations Manager: *Wrathell, Hunt and Associates, LLC*
    - Key Activity Dates Report
  14. Action/Agenda or Completed Items
  15. Old Business
  16. Supervisors’ Requests
  17. Public Comments (*3 minutes per speaker*)

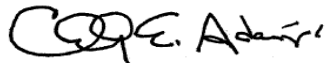
SEAT 1	MARY WHEELER	<input type="checkbox"/> IN-PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	KENNETH TARR	<input type="checkbox"/> IN-PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	JOHN HENRY	<input type="checkbox"/> IN-PERSON	<input type="checkbox"/> 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



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 BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE:**

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

**PARTICIPANT PASSCODE: 229 774 8903**

**MEDITERRA**  
**COMMUNITY DEVELOPMENT DISTRICT**

**4**

# **Financial Report**

**September 30, 2023**

**Mediterra Community  
Development District**

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	<u>Page</u>
<b>I. Financial Section:</b>	
Independent Auditor's Report	1
Management's Discussion and Analysis	3
Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet - Governmental Funds	9
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	10
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	11
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	12
Notes to Financial Statements	13
<b>II. Compliance Section:</b>	
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 <i>Government Auditing Standards</i>	23
Management Letter	24
Independent Accountant's Report on Compliance with the Requirements of Section 218.415, Florida Statutes	26



## 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, 2023, 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, 2023, 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 relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the 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 an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

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

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

#### **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 our report dated Month XX 2024, on our consideration of the District's internal control over financial reporting on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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  
Month XX 2024



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, 2023 and 2022. 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, 2023:

- The District's total assets and deferred outflows exceeded its liabilities at September 30, 2023 by \$26,733,554, an increase in net position of \$700,028 in comparison with the prior year.
- At September 30, 2023, the District's governmental funds balance sheet on page 9 reported a combined fund balance of \$1,378,101, an increase of \$336,734 in comparison with 2022 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, 2023 and 2022:

	<b>September 30, 2023</b>	<b>September 30, 2022</b>
Assets, excluding capital assets	\$ 1,414,397	\$ 1,084,190
Capital assets, net of depreciation	33,855,733	34,337,971
<b>Total assets</b>	<b>35,270,130</b>	<b>35,422,161</b>
Deferred outflows of resources	88,266	98,367
Liabilities, excluding long-term liabilities	140,545	155,908
Long-term liabilities	8,484,297	9,331,094
<b>Total liabilities</b>	<b>8,624,842</b>	<b>9,487,002</b>
Net Position:		
Net investment in capital assets	25,459,702	25,105,244
Restricted for debt service	403,694	446,170
Unrestricted	870,158	482,112
<b>Total net position</b>	<b>\$ 26,733,554</b>	<b>\$ 26,033,526</b>

The following is a summary of the District's governmental activities for the fiscal years ended September 30, 2023 and 2022.

	<b>2023</b>	<b>2022</b>
Revenues:		
Program revenues	\$ 2,301,028	\$ 2,483,263
General revenues	116	91
<b>Total revenues</b>	<b>2,301,144</b>	<b>2,483,354</b>
Expenses:		
General government	399,825	271,624
Maintenance and operations	926,423	1,084,205
Interest on long-term debt	274,868	457,289
<b>Total expenses</b>	<b>1,601,116</b>	<b>1,813,118</b>
<b>Change in net position</b>	<b>700,028</b>	<b>670,236</b>
Net position, beginning	26,033,526	25,363,290
<b>Net position, ending</b>	<b>\$ 26,733,554</b>	<b>\$ 26,033,526</b>

Governmental activities for the year ended September 30, 2023 increased the District's net position by \$700,028, 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 \$1,378,101 which is an increase from last year's balance that totaled \$1,041,367.

The fund balance of the Debt Service Fund decreased by \$51,312 in the 2023 fiscal year because of payments of principal on outstanding bonds and notes. The fund balance of the General Fund increased by \$388,046. At September 30, 2023, the District's governmental funds reported a combined fund balance of \$1,378,101. Of this total, \$14,722 is nonspendable, \$507,943 is restricted and the remainder is an unassigned fund balance of \$855,436.

**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, 2023, the District had approximately \$33.8 million invested in capital assets. This amount represents a net decrease of \$482,238 for fiscal year 2023 depreciation.

<u>September 30,</u>	<u>2023</u>	<u>2022</u>	<u>Change</u>
Capital assets not being depreciated	\$ 29,178,178	\$ 29,178,178	\$ -
Capital assets being depreciated	16,483,148	16,430,330	52,818
<b>Total, prior to depreciation</b>	45,661,326	45,608,508	52,818
Accumulated depreciation	(11,805,593)	(11,270,537)	(535,056)
<b>Net capital assets</b>	<u>\$ 33,855,733</u>	<u>\$ 34,337,971</u>	<u>\$ (482,238)</u>

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

*Debt*

At September 30, 2023, the District had \$8.5 million in bonds and notes outstanding. This amount represents a net decrease of \$846,797 from the prior fiscal year.

<u>September 30,</u>	<u>2023</u>	<u>2022</u>	<u>Change</u>
Series 2013 Bonds	\$ 2,540,000	\$ 2,710,000	\$ (170,000)
Original issue discount	(25,703)	(27,906)	2,203
Series 2022 Note	5,970,000	6,649,000	(679,000)
	<u>\$ 8,484,297</u>	<u>\$ 9,331,094</u>	<u>\$ (846,797)</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, 2023

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash	\$ 875,074
Assessments receivable	28,290
Due from other governmental agencies	2,611
Prepaid	12,376
Deposits	2,346
Restricted assets:	
Temporarily restricted investments	493,700
Capital assets:	
Capital assets not being depreciated	29,178,178
Capital assets being depreciated, net	<u>4,677,555</u>
<b>Total assets</b>	<u>35,270,130</u>
 <b>Deferred Outflows of Resources</b>	
Deferred charge on refunding	<u>88,266</u>
 <b>Liabilities</b>	
Accounts payable and accrued expenses	36,296
Accrued interest payable	104,249
Noncurrent liabilities:	
Due within one year	873,000
Due in more than one year	<u>7,611,297</u>
<b>Total liabilities</b>	<u>8,624,842</u>
 <b>Net Position</b>	
Net investment in capital assets	25,459,702
Restricted for debt service	403,694
Unrestricted	<u>870,158</u>
<b>Total net position</b>	<u>\$ 26,733,554</u>

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Mediterra Community Development District  
**Statement of Activities**  
Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 399,825	\$ 336,859	\$ -	\$ (62,966)
Maintenance and operations	926,423	780,526	-	(145,897)
Interest on long-term debt	274,868	1,154,345	29,298	908,775
<b>Total governmental activities</b>	<b>\$ 1,601,116</b>	<b>\$ 2,271,730</b>	<b>\$ 29,298</b>	<b>699,912</b>
		General Revenues:		
		Investment income		116
		<b>Total general revenues</b>		<b>116</b>
		<b>Change in net position</b>		<b>700,028</b>
		Net position, beginning		26,033,526
		Net position, ending		<b>\$ 26,733,554</b>

Mediterra Community Development District  
**Balance Sheet - Governmental Funds**  
September 30, 2023

	<u>General</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
<b>Assets</b>			
Cash	\$ 875,074	\$ -	\$ 875,074
Investments	-	493,700	493,700
Assessments receivable	14,047	14,243	28,290
Due from other governments	2,611	-	2,611
Prepaid	12,376	-	12,376
Deposits	2,346	-	2,346
<b>Total assets</b>	<u>\$ 906,454</u>	<u>\$ 507,943</u>	<u>\$ 1,414,397</u>
<b>Liabilities and Fund Balances</b>			
Liabilities:			
Accounts payable and accrued expenses	\$ 36,296	\$ -	\$ 36,296
<b>Total liabilities</b>	<u>36,296</u>	<u>-</u>	<u>36,296</u>
Fund Balances:			
Nonspendable	14,722	-	14,722
Restricted for debt service	-	507,943	507,943
Unassigned	855,436	-	855,436
<b>Total fund balances</b>	<u>870,158</u>	<u>507,943</u>	<u>1,378,101</u>
<b>Total liabilities and fund balances</b>	<u>\$ 906,454</u>	<u>\$ 507,943</u>	
<b>Amounts reported for governmental activities in the statement of net position are different because:</b>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			33,855,733
Deferred charges on refunding are not financial resources and therefore are not reported as assets in governmental funds.			88,266
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	(104,249)		
Bonds and notes payable	<u>(8,484,297)</u>		<u>(8,588,546)</u>
<b>Net position of governmental activities</b>			<u>\$ 26,733,554</u>

Mediterra Community Development District  
**Statement of Revenues, Expenditures and Changes in the Fund Balances**  
**Governmental Funds**  
Year Ended September 30, 2023

	<u>General</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>			
Special assessments	\$ 1,117,385	\$ 1,154,345	\$ 2,271,730
Investment and other income	116	29,298	29,414
<b>Total revenues</b>	<u>1,117,501</u>	<u>1,183,643</u>	<u>2,301,144</u>
<b>Expenditures</b>			
Current			
General government	285,270	114,555	399,825
Maintenance and operations	444,185	-	444,185
Debt service:			
Interest	-	271,400	271,400
Principal	-	849,000	849,000
<b>Total expenditures</b>	<u>729,455</u>	<u>1,234,955</u>	<u>1,964,410</u>
<b>Excess (Deficit) of Revenues Over</b>			
<b>Expenditures</b>	388,046	(51,312)	336,734
Fund balances, beginning of year	482,112	559,255	1,041,367
<b>Fund balances, end of year</b>	<u>\$ 870,158</u>	<u>\$ 507,943</u>	<u>\$ 1,378,101</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, 2023

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

Net Change in Fund Balances - total governmental funds \$ 336,734

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.

Expenditures for Capital Assets	52,818	
Depreciation	(535,056)	(482,238)

Repayments of long-term liabilities are reported as expenditures in governmental funds, while repayments reduce long-term liabilities in the statement of net position.

Principal payments	849,000	849,000
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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.

Change in accrued interest	8,836	
Amortization of deferred charge on refunding	(10,101)	
Amortization of bond discount	(2,203)	(3,468)

<b>Change in net position of governmental activities</b>		<b>\$ 700,028</b>

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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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Special assessments	\$ 1,107,013	\$ 1,107,013	\$ 1,117,385	\$ 10,372
Investment income	-	-	116	116
<b>Total revenues</b>	<b>1,107,013</b>	<b>1,107,013</b>	<b>1,117,501</b>	<b>10,488</b>
<b>Expenditures</b>				
Current				
General government	402,016	402,016	285,270	116,746
Maintenance and operations	543,000	543,000	444,185	98,815
<b>Total expenditures</b>	<b>945,016</b>	<b>945,016</b>	<b>729,455</b>	<b>215,561</b>
<b>Excess (Deficit) of Revenues Over</b>				
<b>Expenditures</b>	161,997	161,997	388,046	226,049
Fund balance, beginning	482,112	482,112	482,112	-
<b>Fund balance, ending</b>	<b>\$ 644,109</b>	<b>\$ 644,109</b>	<b>\$ 870,158</b>	<b>\$ 226,049</b>

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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, 2023, 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, 2023, 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, 2023.

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, 2023.

*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 2023, 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.

**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, 2023:

- Money market mutual funds of \$493,700 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	\$ 493,700	AAAm	24 days
	<u>\$ 493,700</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, 2023, 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, 2023 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<b>Governmental Activities</b>				
Capital assets not being depreciated:				
Land and improvements	\$ 29,178,178	\$ -	\$ -	\$ 29,178,178
<b>Total capital assets, not being depreciated</b>	<b>29,178,178</b>	<b>-</b>	<b>-</b>	<b>29,178,178</b>
Capital assets being depreciated:				
Infrastructure	15,868,539	-	-	15,868,539
Improvements other than buildings	561,791	52,818	-	614,609
<b>Total capital assets being depreciated</b>	<b>16,430,330</b>	<b>52,818</b>	<b>-</b>	<b>16,483,148</b>
<b>Total capital assets</b>	<b>45,608,508</b>	<b>52,818</b>	<b>-</b>	<b>45,661,326</b>
Less accumulated depreciation for:				
Infrastructure	(10,708,746)	(534,735)	-	(11,243,481)
Improvements other than buildings	(561,791)	(321)	-	(562,112)
<b>Total accumulated depreciation</b>	<b>(11,270,537)</b>	<b>(535,056)</b>	<b>-</b>	<b>(11,805,593)</b>
<b>Total capital assets being depreciated, net</b>	<b>5,159,793</b>	<b>(482,238)</b>	<b>-</b>	<b>4,677,555</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 34,337,971</b>	<b>\$ (482,238)</b>	<b>\$ -</b>	<b>\$ 33,855,733</b>

Depreciation of \$535,056 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 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, 2023.

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.

**NOTE 5            BONDS AND NOTES PAYABLE (CONTINUED)**

As of September 30, 2023, total principal and interest remaining on the Series 2013 Bonds was \$3,360,425. For the 2023 fiscal year, interest and principal of \$302,436 was paid on these bonds. Special assessment revenue pledged was \$318,925 in the 2023 fiscal year.

The balance of the long-term bonds at September 30, 2023 is summarized as follows:

<u>September 30</u>	<u>2023</u>
Bond principal balance	\$ 2,540,000
Less unamortized bond discount	(25,703)
<b>Net balance</b>	<b>\$ 2,514,297</b>

**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 were 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, 2023, total principal and interest remaining on the Series 2022 Note was \$6,545,105. For the 2023 fiscal year, interest and principal of \$817,964 was paid on these bonds. Special assessment revenue pledged was \$835,420 in the 2023 fiscal year.

Long-term liability activity for the year ended September 30, 2023 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>
<b>Special Assessment</b>						
Revenue Bonds:						
Series 2013	\$ 2,710,000	\$ -	\$ (170,000)	\$ -	\$ 2,540,000	\$ 180,000
Original issue discount	(27,906)	-	-	2,203	(25,703)	-
Improvement Revenue Note, Series 2022	6,649,000	-	(679,000)		5,970,000	693,000
<b>Total</b>	<b>\$ 9,331,094</b>	<b>\$ -</b>	<b>\$ (849,000)</b>	<b>\$ 2,203</b>	<b>\$ 8,484,297</b>	<b>\$ 873,000</b>

**NOTE 5 BONDS AND NOTES PAYABLE (CONTINUED)**

At September 30, 2023, the scheduled debt service requirements on long-term debt were as follows:

<u>Year Ending September 30,</u>	<u>Bonds Payable</u>		<u>Notes Payable</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
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	220,000	88,500	753,000	64,978	1,126,478
2029-2033	1,270,000	266,750	2,356,000	99,171	3,991,921
2034	280,000	14,000	-	-	294,000
	<u>\$ 2,540,000</u>	<u>\$ 820,425</u>	<u>\$ 5,970,000</u>	<u>\$ 575,105</u>	<u>\$ 9,905,530</u>

**NOTE 6 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 7 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 8 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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated **Month XX 2024**.

**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  
**Month XX 2024**



## 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, 2023, and have issued our report thereon dated **Month XX 2024**.

### 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 Month XX 2024, 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 7.
- 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 \$126,542.



- 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:

	2022 North		2022 South (Refinanced 2012 A-1)		2013 South
	O&M	Debt Service	2012 South (Refinanced 2012) Debt Service	2012 A-1) Debt Service	Debt Service
Coach	\$ 1,053.55	\$ 624.40	\$ 553.26	\$ 606.61	\$ -
Coach 1	1,053.55	651.78	-	-	-
Estate 1	1,053.55	2,247.85	-	-	-
Estate 1A	1,053.55	2,862.23	-	-	-
Estate SF	1,053.55	-	1,850.94	-	-
Estate SF A	1,053.55	-	-	1,819.82	-
Estate SF B	1,053.55	-	-	2,305.11	-
Manor 1	1,053.55	2,247.85	-	-	-
Manor 2	1,053.55	2,310.29	-	-	-
Manor 3	1,053.55	2,372.74	-	-	-
Manor A	1,053.55	3,315.45	-	-	-
Manor SF	1,053.55	-	1,850.94	-	-
Manor SF A	1,053.55	-	-	1,941.14	-
Manor SF B	1,053.55	-	-	2,183.79	-
Manor SF C	1,053.55	-	-	1,819.82	-
SF - 90	1,053.55	-	-	-	2,752.41
Villa 1	1,053.55	1,092.70	-	-	-
Villa 2	1,053.55	874.16	-	-	-
Villa 2A	1,053.55	1,466.46	-	-	-
Villa A	1,053.55	-	744.83	1,136.16	-
Villa B	1,053.55	-	744.83	849.25	-
Villa C	1,053.55	-	744.83	-	1,376.21

- b. The total amount of special assessments collected by or on behalf of the district as \$2,271,730.
- 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  
 Month XX 2024



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, 2023. 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, 2023.

*McDermitt Davis*

Orlando, Florida  
Month XX 2024

DRAFT



**MEDITERRA**  
**COMMUNITY DEVELOPMENT DISTRICT**

**5**

**RESOLUTION 2024-03**

**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, 2023**

**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 2023;

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

1. The Audited Financial Report for Fiscal Year 2023, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2023, for the period ending September 30, 2023; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2023 shall be attached hereto as an exhibit to this Resolution, in the District’s “Official Record of Proceedings”.

**PASSED AND ADOPTED** this 17th day of April, 2024.

ATTEST:

**MEDITERRA COMMUNITY DEVELOPMENT DISTRICT**

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

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

**MEDITERRA**  
**COMMUNITY DEVELOPMENT DISTRICT**

**6A**

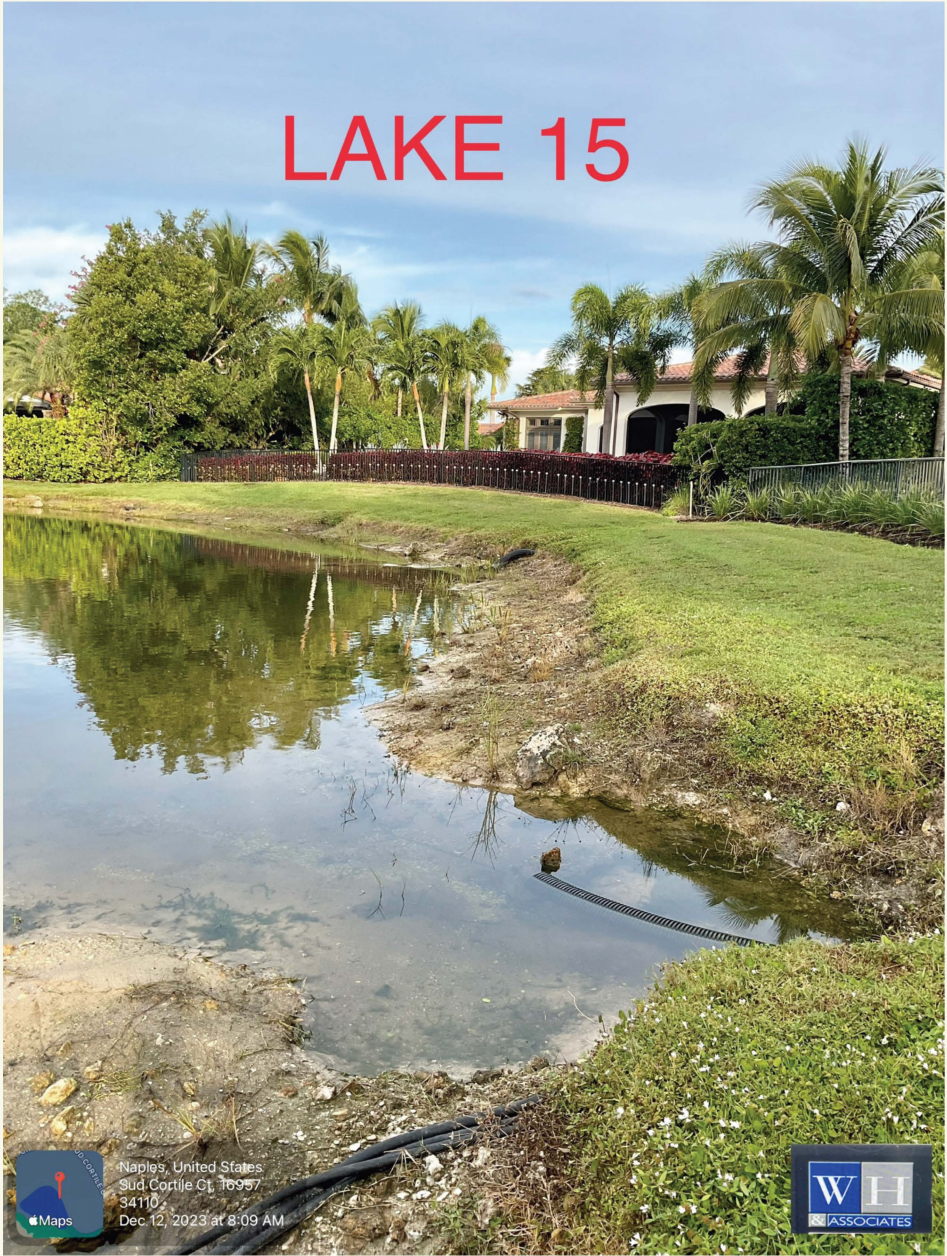
# LAKE 15



Naples, United States  
Sud-Cartile Ct, 16957  
34110  
Dec 12, 2023 at 8:09 AM



# LAKE 15

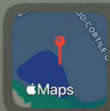


Naples, United States  
Sud Cortile Ct, 34110  
34110  
Dec 12, 2023 at 8:09 AM





# LAKE 15



Naples, United States  
Sud Cortile Ct, 16957  
34110  
Dec 12, 2023 at 8:10 AM



# LAKE 15

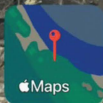


Naples, United States  
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34110  
Dec 12, 2023 at 8:12 AM





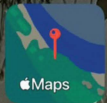
# LAKE 43



Naples, United States  
Verona Ln, 16960  
34110  
Dec 12, 2023 at 8:17 AM



# LAKE 43



Naples, United States  
Verona Ln, 16960  
34110  
Dec 12, 2023 at 8:17 AM







# LAKE 22



Naples, United States  
Medici Way, 15201  
34110  
Dec 12, 2023 at 8:30 AM







**LAKE 22**







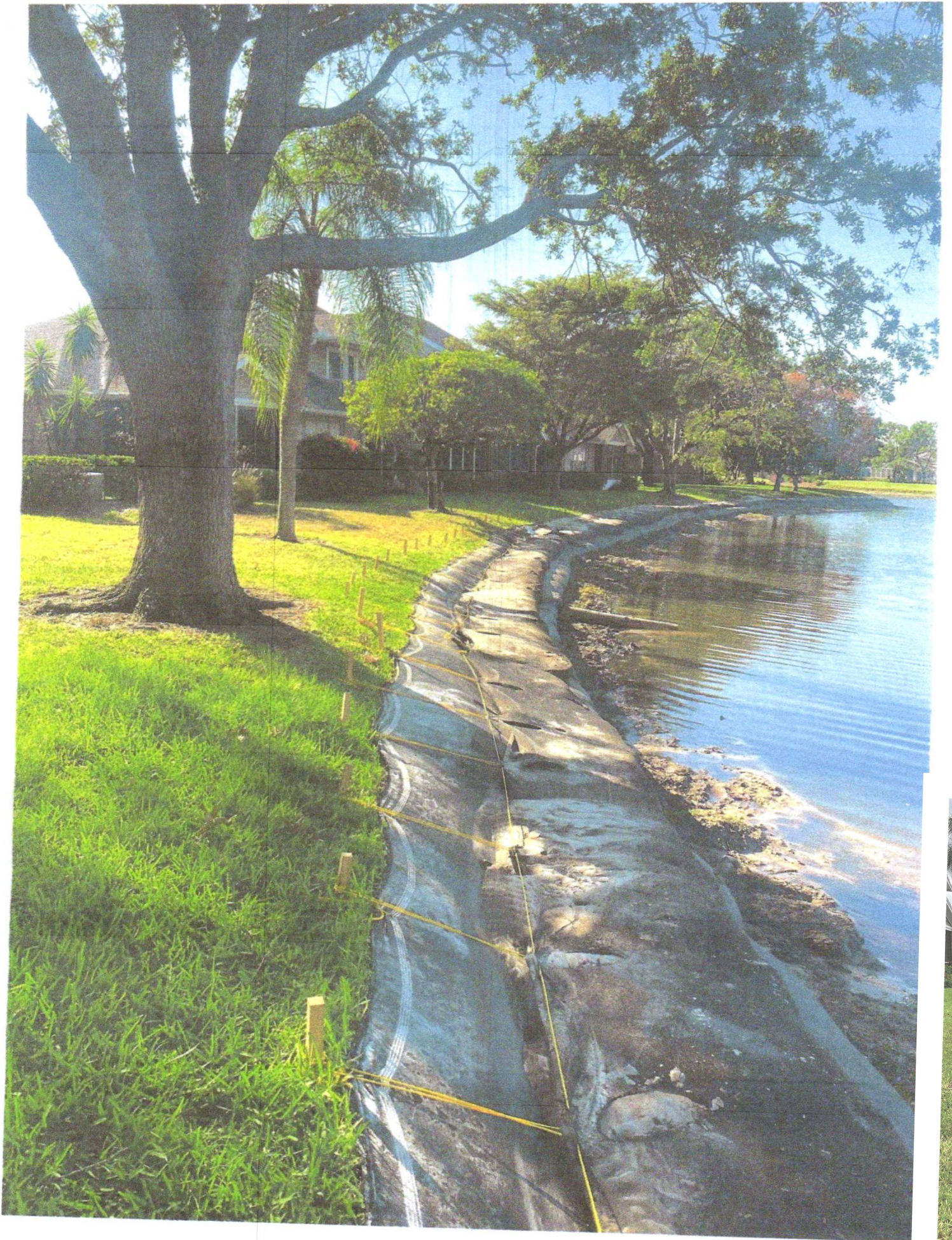




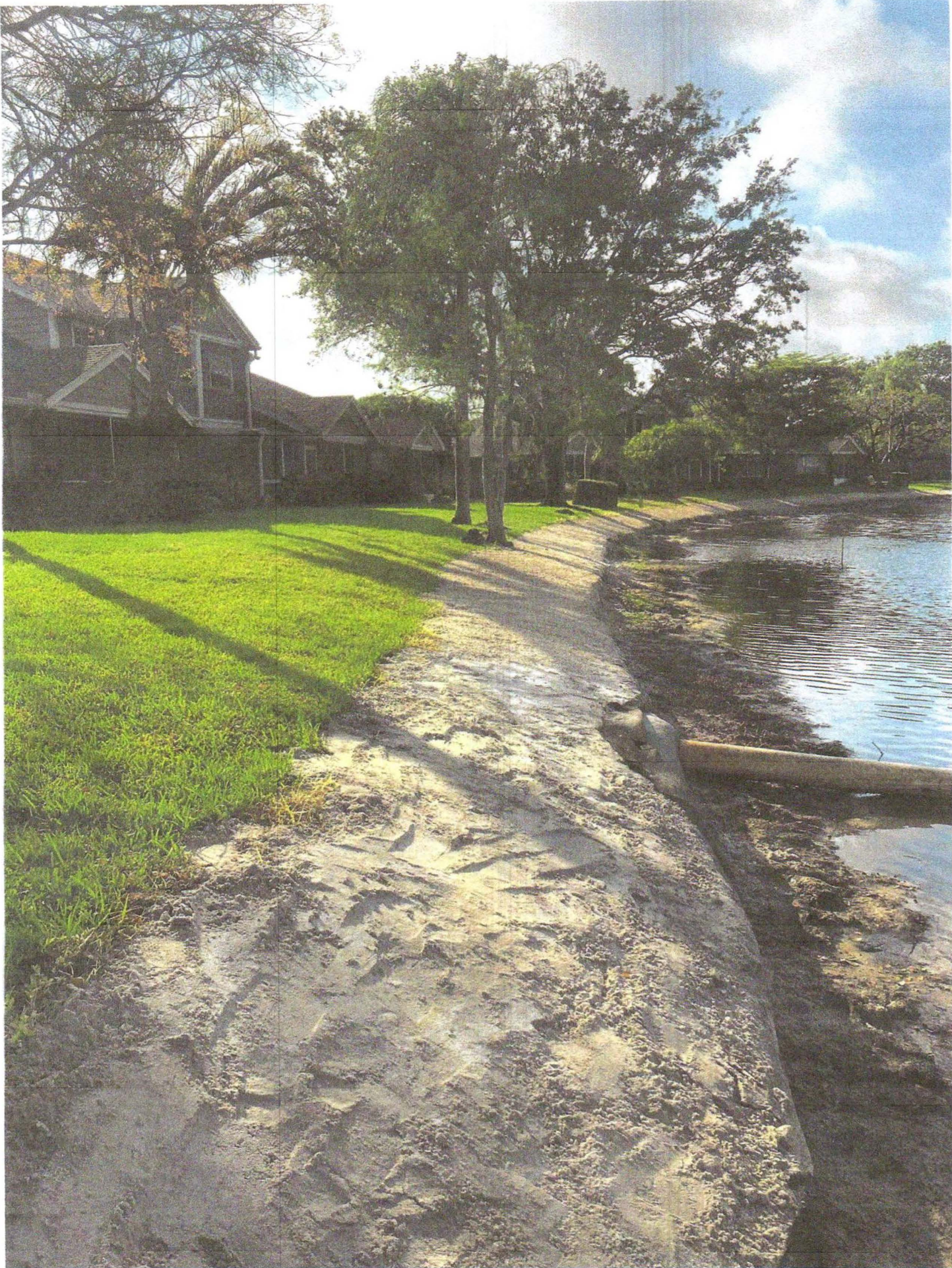






















**MEDITERRA**  
**COMMUNITY DEVELOPMENT DISTRICT**

**6A1**



8360 CURRENCY DR., SUITE 1 / RIVIERA BEACH, FLORIDA 33404 - (561) 845-6381  
WWW.ANCHORMARINESERVICES.COM (561) 845-7361 (FAX)  
(877) 844-6381 Toll Free

**TO: Mediterra Community Development**

**ATTN: Shane Willis**

**FROM: ANCHOR MARINE SERVICES**

**DATE:** April 10, 2024

**PROPOSAL#: 2320**

**LOCATION: L-15, L-22 AND L-43**

Anchor Marine Services, Inc. is pleased to provide the following quotation for the installation of Geo-Filter™ Tube (GFT™) erosion barrier as follows:

Anchor Marine Services, Inc. will provide all labor, material, equipment, crew, mobilization and demobilization necessary to install Geo-Filter™ Tube Erosion Barrier System.

This process includes 1 run of GFT™ and will restore a total of 2,005 linear feet of shoreline. The bottom GFT will consist of Non-Woven material.

The exposed GFT installation will be graded into the existing bank grade with coco matt and covered with new Floratam sod. Sod is included in pricing.

Our prices are based on mobilizing to the site one time and performing all work continuously. Should customers' schedule result in additional mobilization, fees will apply.

No heavy equipment will be used and little if any disruption of normal property use will be necessary.

The project start date is subject to work in progress and previously scheduled work. Scheduling is upon receipt of signed contract.

The estimated progress is 100 to 150 ft. of GFT™ installed per day.

Upon request, Anchor Marine Services will supply you with a Certificate of Insurance prior to the start of work.

In the event of any unforeseen conditions, contractor must give customer immediate notification. Contractor will provide a reasonable market price for the additional work. If acceptable, it will be incorporated into the contract as a change order. If it is not acceptable, the contract will be null and void. No monies will be refunded to the customer and any additional costs expended will be the responsibility of the customer.

Applicable law: This agreement will be governed by and construed in accordance with the laws of the State of Florida. Venue and jurisdiction of any action or proceeding arising out of or connected with this agreement shall lie exclusively in the state courts of competent jurisdiction, in and for Palm Beach County Florida. The parties expressly waive all other jurisdiction and venue. Parties also waive trial by jury.

Attorney Fees and cost: In connection with any litigation, including appellate and bankruptcy proceedings, arising out of this agreement, the prevailing party will be entitled to recover reasonable attorney's fees and costs.

Interest Provision: By signing this contract I/We agree to pay all purchases when due and/or by the time specified in the contract. If the purchaser is a corporation, the corporation agrees to be responsible and pay for any purchases made pursuant to this application.

If it becomes necessary to affect collections, both I/we and the corporation will pay reasonable attorney's fees and court costs. Interest shall be due and payable at the rate of 1 ½ per month on the balance of each purchase which remains unpaid after the last day of the month. A designation of payment is required on jobs where real property is being improved. This agreement will remain in effect until a new contract is submitted or until revoked, in writing, regardless of any subsequent change in the legal status of the purchaser.

Thank you for allowing Anchor Marine Services the opportunity to bid on your erosion control project. Anchor Marine Services has been established for over 30 years.

We developed and trademarked the Geo-Filter™ Tube.

**Please note – all invoicing will be based on actual measured amount of GFT™ installed.**

L-15 – 550 feet of shoreline at \$50 a linear foot = \$27,500.00

L-22 – 655 feet of shoreline at \$75 a linear foot (land unit no access) = \$49,125.00

L-43 – 800 feet of shoreline at \$60 a linear foot (no access for sod) = \$48,000.00

**PROPOSAL TOTAL \$124,625.00**

**PAYMENT TERMS:** Completed work will be invoiced monthly and paid by the tenth of the following month.

SUBMITTED

ACCEPTED

BRIAN HOOCK, PRESIDENT  
ANCHOR MARINE SERVICES

AUTHORIZED SIGNATURE

Please visit our web site at [www.anchormarineservices.com](http://www.anchormarineservices.com)



**MEDITERRA**  
**COMMUNITY DEVELOPMENT DISTRICT**

**6A11**



Crosscreek Environmental Inc.

111 61st Street East  
Palmetto, FL 34221

Estimate

Date	Estimate #
1/10/2024	11131

Name / Address
Mediterra CDD C/O Wrathel Hunt & Associates, LLC 9220 Bonita Beach Rd. Ste 214 Bonita Springs, FL 34135 Attn: Cleo Adams

Description	Qty	Rate	Total
<b>MEDITERRA CDD SHORELINE REPAIR</b>			
Revenue needed for the following lake bank repair/restoration on 3 lakes within the Mediterra community. We are including pictures of the repair method we will be using for this repair. These include the following.  Deliver dredge to lake, dredge soil from bottom of lake into a 7' wide permanent Geo textile bag. Add a second sacrificial Geo bag over the first bag. Cut open sacrificial bag and discard bag material and grade and compact soil to 4-1 slope. Add new Floratam sod to all repair areas. Owners to water new sod and have irrigation adjusted if necessary *Crosscreek Environmental will move irrigation heads if necessary**. Will extend all existing drain tiles out 15' into lake. Includes repairing all washouts on all repair zone areas. Install 4-species of aquatic plants along perimeter, 6' wide on 1.5' centers.			
Lake # 22- 670' Lnft of repair area	670	65.00	43,550.00
Lake # 15- 550' Lnft of repair area	550	65.00	35,750.00
Lake # 43- 790' Lnft of repair area	790	65.00	51,350.00
Lake # 43- Removal or break-up of several large rocks on perimeter ***needed for soil and sod placement**		2,200.00	2,200.00
**Limited life time warranty as long as Crosscreek Environmental is performing lake maintenance**  30% deposit due prior to commencement of work. Amount to be deducted from final invoice.			
Please sign and return if accepted		<b>Total</b>	<b>\$132,850.00</b>

**MEDITERRA**  
**COMMUNITY DEVELOPMENT DISTRICT**

**7A**

**Mediterra Community Development District**  
**Request for Proposal**  
**Right-of-Way**  
**Fuel Load Reduction**

**March 14, 2023**

*Prepared by:*

**JOHNSON**  
ENGINEERING  
2122 Johnson Street  
Fort Myers, Florida 33901  
(239) 334-0046  
EB 642



**Mediterra CDD**  
**Right-of-Way Fuel Load Reduction**  
**Request For Proposal**

The Mediterra Community Development District (OWNER) is seeking proposals from qualified contractors to provide vegetation removal services. The Mediterra Preserve Management Plan requires selective hand removal of vegetation in preserves located along right-of ways and removal criteria is covered in Section 2.0 Scope of Services. A Bid Sheet, which is provided, is to be completed by each prospective contractor.

The OWNER meets on April 19, 2023 and wishes to have proposals reviewed by District Staff and Johnson Engineering, Inc. (CONSULTANT) in advance of the meeting. To meet this timeline, CONSULTANT requests that the proposals be received by email or mail by 3 pm on March 31, 2023. Submit proposals to:

Brent Burford  
Johnson Engineering, Inc.  
2122 Johnson Street  
Fort Myers, FL 33901  
[bburford@johnsoneng.com](mailto:bburford@johnsoneng.com)

Questions regarding the Request for Proposal should be directed to Brent Burford via email or phone at 239-223-7016.

# **Mediterra CDD**

## **Right-of-Way Fuel Load Reduction**

### **Background**

#### 1.0 The Mediterra CDD Preserve Management Plan

The Mediterra CDD Preserve Management Plan is designed to take a proactive approach to maintaining the health and diversity of preserve areas within the Mediterra community while simultaneously reducing and preventing risks to the community resulting from a wildfire occurring within those preserves.

#### 1.1 Existing Conditions

The conservation areas of the Mediterra community total nearly 400 acres, covering approximately one-third of the total land area. These areas were incorporated during the design phase of Mediterra to provide aesthetically pleasing views from residences and the golf course and create visual interruptions between smaller sub-communities while preserving higher quality wetland and adjacent upland habitat as required by various permitting agencies. This allowed the preserve and conservation areas being intertwined with golf course and residential dwellings throughout the development. The design of the preserve areas relative to homes and other development along with the species composition of the preserves and the vegetative structure and fuel load within the preserves offer a descriptive picture of the fire susceptibility within the community.

### **Scope of Services**

#### 2.0 Fuel Load Reduction Strategy

The Mediterra Preserve Management Plan will utilize selective hand-trimming of native mid-canopy/groundcover vegetation as the primary management tool to improve the ecological integrity of the preserves and reduce fuel loads within the development. This fuel load reduction method is proposed for the first 60-feet of the conservation areas, beginning at the conservation area/ property boundary, where access roads abut conservation areas. A map depicting the locations of uplands and wetlands within the Conservation Easements is provided, and details the total acreage of proposed trimming. It should be noted that management activities occurring on private property is the responsibility of the property owner. The methods proposed to achieve fuel load reduction in the management zone within the conservation area are detailed below.

#### 2.1 Hand Trimming to Mimic Prescribed Fire (3 - 5 years)

Trimming must be done in a manner to maintain the integrity of plant material and emulate a natural vegetative community, not a landscape area. The goal of hand-trimming is to mimic a natural fire regime to the best extent practicable. No living, healthy trees will be removed during the trimming process. Laborers may use machetes, loppers, and/or chainsaws to trim native vegetation in the mid-canopy/groundcover, following the oversight of the qualified environmental specialist. Since the goal of the initial trim is to emulate a natural system under a normal fire regime, this thorough type of trim should not occur more frequently than every three (3) to five (5) years. All trimmings will be removed from the conservation areas by hand.

##### 2.1.1 Saw Palmetto

The Mediterra conservation areas contain considerable amounts of dense saw palmetto, which is considered one of the most flammable naturally occurring groups of plants in the southern United States. As such, saw palmetto

fronds may be cut back to the trunk to mimic a prescribed fire to reduce fuel loads in the preserve areas adjacent to access roads and residential properties. The trimming must be done in a manner to maintain the integrity of the plant and is intended to emulate a natural vegetative community, not a landscaped area. The trunks of the saw palmetto will not be cut.

### 2.1.2 Cabbage Palm

- Tall Cabbage Palms (> 8 feet clear trunk): Trimming of tall cabbage palms that have more than eight feet (8') of clear trunk is anticipated to be performed using gas-powered "pole saws". All dead and brown fronds that can be reached with a pole saw from the ground should be trimmed and removed to produce a "bare" trunk for the first 8 feet from the ground. Between 8 feet and 14 feet, fronds are to be removed while leaving the boots. All living palm fronds hanging below 90 degrees from vertical that can be reached with a pole saw should be trimmed and removed up to 14 feet above the ground. It is not anticipated that workers will use a combination of a ladder and pole saw. Cabbage palms within the conservation area will not be "Hurricane cut".

- Short Cabbage Palms (< 8 feet clear trunk): All dead and brown fronds should be removed from cabbage palms that have less than eight feet (8') of clear trunk from the ground up. Live palm fronds hanging below 90 degrees from vertical should be trimmed and removed.

- Cabbage Palm Boots (All): The bases of discarded palm fronds or "boots" of the cabbage palm often remain on the trunk and can collect pine needles, vines, and other combustible material allowing a fire to move up from the ground into the canopy. Cabbage palm boots shall be trimmed and removed without damaging the tree.

### 2.1.3 Other Species and Duff Layer

Vines may be cut and hand-pulled if they are climbing above three feet in height. Dead and diseased trees within 60 feet of residential property or access roads should be cut and removed by hand. The duff layer is to be removed.

### 2.1.4 Unlimited Maintenance

It is important to note the frequency of hand trimming guidelines previously described does not apply to invasive exotic/nuisance plant species as listed by the Florida Noxious Weed List (FAC Rule 5B-57). The listed exotic and nuisance plant species can be removed from the preserve areas at any time without prior authorization from SFWMD staff. Additionally, native and/or non-native ornamentals, not part of the existing indigenous vegetative community, are not allowed within the preserve area and may be removed at any time. Supplemental planting may be required to ensure compliance with permit to maintain the minimum 80% coverage of desirable native species.

<b><u>Restoration</u></b>	<b><u>Qty</u></b>	<b><u>Unit</u></b>	<b><u>Bid Cost</u></b>
Upland Preserves	7.81	AC	
Hand Trimming and Hand Removal (Section 2.1.1 Thru 2.1.2)	1	LS	\$
Other Species and Duff Layer (Section 2.1.3)	1	LS	\$
<b>Upland Preserves Subtotal</b>			
Wetland Preserves	5.80	AC	
Hand Trimming and Hand Removal (Section 2.1.1 Thru 2.1.2)	1	LS	\$
Other Species and Duff Layer (Section 2.1.3)	1	LS	\$
<b>Wetland Preserves Subtotal</b>			\$
<b>TOTAL</b>			\$

**Bid Prepared By:** \_\_\_\_\_

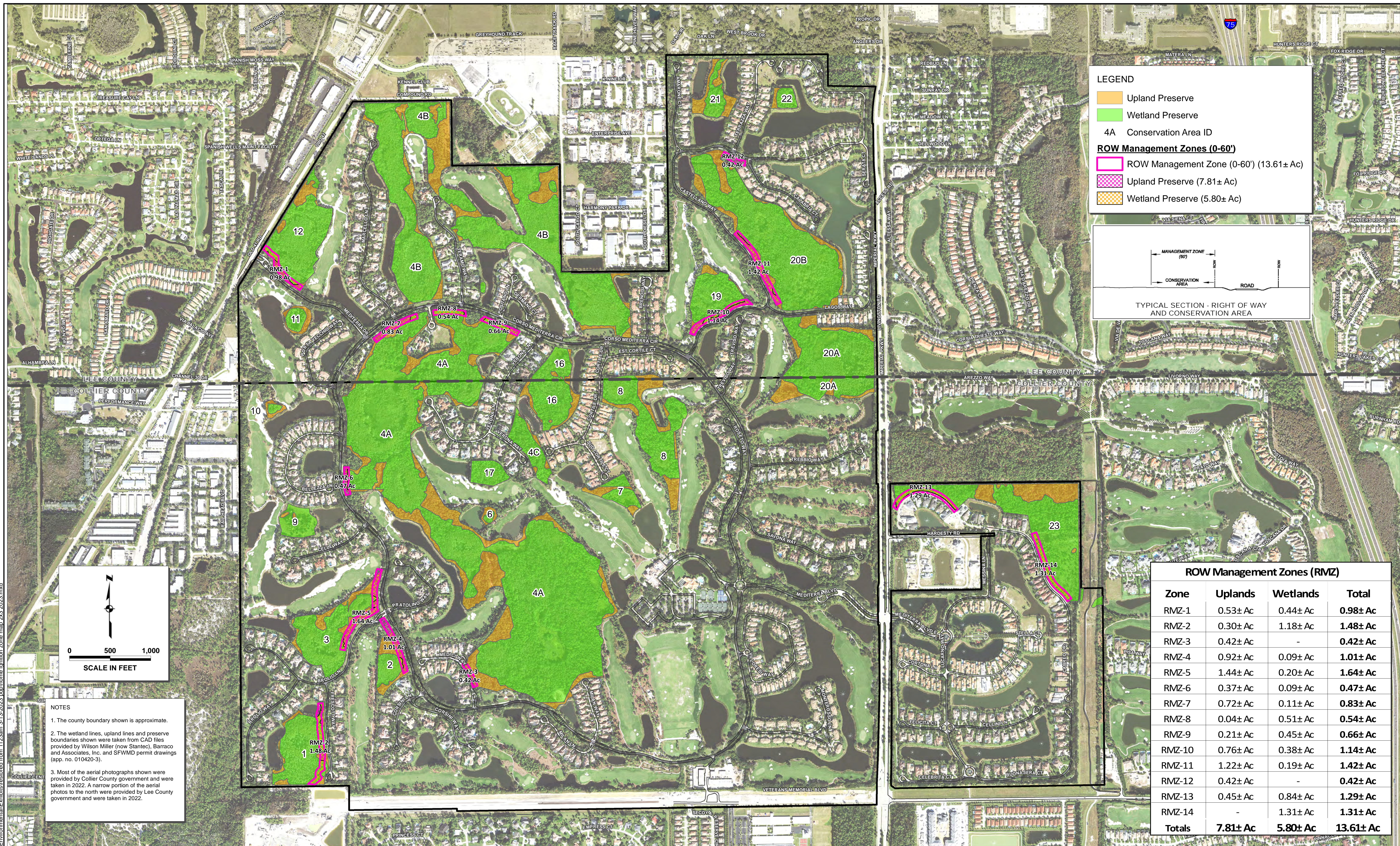
**Estimated Duration of Work:** \_\_\_\_\_



**ATTACHMENT A**

**SITE PLAN**



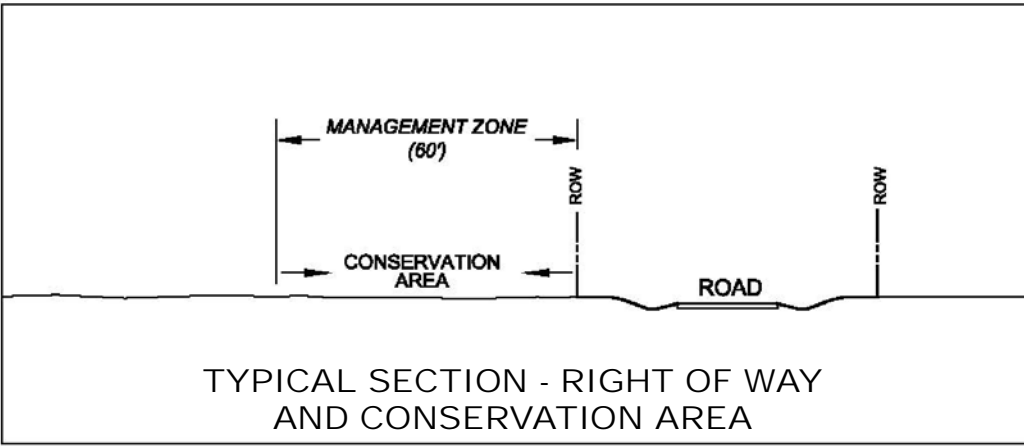


**LEGEND**

- Upland Preserve
- Wetland Preserve
- 4A Conservation Area ID

**ROW Management Zones (0-60')**

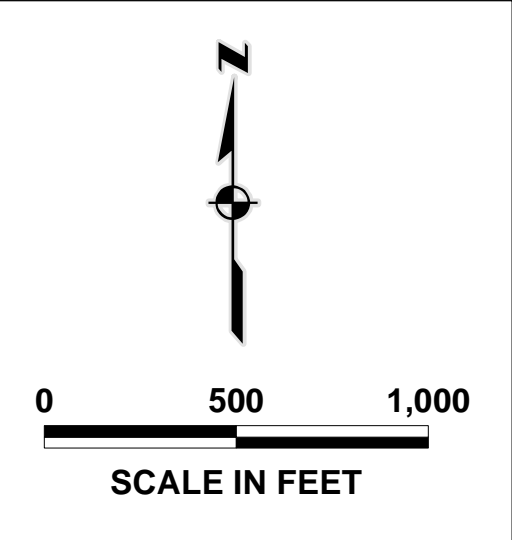
- ROW Management Zone (0-60') (13.61± Ac)
- Upland Preserve (7.81± Ac)
- Wetland Preserve (5.80± Ac)



ROW Management Zones (RMZ)			
Zone	Uplands	Wetlands	Total
RMZ-1	0.53± Ac	0.44± Ac	0.98± Ac
RMZ-2	0.30± Ac	1.18± Ac	1.48± Ac
RMZ-3	0.42± Ac	-	0.42± Ac
RMZ-4	0.92± Ac	0.09± Ac	1.01± Ac
RMZ-5	1.44± Ac	0.20± Ac	1.64± Ac
RMZ-6	0.37± Ac	0.09± Ac	0.47± Ac
RMZ-7	0.72± Ac	0.11± Ac	0.83± Ac
RMZ-8	0.04± Ac	0.51± Ac	0.54± Ac
RMZ-9	0.21± Ac	0.45± Ac	0.66± Ac
RMZ-10	0.76± Ac	0.38± Ac	1.14± Ac
RMZ-11	1.22± Ac	0.19± Ac	1.42± Ac
RMZ-12	0.42± Ac	-	0.42± Ac
RMZ-13	0.45± Ac	0.84± Ac	1.29± Ac
RMZ-14	-	1.31± Ac	1.31± Ac
<b>Totals</b>	<b>7.81± Ac</b>	<b>5.80± Ac</b>	<b>13.61± Ac</b>

**NOTES**

- The county boundary shown is approximate.
- The wetland lines, upland lines and preserve boundaries shown were taken from CAD files provided by Wilson Miller (now Stantec), Barraco and Associates, Inc. and SFWMD permit drawings (app. no. 010420-3).
- Most of the aerial photographs shown were provided by Collier County government and were taken in 2022. A narrow portion of the aerial photos to the north were provided by Lee County government and were taken in 2022.



C:\2022\20223592-001\_Misc\Environmental\Exhibits\restated from 1123am 3-13-2023\edp\home\initiation zone map 2-23-2023.mxd

REVISIONS	

Medterra  
Lee & Collier Counties, Florida



JOHNSON ENGINEERING, INC.  
2122 JOHNSON STREET  
P.O. BOX 1550  
FORT MYERS, FLORIDA 33902-1550  
PHONE (239) 334-0046  
FAX (239) 334-3661  
E.B. #642 & L.B. #642

Medterra Preserve Management and  
Fuel Reduction Map

DATE	PROJECT	FILE NO.	SCALE	SHEET
March 2023	20023592-001	--	As Shown	1



**MEDITERRA**  
**COMMUNITY DEVELOPMENT DISTRICT**

**7B**

**Mediterra Right-of-Way Fuel Load Reduction Proposals Summary**

Restoration	EarthBalance		SOLitude		Superior Waterway Services	
	Cost	Completion Time	Cost	Completion Time	Cost	Completion Time
Upland Preserves (7.81 Acres)						
Hand Trimming and Hand Removal (Section 2.1.1 Thru 2.1.2)	\$ 61,691.19		\$ 56,650.00		\$ 69,500.00	
Other Species and Duff Layer (Section 2.1.3)	\$ 61,691.19		\$ 24,277.00		\$ 73,600.00	
Wetland Preserves (5.80 Acres)						
Hand Trimming and Hand Removal (Section 2.1.1 Thru 2.1.2)	\$ 45,814.20		\$ 33,410.00		\$ 52,800.00	
Other Species and Duff Layer (Section 2.1.3)	\$ 45,814.20		\$ 14,315.00		\$ 56,600.00	
<b>TOTAL</b>	<b>\$ 215,010.78</b>	<b>55 Days</b>	<b>\$ 128,652.00</b>	<b>62 Days</b>	<b>\$ 252,500.00</b>	<b>90 Days</b>



**MEDITERRA**  
**COMMUNITY DEVELOPMENT DISTRICT**

**8A**

## News and Notes from the Mediterra CDD

**Lakes** – we have seen and increase in spike rush and invasive torpedo grass along the banks and in the water due to several factors including, the at variance seasonal rainfall the past three quarters and the poor performance of the incumbent lake management contractor after they were acquired by a national company.

Because of problems with the prior vendor, the CDD has been in a “catch up” situation to restore the detention system to where it was before. The previous vendor let the invasive torpedo grass gain a strong foothold throughout the property, and we have insisted that the new vendor emphasize restoration of the lake banks to Mediterra standards. This includes cutting and treatment of all shoulder height reeds and those under Cabbage Palms along the lake banks. They have also been focused on removing garbage during their regularly scheduled visits.

The torpedo grass is something that they will not be able to control better until water levels drop down more and they can attack the root system of the plant. For now treat is limited

**Finances**—overall we are on budget. Lake bank expenses were higher than budget due to the issues addressed above. The budget was prepared before we encountered the vendor problem. Fortunately, our budgeting process allows for these types of unanticipated expenses. Indeed, we recently moved an additional \$62,000 to a money market account paying 4.75% APR. Last month, we earned \$2,700 in interest.

**Fire Suppression** – we currently use what is known as a 4” fireball [it contains fire suppression chemicals that are released when a fire starts] in our aerator cabinets. Unfortunately, the sole manufacturer has discontinued this product, and the replacement, a 6” fireball, does not fit in our cabinets. Our current inventory has a useful life of three years, so future boards will have to investigate alternatives.

**Board Elections** – two seats will be coming up for re-election this Fall. One incumbent intends to run again. Your Chairman, who will be finishing up his second full term does not intend to seek re-election. Anyone interested in running for the Board of Supervisors is urged to contact the District Manager to learn the process for ballot qualification this June.



**MEDITERRA**  
**COMMUNITY DEVELOPMENT DISTRICT**

**8B**

**MEMORANDUM**

**TO:** Mediterra Community Development District Board of Supervisors

**FROM:** Alyssa C. Willson  
Betty Zachem

**DATE:** March 20, 2024

**RE:** Florida Sunshine Law and Elections/Candidate Discussion

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As a community development district, Mediterra Community Development District (“District”) is subject to Florida’s Government in the Sunshine Law under § 286.011, Florida Statutes, commonly referred to as the Sunshine Law. Generally, the Sunshine Law provides a right of access to governmental proceedings of elected and appointed public boards and applies to any gathering of two or more members of the same board to discuss a matter which will foreseeably come before the board for action. Please keep in mind that the Sunshine Law is an evolving area of the law. This memorandum is not a comprehensive analysis of the Sunshine Law, and additional issues may arise which will require further analysis.

You ask essentially if the Florida Sunshine Law has an exemption for elections and/or candidate discussion. In short, the answer is the Sunshine Law is applicable to meetings held to elect officers of the board and to discussion amongst two or more board members regarding matters that may come before the board for action.

The purpose of the Sunshine Law is to protect the public from closed door politics; therefore, the Sunshine Law is broadly construed.<sup>1</sup> The Sunshine Law applies to discussions and deliberations as well as formal action taken by a public board. There is no requirement for a quorum or for an item to be listed on the board agenda for the Sunshine Law to apply. The following are relevant examples as to when the Sunshine Law is applicable:

- Members-elect of boards and commissions are within the scope of the Sunshine Law.<sup>2</sup>

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<sup>1</sup> See *Florida Citizens Alliance, Inc. v. School Board of Collier County*, 328 So.3d 22 (2021). As stated by the Florida Supreme Court, the Sunshine Law is to be construed to “frustrate all evasive devices.” *Town of Palm Beach v. Gradison*, 296 So. 2d 473, 477 (Fla. 1974).

<sup>2</sup> See §286.011(1), Florida Statutes (“... including meetings with or attended by any person elected to such board or commission, but who has not yet taken office...”)



- Elections to public boards are required to be conducted under the Sunshine Law and a secret ballot vote by board members, at an otherwise public meeting, violates the Sunshine Law.<sup>3</sup>
- Meetings of advisory groups that have been delegated some decision-making authority (e.g., tasked with responsibility to make recommendations on some Board-related business), whether delegation is by the board or by a single board member are subject to the Sunshine Law.<sup>4</sup>

There are certain instances in which the Sunshine Law does not apply. For example, the Sunshine Law does not apply to candidates for office, unless the candidate is an incumbent seeking reelection.<sup>5</sup> The following are relevant examples as to when the Sunshine Law does not apply:

- Members of the same public board may attend private forums sponsored by private organizations and express their position about issues facing their public board without violating the Sunshine Law as long as the board members do not discuss or debate the issue among themselves.<sup>6</sup>
- Non-incumbent candidates, who are not members-elect of a board or a commission, may attend a political function and express their positions on matters which may foreseeably come before the board without violating the Sunshine Law.<sup>7</sup>
- A political forum or candidates' night at which a non-incumbent candidate and an incumbent candidate each express positions on matters that may foreseeably come before the commission and when at least one other commissioner, who is not a candidate, is present, but not a participant, then the Sunshine Law does not apply as long as there is no discussion or debate between the incumbent candidate and the attending commissioner.<sup>8</sup>
- Political forums sponsored by a private civic organization in which members of the same board will serve as panelists and answer questions regarding public issues which may come before the board for future decision making does not violate Sunshine Law as long as the board members avoid discussions amongst themselves regarding such issues.<sup>9</sup>

In the above examples where multiple board members attend the same political functions and express views on issues that may foreseeably come before their board for public vote, the Florida Attorney General has consistently opined that no violation of the Sunshine Law would occur as long as the board members do not engage in discussion amongst themselves. However, caution

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<sup>3</sup> See Att'y General Opinion 72-326 and *Basset v. Braddock*, 262 So.2d 425 (Fla. 1972)

<sup>4</sup> *Wood v. Marston*, 442 So.2d 934 (Fla. 1983). See also Att'y General Opinion 75-41.

<sup>5</sup> See Att'y General Opinion 92-05. Note: An unopposed candidate is not a member-elect for purposes of the Sunshine Law until that candidate has been elected. See also Att'y General Opinion 98-60.

<sup>6</sup> See Att'y General Opinion 08-18.

<sup>7</sup> See Att'y General Opinion 92-05.

<sup>8</sup> See Att'y General Opinion 92-05 and 98-79.

<sup>9</sup> See Att'y General Opinion 94-62.

should be exercised to avoid situations in which such private political functions and forums are utilized to circumvent Sunshine Law requirements.

As a reminder, penalties for violations of the Sunshine Law may include criminal misdemeanor charges, noncriminal infractions, as well as attorney's fees to a prevailing party in a successful lawsuit.<sup>10</sup> If there is any question as to whether the Sunshine Law applies, please send the request to District Counsel for review.

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<sup>10</sup> §§ 286.011(3) and (4), Fla. Stat.



**MEDITERRA**  
**COMMUNITY DEVELOPMENT DISTRICT**

**10**

**MEDITERRA**  
COMMUNITY DEVELOPMENT DISTRICT  
OFFICE OF THE DISTRICT MANAGER  
2300 Glades Road, suite 410W  
Boca Raton, FL 33431  
(239) 464-7114

Dear Mediterra CDD Members:

At our Wednesday, October 18<sup>th</sup> meeting, we finalized our presentation to the community of the proposed Nature Boardwalk.

Enclosed with this letter is the full package of information including a depiction of the boardwalk, breakdown of both Phase I and Phase II construction costs, and a FAQ sheet.

We also finalized the resident survey. The survey will be conducted in a separate communication in the weeks ahead. We anticipate having the results of the survey back for our November 15<sup>th</sup> meeting.

If the enclosed does not answer all of your questions, please do not hesitate to email any of the Supervisors thru their CDD email addresses which can be found at <https://www.mediterracdd.net/rri.php#board>.

Sincerely,  
Robert E. Greenberg, Esq.  
Chairman, Mediterra CDD



## NATURE BOARDWALK FACT SHEET

### Phase I Project Materials and Cost

- 8 foot wide side board and railed boardwalk constructed out of treated pine originating at the Calusa Park
- Phase I cost \$600,500; Phase II cost \$568,000. See the attached cost breakdown.

### Phase I (and II) Construction Financing

- Adequate funds are available in the fiscal year 2023/24 budget balances to complete Phase I construction **without any assessment increase**. Phase II construction costs (if funded entirely through increased general fund assessments) would amount to approximately \$570 per household which cost would be spread over two years (\$285 per year).

### Annual Maintenance

- Twice yearly inspection and maintenance would be minimal during the first 5 years. Thereafter, the estimate is \$25K per year.

### Risk Management

- Anyone using the boardwalk does so at their own “assumed risk.”
- Appropriate best practices signage will be posted at the entrance (*i.e., use only permitted during daylight; no food; no pets; if medically at risk do not use; no bicycles, scooters, golf carts or any motorized vehicles including ATVs; be aware of potential wildlife; children must be supervised at all times*).
- The CDD has extensive legal protection against lawsuits because it is a governmental entity. In addition, the CDD maintains a robust all inclusive insurance program. There is very little litigation risk as a result of these two factors.
- Infrastructure is covered by insurance. Any judgment is covered by our current general liability insurance – \$1M/\$3M. Supervisors are protected with a \$5M D&O policy. We have a zero dollar deductible policy; therefore, the reality is that CDD exposure is zero.
- There have been only 15 confirmed bear attacks on humans in Florida since 1976; **none in Lee or Collier Counties**. When human foods are easily available black bears will seek them. That is why you should not put out your garbage cans the night before pickup! The Florida Wildlife Commission considers most bear attacks on humans in the state to be cases of animals defending themselves, their cubs, or a food source against a perceived threat.<sup>1</sup> To minimize bear encounters to the greatest extent possible, no nighttime access will not be allowed and no food or dogs will be allowed on the boardwalk trail.

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<sup>1</sup> The last 2 attacks were recorded in January 2022, in Daytona Beach and Orlando. In Orlando at about 9 PM a woman walking her dog was chased and knocked down by a sow in the company of three yearling cubs. In Daytona Beach a man fended off a black bear attacking his dogs. The bear was with 2 cubs. For more information go to <https://myfwc.com/wildlifehabitats/wildlife/bear/living/myths/>

**Mediterra Community Development District**  
**Nature Boardwalk Construction Cost**

**Phase I**

Description	Unit Price	Quantity	Extended Price
Labor: Site Prep/Installation/Restoration	\$25,000	1	\$ 41,000.00
Double Silt Fence	\$10	1,240	\$ 12,400.00
Boardwalk, Pine (8' Wide)	\$680	620	\$ 421,600.00
As-Built Survey	\$8,000	1	\$ 8,000.00
10% Contingency (excluding survey)			\$ 47,500.00
Env Mitigation (\$350K per acre)		0.20	\$ 70,000.00
<b>TOTAL PHASE I COST</b>			<b>\$ 600,500.00</b>

**Phase II**

Description	Unit Price	Quantity	Extended Price
Labor: Site Prep/Installation/Restoration*	\$25,000	1	\$ 25,000.00
Double Silt Fence	\$10	1,200	\$ 12,000.00
Boardwalk, Pine (8' Wide)	\$680	600	\$ 408,000.00
As-Built Survey	\$12,000	1	\$ 12,000.00
10% Contingency (excluding survey)	\$8,000	1	\$ 44,500.00
Env Mitigation (\$350K per acre)		0.19	\$ 66,500.00
<b>TOTAL PHASE II COST</b>			<b>\$ 568,000.00</b>

\* If both phases built at once, Mobilization/Demobilization savings will be realized.



NO.	REVISIONS DESCRIPTION	DATE

DATE: MARCH 2023  
PROJECT NO. 20023589-024  
FILE NO. ###-###-###  
SCALE: AS SHOWN

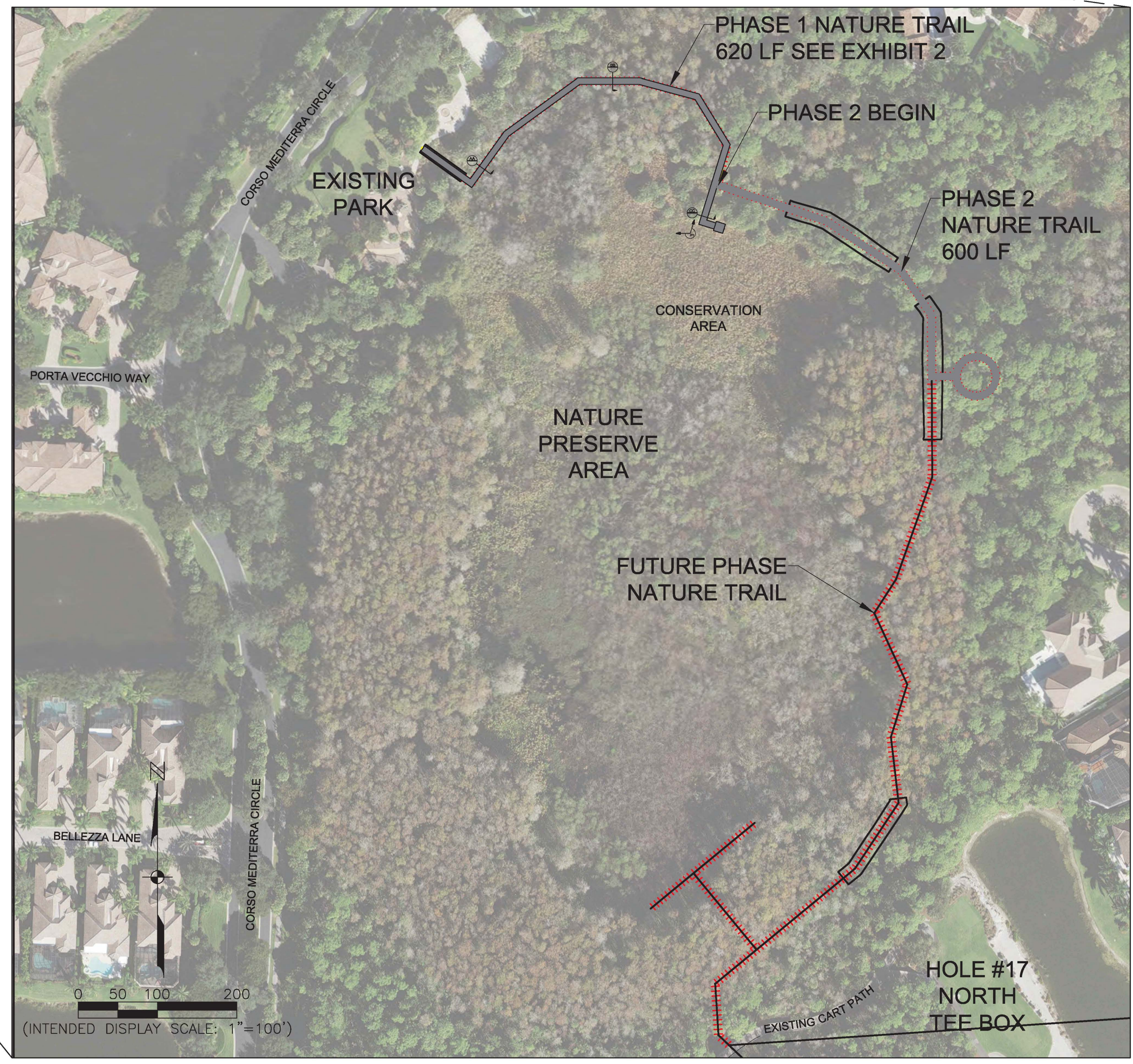
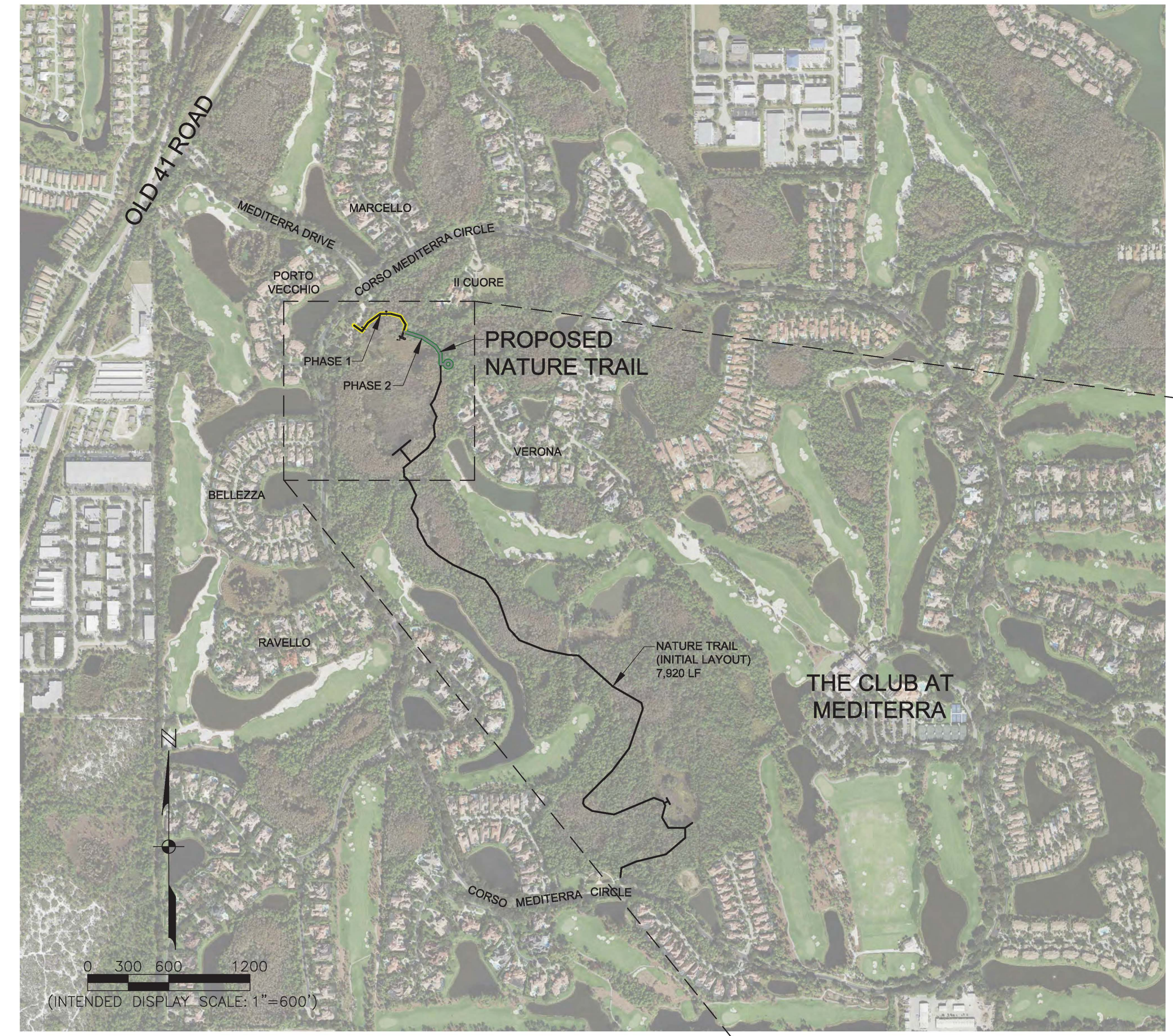
CONCEPTUAL  
NATURE TRAIL  
EXHIBIT

SHEET NUMBER

**EX1**

## NATURE TRAIL CALCULATIONS

PHASE 1:	620 LINEAR FEET
PHASE 2:	600 LINEAR FEET
<b>TOTAL:</b>	<b>1,220 LINEAR FEET</b>





**MEDITERRA**  
**COMMUNITY DEVELOPMENT DISTRICT**

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



**MEDITERRA  
COMMUNITY DEVELOPMENT DISTRICTS  
FINANCIAL STATEMENTS  
UNAUDITED  
FEBRUARY 29, 2024**

**MEDITERRA  
COMMUNITY DEVELOPMENT DISTRICTS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
FEBRUARY 29, 2024**

	Governmental Funds			Total Governmental Funds
	General	Debt Service Series 2013	Debt Service Series 2022	
<b>ASSETS</b>				
Cash				
Operating	\$1,240,667	\$ -	\$ -	\$ 1,240,667
ICS - BankUnited	25,000	-	-	25,000
BankUnited - 3474	681,442	-	-	681,442
Investments				
BB&T - CDARS	1,418	-	-	1,418
Series 2013				
Revenue		441,014	-	441,014
Reserve	-	75,000	-	75,000
Series 2022				
Principal	-	-	3	3
Prepayment	-	-	931	931
Revenue	-	-	923,143	923,143
Due from general fund	-	23,479	71,153	94,632
Due from MS 2022	62,387	-	-	62,387
Due from other	3,135	-	-	3,135
Electric deposit	2,346	-	-	2,346
Total assets	<u>\$ 2,016,395</u>	<u>\$ 539,493</u>	<u>\$ 995,230</u>	<u>\$ 3,551,118</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	107,439	-	-	107,439
<i>Mediterra North</i>				
General fund	-	-	62,386	62,386
<i>Mediterra South</i>				
Due to debt service - series 2013	23,479	-	-	23,479
Due to debt service - series 2022	71,153	-	-	71,153
Total liabilities	<u>202,071</u>	<u>-</u>	<u>62,386</u>	<u>264,457</u>
<b>Fund Balances</b>				
Restricted for:				
Debt service	-	539,493	932,844	1,472,337
Assigned				
3 months working capital	268,067	-	-	268,067
Future fire mitigation clean-up	160,000	-	-	160,000
Unassigned	1,386,257	-	-	1,386,257
Total fund balances	<u>1,814,324</u>	<u>539,493</u>	<u>932,844</u>	<u>3,286,661</u>
Total liabilities and fund balances	<u>\$ 2,016,395</u>	<u>\$ 539,493</u>	<u>\$ 995,230</u>	<u>\$ 3,551,118</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 29, 2024**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUE</b>				
Special assessment: on roll	\$ 26,080	\$ 1,292,529	\$ 1,352,268	96%
Interest and miscellaneous	2,576	6,492	-	N/A
Total revenues	<u>28,656</u>	<u>1,299,021</u>	<u>1,352,268</u>	96%
<b>EXPENDITURES</b>				
<b>Administrative</b>				
Supervisors	861	3,875	9,900	39%
Management	4,164	20,822	49,973	42%
Accounting	1,392	6,958	16,700	42%
Audit	-	-	15,000	0%
Legal	2,094	4,098	10,000	41%
Field management	1,275	6,375	15,300	42%
Engineering	2,155	13,397	50,000	27%
Engineering-nature trail	-	-	100,000	0%
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	326	868	1,500	58%
Insurance	-	12,376	13,090	95%
Legal advertising	423	925	4,000	23%
Contingencies	265	1,040	2,500	42%
Annual district filing fee	-	175	175	100%
Website	-	-	705	0%
ADA website compliance	-	210	210	100%
Total administrative	<u>13,705</u>	<u>74,869</u>	<u>309,553</u>	24%
<b>Water management</b>				
Lake Maintenance	60,127	181,352	220,000	82%
Contractual services	3,535	7,605	42,500	18%
Aquascaping/cutbacks/pipe cleanout	-	5,500	100,000	6%
Fuel Load reduction of right of ways	-	-	129,000	0%
Lake bank erosion repairs	-	16,899	75,000	23%
Electricity	5,916	12,354	35,000	35%
Capital outlay- Nature Trail	900	900	100,000	1%
Aeration replacement and Repairs	16,408	33,820	25,760	131%
Total water management	<u>86,886</u>	<u>258,430</u>	<u>727,260</u>	36%
<b>Other fees &amp; charges</b>				
Property appraiser & tax collector	292	21,556	35,456	61%
Total other fees & charges	<u>292</u>	<u>21,556</u>	<u>35,456</u>	61%
Total expenditures	<u>100,883</u>	<u>354,855</u>	<u>1,072,269</u>	33%
Excess/(deficiency) of revenues over/(under) expenditures	(72,227)	944,166	279,999	
Fund balances - beginning	1,886,551	870,158	436,428	
Fund balance - ending (projected)				
Assigned				
3 months working capital	268,067	268,067	268,067	
Future fire mitigation clean-up	160,000	160,000	160,000	
Unassigned	1,386,257	1,386,257	644,236	
Fund balances - ending	<u>\$ 1,814,324</u>	<u>\$ 1,814,324</u>	<u>\$ 1,072,303</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 29, 2024**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Special assessment: on roll	\$ 4,909	\$ 299,531	\$ 315,756	95%
Interest	2,118	7,178	-	N/A
Total revenues	<u>7,027</u>	<u>306,709</u>	<u>315,756</u>	97%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	-	180,000	0%
Interest	-	62,713	125,425	50%
Total debt service	<u>-</u>	<u>62,713</u>	<u>305,425</u>	21%
<b>Other fees &amp; charges</b>				
Property appraiser & tax collector	98	7,238	11,512	63%
Total other fees & charges	<u>98</u>	<u>7,238</u>	<u>11,512</u>	63%
Total expenditures	<u>98</u>	<u>69,951</u>	<u>316,937</u>	22%
Excess/(deficiency) of revenues over/(under) expenditures	6,929	236,758	(1,181)	
Fund balances - beginning	532,564	302,735	268,603	
Fund balances - ending	<u>\$ 539,493</u>	<u>\$ 539,493</u>	<u>\$ 267,422</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 29, 2024**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Special assessment: on roll	\$ 17,280	\$ 793,300	\$ 827,957	96%
Interest	3,539	7,475	-	N/A
Total revenues	<u>20,819</u>	<u>800,775</u>	<u>827,957</u>	97%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	-	693,000	0%
Interest	-	62,386	124,773	50%
Total debt service	<u>-</u>	<u>62,386</u>	<u>817,773</u>	8%
<b>Other fees &amp; charges</b>				
Property appraiser & tax collector	146	10,752	17,146	63%
Total other fees & charges	<u>146</u>	<u>10,752</u>	<u>17,146</u>	63%
Total expenditures	<u>146</u>	<u>73,138</u>	<u>834,919</u>	9%
Excess/(deficiency) of revenues over/(under) expenditures	20,673	727,637	(6,962)	
Fund balances - beginning	912,171	205,207	671,058	
Fund balances - ending	<u>\$ 932,844</u>	<u>\$ 932,844</u>	<u>\$ 664,096</u>	

## Mediterra CDD

2024 Operations Financial Impact Analysis

4.9.24

<u>Operations Account</u>	<u>Budget</u> <u>FY 2024</u>	<u>Encumbered</u> <u>FY 2024</u>	<u>Variance</u> <u>FY 2024</u>	<u>Notes</u>
Lake Maintenance Contract	\$ 220,000	\$ 391,710	\$ (171,710)	
Other Contract Services	\$42,500	\$ 37,530	\$ 4,970	Cane Toad Removal/ Water quality testing/Lake 52 Bacteria Applications
Aqua/cut backs/pipe cleanout	\$ 100,000	\$ 53,700	\$ 46,300	ROV Pipe Inspections & clean out projects
Conservation area fire mitigation	\$ -	\$ -	\$ -	
Fuel Load reduction right of ways	\$ 129,000		\$ 129,000	
Lake Bank - Erosion Repairs	\$ 75,000	\$ 16,475	\$ 58,525	Lake 6 and Lake 13
Electricity	\$ 35,000	\$ 3,135	\$ 31,865	
Capital Outlay: nature-trail	\$ 100,000	\$900	\$ 99,100	Priority Marketing Resident Survey balance due
Aeration Repairs and replacements	\$ 25,760	\$ 45,998	\$ (20,238)	
	\$ 727,260	\$ 549,448	\$ 177,812	



## Mediterra Breakdown April 9, 2024

### Summary:

#### Water Management/Contract Services:

Contract Services Lake & Wetland	\$349,365.00 (expires 10/31/25)
Initial Cleanup (Superior)	\$ 31,500.00 (Superior Waterway)
Monthly Maintenance Services	\$ 7,500.00 (Superior Waterway Oct. Services)
Lake 57 Removal of Cabbage Palm	\$ 295.00 (Lake Bank removal)
GC Hole #6 North Dead Pine Trees	\$ 1,300.00
Conservation 4AS Dead Pine Trees	\$ 1,750.00 (Cintron completed 2.14.24)

#### Other Contract Services:

Cane Toad Removal Project	\$ 19,650.00 (expires 11/30/24)
Water Testing	\$ 12,180.00
Lake 52 bacteria applications	\$ 5,700.00

#### Aqua/cutbacks/pipe inspections/cleanout:

Annual Pipe Cleanout Project	\$53,700.00
Pipe Repairs	\$
Littoral Plantings Project	\$

#### Lake Bank Erosion Repairs:

Bank Restoration	\$16,475.00
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#### Other Contract Services:

**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.

Water Testing/Sampling of four outfall ponds (Lake-24, Lake 35, L-37, L-52 & L-55) performed during the month of September (wet season); and February thru May (dry season).

#### Aqua/cutbacks/pipe inspections/cleanout:

**Note:** Annual Pipe Inspections and cleanout: Includes \$48,200 for ROV inspections of all pipes and executed on December 7, 2023. Plug and dewatering of connecting pipe Lake 6 to Lake 1 (structures 246 & 247 \$4K; as well as removal of bricks from Lake 21 structure 53 \$1,500.00 and completed on December 14, 2023.

**Lake Bank Erosion Repairs:**

**Note:** Bank Restoration/Sod Installation of Lake 13 (\$4,250.00) and completed November 6th. Bank Restoration/Sod Installation of Lake 6 (\$12,225.00).

**Aeration Repairs:**

Inspection Report Submitted 7/23	\$17,067.00 (repairs completed)
Inspection Report Submitted 11/2023	\$14,736.00 (repairs in progress)
Aeration Repairs Submitted 1/24	\$ 1,175.00 (repairs in progress)
Aeration Repairs Submitted 1/24	\$ 1,525.00 (repairs in progress)
Aeration Repairs Submitted 3/24	\$11,495.00 (repairs in progress)



**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 20, 2024 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
Kenneth Tarr	Vice Chair
Vicki Gartland	Assistant Secretary
Mary Wheeler	Assistant Secretary
John Henry	Assistant Secretary

**Also present:**

Chuck Adams	District Manager
Cleo Adams	District Manager
Shane Willis	Operations Manager
Alyssa Willson (via telephone)	District Counsel
Brent Burford (via telephone)	District Engineer
Jim Sheeran	Crosscreek Environmental, Inc.
Mari-Ellen Vickers	Resident
Susan Riley	Resident
Cyndee Sturtevant	Resident

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Adams called the meeting to order at 9:03 a.m. All Supervisors were present.

**SECOND ORDER OF BUSINESS**

**Public Comments (3 minutes)**

Porta Vecchio resident Mari-Ellen Vickers voiced her opinion that Lakes 33 and 58 need to be evaluated for weeds encroachment and health of the lakes. Mr. Greenberg stated that lake technicians are on site weekly. Mr. Willis stated that he and Mr. Sheeran will evaluate the lakes to determine if weeds or invasives are present, versus beneficial littorals.

Ms. Vickers stated that one of the two bird boxes on Lake 33 was damaged by Hurricane Ian. Mr. Willis noted that is an HOA matter. Ms. Vickers asked if the trees and plants at the water's edge are Porta Vecchio's responsibility. Mr. Greenberg stated they are the CDD's



41 responsibility if they are within 10’ of the high-water mark. Mr. Willis stated the entire  
42 perimeter of the lake will be inspected.

43 Mr. Greenberg thanked Ms. Vickers for her comments and noted that it is important for  
44 residents to be involved. He encouraged residents to contact the CDD office with questions so  
45 that issues do not have to wait until a meeting. He stated that he has tried to make Staff more  
46 accessible and, while Staff members are very busy, they are as responsive as possible. Phone  
47 numbers and email addresses are posted on the CDD website.

48 Mr. Tarr stated the Mediterra governing documents require homeowners to maintain  
49 vegetation up to the “control level”. Mrs. Adams concurred. Mr. Greenberg indicated that  
50 responsibility lies with the homeowner or the HOA; homeowners are advised to call the office  
51 because the office has the maps and will advise as to who is responsible.

52 Mrs. Adams stated that a homeowner recently inquired about some bald cypress trees  
53 and the contractor confirmed that those trees are bare at this time of year and the leaves will  
54 sprout again in the spring.

55 Resident Susan Riley stated that she and resident Cyndee Sturtevant represent the  
56 Cabreo Drive community. Mr. Greenberg stated he has been emailing with Ms. Riley about a  
57 sunken roadway in the Cabreo neighborhood that is an area of concern. He stated that Ms.  
58 Wheeler was contacted first and then he became involved. It was explained that those issues  
59 are related to sewer lines that are not on MCA nor on CDD-owned property. He stated that  
60 there are many stakeholders in Mediterra. Ms. Riley stated the information was enormously  
61 helpful as they were able to rule out multiple things and utilize the CDD’s vendor, MRI, who was  
62 terrific. She discussed a concern related to an overgrowth of grasses at the end of Cabreo Pond.

63 It was noted that Ms. Sturtevant met with the Collier County Mosquito District and has  
64 concerns about the mosquito population, where grasses restrict water flow. Mr. Greenberg  
65 thinks the Mosquito Control District does not understand the CDD’s detention system. He is  
66 very familiar with the area, as he lives there and walks there daily. In his opinion, the issue is  
67 seasonal. Pond levels are lower than in previous years, which contributes to growth of grasses.  
68 The vendor will do what they can; however, the grasses cannot be totally removed.

69 Mr. Adams asked Mr. Willis to ensure that no non-beneficial plants are present. He  
70 noted that the Board established a 15’ width limit for plants in the area.

71 Mrs. Adams stated the beneficial littorals in the area are spike rush, they are not weeds.

72 Mr. Greenberg asked Staff to inspect the areas, create a work order and inform  
73 residents and the Board of the outcome. Residents are welcome to contact him, as well.

74 Ms. Gartland stated her understanding that, when the lakes get low enough, some of  
75 the issues will be addressed.

76 Mr. Sheeran thinks some invasives among the beneficial plants, like torpedo grass, need  
77 treatment; however, treatments cannot be effectively applied until the water levels recede.

78 Ms. Wheeler and Mr. Greenberg noted that the issues are ongoing.

79 Mr. Tarr recalled that the Mosquito Control District used to spray Collier County and the  
80 Mediterra stormwater pond. He asked if that still occurs. Mrs. Adams stated it does not. She  
81 stated, in an email from Mr. Johnathan Little to Ms. Sturtevant, Mr. Little indicated that  
82 “generally the ponds and lakes in gated communities do not act as breeding grounds for  
83 mosquitoes for two reasons. The first is that they are typically outfitted with aeration systems,  
84 and mosquitoes only lay their eggs in stagnant water, so these systems make the lakes an  
85 undesirable place for the mosquitoes to lay their eggs. The second is that they are likely stocked  
86 with fish that eat any mosquito larvae that will be eaten before they can mature into adults.”

87 Mrs. Adams stated that numerous mosquito fish are present in the ponds, as reported  
88 in the annual lake audit. Mr. Adams stated that the fish occur naturally, as eggs are transported  
89 on the birds that go from pond to pond.

90 Mr. Greenberg noted that the southern frogs are very good for the community, as they  
91 eat mosquitoes. The Board has tried to educate the community about the need to be gentle  
92 with beneficial native frogs when removing cane toads. The vendor has been very effective at  
93 removing cane toads; it is one of the CDD’s more successful programs.

94 Mr. Tarr asked what caused the sinking in the street. Ms. Riley stated the cause is  
95 currently unknown but some possibilities were ruled out. MRI determined that it is not the  
96 pipe, a sinkhole or the sewer. They believe it is wear and tear; there is a lot of construction  
97 going on. They contracted with the engineering firm that is working on The Corso but,  
98 unfortunately, they do not want to come out for just one street.

99 It was noted that the community is 20 years old and construction is ongoing so it might  
100 be better to wait until construction is complete.

101 Mr. Greenberg stated Brendisi contacted him with a concern that one of two dead trees  
102 on the property line between the preserve and Brendisi might fall and damage a building. There  
103 is a question of who owns the tree. He believes that Cintron bid \$450 to remove the trees; he



104 advised that Brendisi can remove the trees at their cost. Mrs. Adams stated that both trees are  
105 in Conservation Area 4B; the trees can be cut and dropped in the preserve. Mr. Greenberg  
106 stated that Brendisi will pay in advance and the CDD can engage the contractor. It was noted  
107 that the trees are visible from the street and present an aesthetic issue that Brendisi is willing  
108 to pay for. Mr. Willis stated the policy is to keep the preserve in its natural state.

109

**THIRD ORDER OF BUSINESS**

**Chairman’s Comments**

110

111 Mr. Greenberg thanked the Board Members for carrying on in his absence.

112

**FOURTH ORDER OF BUSINESS**

**Update: Aquatics Report - March 2024**

113

114 Ms. Gartland expressed appreciation for the Aquatics Report. She stated that she was  
115 photographing the lake in Castellano to ask for it to be treated, Crosscreek arrived to apply a  
116 treatment. Mr. Sheeran stated he will follow up to ensure that the treatment is successful.

117 Mrs. Adams reminded everyone to state their names when speaking.

118 Mr. Henry voiced his opinion that the dye applied in Lakes 71 and 72 looks better. He  
119 stated that the Lucarno Board informed residents of what was done; one resident voiced strong  
120 objections to the dye and another resident praised the results. He suggested another  
121 retreatment be delayed until absolutely necessary.

122 Mr. Willis stated that the cost of dye treatments has been offset versus the cost of  
123 maintenance. Until the dye was applied, several phone calls were received weekly from  
124 residents and, since the dye was applied, there have been no calls.

125 Mr. Henry suggested Mr. Willis have another treatment applied if necessary. Ms.  
126 Gartland voiced her opinion that additional treatments should require Board approval. Mr.  
127 Greenberg believes it should be a Staff decision, not a Board policy issue.

128 Mrs. Adams recalled that it was previously noted in the bid schedule of the contract that  
129 dye treatments should offset the treatment schedule; therefore, if dye is used, treatments are  
130 not applied because the dye helps with invasives. Mr. Greenberg asked if dye treatments are a  
131 straight substitution for herbicide treatments. Mrs. Adams replied affirmatively.

132 Ms. Gartland stated, in previous discussions, the concern was not setting a precedent  
133 but she supports proceeding with discretionary dye treatments, for now, and evaluating the  
134 cost at the end of the fiscal year. Mrs. Adams stated that the Board’s decision to dye these

137 particular lakes was also due to the locations of the lakes. Lake 45 has been receiving dye  
138 treatments for years. Mr. Greenberg supports allowing the decision to be made at the Staff  
139 level and stated he sees it as an operational matter.

140 Mr. Greenberg asked for the Lake Report to be emailed to him.

141 Mr. Willis asked if, in the future, he is to consult with Mrs. Adams to determine if  
142 additional lake dye is needed. Mr. Greenberg replied affirmatively.

143

144 **FIFTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial  
Statements as of January 31, 2024**

145

146

147 Mr. Henry asked if interest income will be maximized. Mr. Adams replied affirmatively;  
148 \$2,700 was earned in the current month and another \$1 million will be moved to the “ICS –  
149 BankUnited” account line item. Mr. Adams stated that money market accounts are not as liquid  
150 as the BankUnited account, which offers 4.75% interest and allows the CDD to move money five  
151 times per month, if necessary, which allows the CDD to maximize holdings.

152 Mr. Henry asked if an edit to monies “due to” and “due from” is needed. Mr. Adams  
153 replied affirmatively and stated that the Trustee was asked to move the amount of  
154 approximately \$62,000.

155 Mr. Tarr questioned the note on Page 1, which reads, “\*Required bank loan reserve  
156 which will be applied to final payment.” and stated his belief that was resolved and that it was  
157 to be removed. Mr. Adams agreed and stated he will ask Accounting to make the adjustment.

158 Mr. Tarr stated the “Fuel load reduction of right of ways” is still a current project.

159

160 **On MOTION by Ms. Gartland and seconded by Mr. Henry, with all in favor, the**  
161 **Unaudited Financial Statements as of January 31, 2024, were accepted.**

162

163

164 • **2024 Operations Financial Impact Analysis**

165 Mrs. Adams presented the Operations Financial Impact Analysis and responded to  
166 questions. She noted that the balance is currently \$189,867.

167 Mr. Greenberg asked why the Lake Maintenance expenses are over budget. Mr. Tarr  
168 stated a new Agreement was signed. Mrs. Adams stated the Lake and Wetlands contract is at  
169 \$350,000; initial cleanup was \$31,500 and the monthly service after the initial cleanup was  
170 \$7,500. Mr. Greenberg asked if the contract was signed after the budget was adopted. Mrs.



171 Adams replied affirmatively. It was noted that the bidding process was difficult. Mr. Greenberg  
172 stated he would like to ensure that the Fiscal Year 2025 budget reflects more realistic costs.

173 Ms. Gartland recalled that part of the contract amount is related to cleanup due to the  
174 previous contractor's deficiencies. Mrs. Adams stated that the contract is a one-year contract  
175 with an option to renew for a second year; she thinks the second-year price is the same. Mr.  
176 Greenberg suggested requesting an extension for a third year.

177 • **Breakdown/Summary Report**

178 Regarding "Lake Bank Erosion Repairs: Bank Restoration", Mr. Tarr stated the CDD has  
179 been waiting several months for Anchor Marine to provide estimates for the other lakes.

180 Mrs. Adams stated that Lakes 15, 22 and 43 are in need of bank restoration; Mr. Willis is  
181 working with the contractors and the District Engineer because of access challenges.

182 Mr. Willis stated that he has a meeting on Friday with Bill Bowden from the MCA to  
183 discuss access to Medici Lake #22. Mr. Tarr stated that access to the lake is via the end of the  
184 street. Mrs. Adams stated that there is not enough room to access the lake from that location.  
185 Mr. Willis stated that plantings in the area have made the lake inaccessible. Mrs. Adams noted  
186 that there is not enough room between the side of the house for the equipment.

187 Mr. Tarr believes the house in question was built as close to the setback as possible; the  
188 house is 7½' from the property line. Ms. Gartland noted that the house in question is her old  
189 house. Mrs. Adams stated the issue is that there is not enough room to get equipment in;  
190 landscaping must be removed in order for crews to access the area to perform the lake bank  
191 restoration work. Mr. Willis stated that the plan is to access the lake directly off Corso  
192 Mediterra Circle, allowing a narrow channel of vegetation to be replanted, versus disturbing the  
193 homeowners' vegetation.

194 Mr. Tarr stated that the berm is very steep. Mr. Willis stated that Crosscreek will provide  
195 a proposal for installation of a lake access ramp; the dredger will be backed into the lake using  
196 the ramp and equipment in the lake to replace the small channel of vegetation.

197 Ms. Wheeler voiced her belief that routine lake maintenance has not been an issue.

198 Mr. Tarr noted that numerous homeowners along the lake are very vocal. He stated his  
199 opinion that the view affects the value of the houses and predicted that any plants removed  
200 will be expensive to replace and that a lower standard will not be acceptable to the HOA. Mr.  
201 Willis stated anything damaged will be replaced as-is, with plants of the same size.

202 Mr. Tarr stated he does not understand why the CDD does not widen the path and  
203 access the property via homeowner properties. Mr. Willis stated the decision was made to  
204 access the lake via a ramp to avoid extensive damage to homeowner vegetation and turf.

205 The consensus was that Staff will choose the best access method.

206 Mrs. Adams stated that this item will be on the April agenda for consideration. As  
207 discussed in the past, none of these projects will be scheduled until May or beyond.

208 Mr. Tarr disclosed that Ms. Wheeler is also President of the Medici HOA and he is the  
209 Vice President and Treasurer of the Medici HOA. Mr. Greenberg stated that they are both  
210 entitled to voice their opinions but he will not let a small group of vocal residents dictate CDD  
211 Board policy.

212

213 **SIXTH ORDER OF BUSINESS**

**Approval of February 21, 2024 Regular Meeting Minutes**

214

215

216 Mrs. Adams presented the February 21, 2024 Regular Meeting Minutes.

217 The following change was made:

218 Line 168: Change “used” to “unused”

219 Ms. Wheeler voiced her opinion that the minutes have been much better.

220 Mr. Greenberg expressed kudos to Staff.

221

**On MOTION by Mr. Henry and seconded by Ms. Gartland, with all in favor, the February 21, 2024 Regular Meeting Minutes, as amended, were approved.**

222

223

224

225

226 **SEVENTH ORDER OF BUSINESS**

**Staff Reports**

227

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

229 Mr. Greenberg noted that Ms. Willson distributed a handout relating to the Sunshine  
230 Law. He suggested that Board Members read it before the next meeting and that it be included  
231 on the next agenda for discussion.

232 Mr. Tarr asked if, outside of a CDD meeting, two CDD Supervisors can discuss with each  
233 other recommending a possible candidate to run for the Board.

234 Ms. Willson stated that depends on whether the subject is something that the Board  
235 Members would choose to endorse, as a Board. If, however, a Board endorsement or a Board



236 decision is to be offered, the Board Members should not discuss it outside of a Board meeting.

237 Mr. Greenberg stated the Board does not endorse candidates.

238 Ms. Wheeler asked if, outside of a CDD meeting, two or more Board Members can  
239 discuss an individual who might be a good Board candidate and designate one Board Member  
240 to do speak with the individual.

241 Mr. Greenberg voiced his opinion that it does not represent a violation of the Sunshine  
242 Law.

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

244 • **Update: Permit Extension – Phase 3 East Stormwater Pond 74**

245 Mr. Burford stated that, while Mr. Earlywine is out of the office, he is monitoring the  
246 permit extension. There are currently no updates; he will check with Mr. Earlywine when he  
247 returns. Mr. Greenberg stated that there is no need to contact the Board Members unless there  
248 is an issue.

249 Mr. Burford stated, with regard to fuel load reduction, he contacted contractors who  
250 previously submitted proposals. He received responses from two contractors and he brought a  
251 third proposal this morning. As soon as updates are provided, the information will be presented  
252 to the Board, hopefully next month.

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

254 • **NEXT MEETING DATE: April 17, 2024 at 9:00 AM**

255 ○ **QUORUM CHECK**

256 Mr. Greenberg stated that he will not attend the April 17, 2024 meeting in person but  
257 he will phone in for the first 45 minutes.

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

259 • **Key Activity Dates Report**

260 The March 2024 Key Activity Dates Report was included for informational purposes.

261 Mrs. Adams noted the following:

262 ➤ The Annual Audit will be an April agenda item.

263 ➤ The ROV inspection project was due to begin yesterday but it was moved to tomorrow.

264 ➤ At the last meeting, it was noted that the 4" elide fire balls are no longer available so a  
265 6" one was purchased to see if it would fit in the cabinet but it did not. The useful life of the  
266 fire ball is three years. Mr. Adams suggested contacting the Golf Course to see if it can be  
267 utilized in one of the pump stations. Mr. Willis will contact the Golf Course.

268 In response to a resident question, Mr. Greenberg stated the fire balls are fire  
 269 suppression devices for the CDD’s compressor cabinets. Mrs. Adams stated they were  
 270 purchased for the aeration equipment boxes; however, there was an issue with the cabinets.  
 271 Mr. Greenberg stated that they were installed in boxes in proximity to preserve areas. Mrs.  
 272 Adams reiterated that the 4” fire balls are no longer available.

273 Regarding the best course of action, the consensus was to ensure that there is an  
 274 adequate fire break around the boxes.

275 Mr. Tarr asked when the water quality will be tested; he believes the timing has typically  
 276 been from February to May.

277 Mr. Adams will contact Mr. Tim Denison to schedule water quality testing.

278 This item will be added to the next agenda and to the Key Activity Dates report.

279

280 **EIGHTH ORDER OF BUSINESS** **Action/Agenda or Completed Items**

281

282 This item was not discussed.

283

284 **NINTH ORDER OF BUSINESS** **Old Business**

285

286 There was no old business.

287

288 **TENTH ORDER OF BUSINESS** **Supervisors’ Requests**

289

290 Ms. Gartland recalled previous discussion regarding moving the June meeting to June  
 291 20, 2024. The Board agreed to moving the June meeting to June 20, 2024.

292 Mr. Tarr stated that Mr. Bowden asked him for last year’s Water Quality Report. Mr.  
 293 Adams will email the Report to Mr. Tarr and copy Mr. Bowden.

294 Mr. Greenberg asked for the nature trail to be included on the next agenda.

295

296 **ELEVENTH ORDER OF BUSINESS** **Public Comments (3 minutes per speaker)**

297

298 There were no public comments.

299

300 **TWELFTH ORDER OF BUSINESS** **Adjournment**

301

302 **On MOTION by Ms. Wheeler and seconded by Mr. Henry, with all in favor, the**  
 303 **meeting adjourned at 9:57 a.m.**



304

305

306

307

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

\_\_\_\_\_

Chair/Vice Chair

**MEDITERRA**  
**COMMUNITY DEVELOPMENT DISTRICT**

**STAFF**  
**REPORTS**

**C**



## MEDITERRA COMMUNITY DEVELOPMENT DISTRICT

### BOARD OF SUPERVISORS FISCAL YEAR 2023/2024 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 18, 2023	Regular Meeting	9:00 AM
November 15, 2023 <b>CANCELED</b>	Regular Meeting	9:00 AM
December 6, 2023*	Regular Meeting	9:00 AM
January 17, 2024	Regular Meeting	9:00 AM
February 21, 2024	Regular Meeting	9:00 AM
March 20, 2024	Regular Meeting	9:00 AM
April 17, 2024	Regular Meeting	9:00 AM
May 15, 2024	Regular Meeting	9:00 AM
June 12, 2024** <i>rescheduled to June 20, 2024</i>	Regular Meeting	9:00 AM
June 20, 2024	Regular Meeting	9:00 AM
August 21, 2024	Public Hearing & Regular Meeting	9:00 AM

#### Exceptions

\*December meeting date is two (2) weeks earlier to accommodate the holidays.

\*\*June meeting date is one (1) week earlier to accommodate the Juneteenth holiday.

**MEDITERRA**  
**COMMUNITY DEVELOPMENT DISTRICT**

**STAFF**  
**REPORTS**  
**D**



# MEDITERRA CDD

## Key Activity Dates

### Updated: April 2024

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.	2/24 thru 11/2024
Wetland Maintenance	SOP	N/A	Wetland Maintenance as required by SFWMD is to be performed at a minimum of two times per year.	Feb./May/ August 2024
Lake & Wetland Contract	SOP	N/A	Executed Contract Agreement with EarthBalance for Lake and Wetland Services. Includes an automatic second year renewal unless the Board considers terminating.	11.1.23 thru 10.31.24
Elide Fire Extinguishing 4" Ball (Standard Bracket) Phase I Project	SOP	N/A	Elide Fire USA Extinguishing 4" Ball and comes with a three year warranty. And are no longer in production.	2/2023 install 1/2026 expires
Elide Fire Extinguishing 6" Ball (Standard Bracket) Phase II Project	SOP	N/A	Staff has purchased (1) 6" Fire Ball to determine if it will fit in the remaining (34) cabinets - Cost \$146.43 and purchased from Tractor Supply 2/2/24. \$4,980.00 + \$1000.00 install. Total \$5,980.00.	2/1/2024
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 provide in their May agenda package for Board's consideration/approval. 2023 Audit provided in the April agenda.	April Agenda Item and Due 5/1/2024
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.	April agenda item and due 6/15/2024

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.	7/1/2024 draft notice to Chairman & 7/7/24 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.	9/15/2024
Insurance Renewal	SOP	N/A	Bind Insurance for upcoming Fiscal Year with an effective of October 1st thru September 30th	10/1/2024
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.	10/1/2024
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)	10/15/2024
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	11/30/2024
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.	12/3/2024
Laptop @ MCA	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)	4/15/2024
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. 2024: ROV Inspecting of all pipes/outfall structures.	To commence March 21, 2024
Water Testing/Sampling	SOP	N/A	Testing & Sampling of four outfall ponds (Lake - 24, 35, 37, 52 & 55) performed during the month of September (wet season); and February thru May (dry season).	September & February thru May annually
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. This is an August agenda item.	May/June 2024
Littoral Planting Projects	SOP	N/A	Lakes will be identified during the annual Lake audit.	6/1/2024
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. As discussed at the December 6, 2023 meeting; possible extension due to Hurricane Ian of 9/2022 to early 2029. 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) Possible (deadline) early 2029
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 3, 2022 and will continue every three years. Castellano Way Area RMZ-11 of \$14,200.00 to be added to the 3 year rotation project and added to the Fiscal Year 2023/24 Budget	1/1/2025
Ethics Training for Special District Supervisors	112.3142 requirements applied 2024		Supervisors will be required to complete four (4) hours of training each calendar year. For those seated on or before March 31, 2024, the four hours of training must be completed by December 31, 2024. For new Supervisors seated after March 31, 2024, training must be completed by December 31, 2025. Ethics Training Website: <a href="https://ethics.state.fl.us/Training/Training.aspx">https://ethics.state.fl.us/Training/Training.aspx</a>	12/31/2024



Form 1 Filing - Statement of Financial Interest			Beginning January 1, 2024, Form 1 will no longer be filed with your local Supervisor of Elections office. Instead, all Form 1s will be filed electronically with the Commission on Ethics. <a href="https://ethics.state.fl.us/">https://ethics.state.fl.us/</a> . File by July 1st following each calendar year in which they hold their position.	7/1/2024 annually
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	Loan payments each April 1 and November 1, commencing May 1, 2022. 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.	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 & Ravello	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**



## 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	Move "Completed" items 6 months or older from the date moved to completed to the 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. Brown	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. <b>11.16.22</b> Check status & provide update at 02/2024 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	11.16.22	ACTION	Include Mr. Greenberg in email chain if fire incident happens so he can alert the Board.	Mr. Bowden	X		
10	08.16.23	ACTION	Revisit Lake Audit Report and add ID to each Evaluation Sheet, as well as correct typo in the Memorandum.	Mr. Willis	X		
11	10.18.23	ACTION	Record Consent to Use of Easement Agmt w Club. <b>12.06.23:</b> Agmt submitted to The Club for comments/execution.	Mr. Adams	X		
12	10.18.23	ACTION	Staff to adjust postage line item for FY 2024-2025 budget.	Mr. Adams	X		
13	12.06.23	ACTION/ AGENDA	Meet w Anchor Marine. Get proposals for lake remediation. <b>01.17.24:</b> Deferred until additional proposals received and District Engineer approves specifications, then info will be shared. Work to be done after season; homeowners engaged contractors for preliminary work.	Mr. Willis	X		
14	01.17.24	ACTION	Develop evaluation criteria for bidding process.	Board	X		

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15	01.17.24	<b>ACTION</b>	E-blast to residents that Nature Trail tabled pending info on ROV project & fire reduction costs <b>02.21.24</b> : Techs will be on site in two weeks to resume inspections, weather permitting.	Mrs. Adams	X		
16	02.21.24	<b>ACTION</b>	Send a photograph of bacopa to Board Members.	Mr. Willis		X After 03.20.24 mtg	
17	02.21.24	<b>ACTION</b>	Send the educational brochure re: littorals to Board Members	Mr. Willis		X After 03.20.24 mtg	
18	02.21.24	<b>ACTION/AGENDA</b>	Publish a Request for Proposals (RFP) for the fuel load reduction on the right of ways project.	Mr. Burford	X		
19	02.21.24	<b>ACTION</b>	Take ethics training by 12.31.24. \$49 online course approved.	Board	X		
20	02.21.24	<b>ACTION</b>	Provide Board Members with permit related to the Permit Extension – Phase 3 East Stormwater Pond 74.	Mr. Adams	X		
21	02.21.24	<b>ACTION</b>	Forward forms for the General Election to Board Members.	Mr. Adams	X		
22	02.21.24	<b>ACTION</b>	Research Attorney General opinions related to whether Supervisors can discuss possible candidates for upcoming elections without violating the Statute.	Ms. Willson		X After 03.20.24 mtg	
23	03.20.24	<b>ACTION</b>	Mr. Willis and Mr. Sheeran to evaluate the lakes to determine if weeds or invasives are present, versus beneficial littorals.	Mr. Willis	X		
24	03.20.24	<b>ACTION</b>	Inspect the perimeter of Lake 33 to determine if trees and plants at the water's edge are Porta Vecchio's responsibility.	Mr. Willis		X After 03.20.24 mtg	
25	03.20.24	<b>ACTION</b>	Inspect overgrowth of grasses at the end of Cabreo Pond. Ensure that no non-beneficial plants are present, make a work order and inform residents and the Board of the outcome.	Mr. Willis/Staff		X After 03.20.24 mtg	
26	03.20.24	<b>ACTION</b>	Engage contractor to cut and drop two dead trees in Conservation Area 4B, upon instruction/payment by Brendisi.	Mr. Willis	X		
27	03.20.24	<b>ACTION</b>	Lake Report to be emailed to Mr. Greenberg.	Mrs. Adams		X After 03.20.24 mtg	
28	03.20.24	<b>ACTION</b>	Meet with Mr. Bowden to discuss access to Medici Lake #22.	Mr. Willis		X After 03.20.24 mtg	
29	03.20.24	<b>ACTION/AGENDA</b>	Contact Mr. Tim Denison to schedule water quality testing. Add item to the Key Activity Dates report.	Mr. Adams		X After 03.20.24 mtg	

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1	11.16.22	<b>ACTION</b>	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	10.18.23
2	08.16.23	<b>ACTION</b>	Meet with Ms. Willson regarding SOLitude termination letter.	Mrs. Adams		X	10.18.23
3	08.16.23	<b>ACTION</b>	Obtain proposals to determine the scope and assess the costs for initial cleanup, subject to review by District Counsel.	Mrs. Adams		X	10.18.23
4	10.18.23	<b>ACTION</b>	Review and edit the fact sheet.	Ms. Gartland		DELETE	12.06.23
5	03.15.23	<b>BOTH</b>	Prep License Agmt for Lake 71 fountain, identify if Agmts for decorative fountains in CDD ponds exists, if not, identify ownership and get License Agmt processed. Add under Old Business. <b>04.19.23</b> Work w MCA & HOA determining who owns & maintains the License Agmts & for Ms. Willson to work w either one to get them executed <b>05.17.23</b> : Both communicating w Mr. Bowden & Mr. George re: fountain ownership. More will be reviewed before Fountain Maintenance Agmts completed <b>08.16.23</b> : MCA License Agmt in agenda for execution. Monterosso License Agmt is ongoing.	Mrs. Adams Ms. Willson		X	12.06.23
6	10.18.23	<b>ACTION</b>	Ask BLUE to match the lowest bid submitted of \$11,460.	Mr. Willis		X	12.06.23
7	10.18.23	<b>ACTION</b>	RFP verbiage changes to be made for future reference.	Mrs. Adams		X	12.06.23
8	10.18.23	<b>ACTION</b>	Proceed with BankUnited investment program.	Mr. Adams		X	12.06.23
9	10.18.23	<b>BOTH</b>	Obtain cost for ROV inspection of all pipes and add discussion of ROV to agenda	Mrs. Adams		X	12.06.23
10	10.18.23	<b>ACTION</b>	Walk trail and produce video with voiceover to be sent in advance of the survey.	Mr. Willis, Mr. Tilton		X	12.06.23
11	10.18.23	<b>ACTION</b>	Ensure GIS maps are updated and that very big maps be printed for the next meeting.	Mr. Willis		X	12.06.23
12	10.18.23	<b>ACTION</b>	District Engineer to provide report on Permit Extension.	Brown/ Tilton		X	12.06.23
13	10.18.23	<b>ACTION</b>	Mr. Nott stated to remove small trees from Lake 57 at no charge. Trees below shoulder height will be removed from the lake bank as a matter of course. <b>12.06.23</b> : A quote was requested from Crosscreek Environmental.	Mr. Willis		X	01.17.24



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14	10.18.23	<b>ACTION</b>	Remove "Sources and Uses of Funds" from the spreadsheet.	Mr. Adams		X	01.17.24
15	12.06.23	<b>ACTION</b>	Discuss community standards w Crosscreek techs & Area Mgr.	Mr. Willis		X	01.17.24
16	12.06.23	<b>ACTION</b>	Locate lake measurements done about 10 years ago. If necessary, request it from Jared.	Mr. Adams		X	01.17.24
17	12.06.23	<b>ACTION</b>	Obtain Wetland Treatment schedule & include in Key Activity Dates.	Mr. Willis		X	02.21.24
18	01.17.24	<b>ACTION</b>	Confirm that Lake 1-S aerators are on list of compressors that are being replaced.	Mrs. Adams		X	02.21.24
19	01.17.24	<b>ACTION</b>	Re-code expenditures under "Water management" such that the expenditure listed under "Contractual services" is coded under "Lake Maintenance".	Mrs. Adams		X	02.21.24
20	12.06.23	<b>ACTION</b>	Request quote for removal of dead pine trees in Medici & palm tree stump behind 15201 Medici Way. Contact Davie Tree and Cintron; consider Davie Tree if Cintron cannot perform the work. <b>01.17.24:</b> Tree stump to be removed.	Mr. Willis		X	02.21.24
21	01.17.24	<b>ACTION</b>	Install anchor to floating drainage pipe into the lake on the opposite side of the lake from the coach homes, looking across the lake adjacent to #8 Green.	Mrs. Adams		X	02.21.24
22	01.17.24	<b>ACTION</b>	Report how many compressors the CDD has and how many are being replaced. Crosscreek's monthly Maintenance reports from the field to be sent 10 days in advance for inclusion in agenda package. <b>02.21.24:</b> The CDD has 125 compressors; the oldest onsite are four from 2011.	Mrs. Adams		X	02.21.24
23	01.17.24	<b>ACTION</b>	Cintron to remove dead pine trees at 15228/15232 Medici Way. A revised quote to flush cut was requested.	Mrs. Adams		X	02.21.24
24	01.17.24	<b>ACTION</b>	Provide update regarding CrossCreek proposal for installation of fireballs & whether it is still possible to purchase them directly from the manufacturer.	Mrs. Adams		X After 02.21.24 mtg	03.20.24
25							