COMMUNITY DEVELOPMENT
DISTRICT

August 22, 2024

BOARD OF SUPERVISORS

PUBLIC HEARINGS AND

REGULAR MEETING

AGENDA

COMMUNITY DEVELOPMENT DISTRICT

AGENDA LETTER

Waterford Landing 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

August 15, 2024

ATTENDEES:

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

Board of Supervisors Waterford Landing Community Development District

Dear Board Members:

The Board of Supervisors of the Waterford Landing Community Development District will hold Public Hearings and a Regular Meeting on August 22, 2024 at 11:00 a.m., at the Linsford Amenity Center, 4101 Dutchess Park Road, Fort Myers, Florida 33916. The agenda is as follows:

- 1. Call to Order/Roll Call
- 2. Public Comments
- 3. Considerations of Proposals/Estimates for Alternative Lake Bank Remediation Options
 - A. Seabreeze Erosion Solutions
 - B. Solitude Lake Management
- 4. Discussion: Loan Option Analysis
- 5. Public Hearing on Adoption of Fiscal Year 2024/2025 Budget
 - A. Proof/Affidavit of Publication
 - B. Consideration of Resolution 2024-05, Adopting a Budget for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025; and Providing for an Effective Date
- 6. Public Hearing to Hear Comments and Objections on the Imposition of Maintenance and Operation Assessments to Fund the Budget for Fiscal Year 2024/2025, Pursuant to Florida Law
 - A. Proof/Affidavit of Publication
 - B. Mailed Notice(s) to Property Owners
 - C. Consideration of Resolution 2024-06, Imposing Annually Recurring Operations and Maintenance Non-Ad Valorem Special Assessments; Providing for Collection and Enforcement of All District Special Assessments; Certifying an Assessment Roll; Providing for Amendment of the Assessment Roll; Providing for Challenges and Procedural Irregularities; Providing for Severability; and Providing for an Effective Date

- 7. Presentation of Audited Financial Report for the Fiscal Year Ended September 30, 2023, Prepared by Grau & Associates
 - A. Consideration of Resolution 2024-07, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2023
- 8. Consideration of Goals and Objectives Reporting [HB7013 Special Districts Performance Measures and Standards Reporting]
- 9. Acceptance of Unaudited Financial Statements as of July 31, 2024
- 10. Approval of May 9, 2024 Regular Meeting Minutes
- 11. Staff Reports

A. District Counsel: Straley Robin Vericker

B. District Engineer: Barraco and Associates, Inc.

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

NEXT MEETING DATE: November 21, 2024 at 11:00 AM

QUORUM CHECK

SEAT 1	JOYCE L. HEIN	In Person	PHONE	□ No
SEAT 2	ROBERT E. STILLMAN	IN PERSON	PHONE	□ N o
SEAT 3	CHARLES COX	In Person	PHONE	□ N o
SEAT 4	Marcina Strang	In Person	PHONE	□ No
SEAT 5	EDWARD FITZGERALD III	In Person	PHONE	□No

- 12. Supervisors' Requests
- 13 Public Comments
- 14. Adjournment

Should you have any questions or concerns, please do not hesitate to contact me directly at 561-909-7930.

Sincerely,

Daniel Rom District Manager FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE CALL IN NUMBER: 1-888-354-0094

PARTICIPANT CODE: 528 064 2804

COMMUNITY DEVELOPMENT DISTRICT

News-Press.

Public Notices

Originally published at news-press.com on 08/07/2024

Notice of Public Hearing and Board of Supervisors Meeting of the Waterford Landing Community Development District

The Board of Supervisors (the "Board") of the Waterford Landing Community Development District (the "District") will hold a public hearing and a meeting on August 22, 2024, at 11:00 a.m. at the Lindsford Amenity Center located at 4101 Dutchess Park Road, Fort Myers, Florida 33916.

The purpose of the public hearing is to receive public comments on the proposed adoption of the District's fiscal year 2024-2025 proposed budget. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it. A copy of the proposed budget and the agenda may be viewed on the District's website at least 2 days before the meeting www.waterfordlandingcdd.net, or may be obtained by contacting the District Manager's office via email at drom@whhassociates.com or via phone at (561) 909-7930.

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

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's office at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY), or 1-800-955-8770 (voice) for aid in contacting the District Manager's office.

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

Daniel Rom District Manager 10422153 Aug. 7, 2024

COMMUNITY DEVELOPMENT DISTRICT

5B

RESOLUTION 2024-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the District Manager submitted, prior to June 15th, to the Board of Supervisors ("Board") of the Waterford Landing Community Development District ("District") a proposed budget for the next ensuing budget year ("Proposed Budget"), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

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

WHEREAS, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

WHEREAS, the Board is required to adopt a resolution approving a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Proposed Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget

- **a.** That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's records office, and hereby approves certain amendments thereto, as shown below.
- **b.** That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2023-2024 and/or revised projections for fiscal year 2024-2025.

- **c.** That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's records office and identified as "The Budget for the Waterford Landing Community Development District for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025."
- **d.** The final adopted budget shall be posted by the District Manager on the District's website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2024, and ending September 30, 2025, the sum of \$ 1,227,515, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

Total General Fund \$ 499,968

Total Debt Service Fund – Series 2014 \$ 727,550

Total All Funds* \$1,227,518

Section 3. Budget Amendments. Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- **a.** The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- **b.** The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016, Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must

^{*}Not inclusive of any collection costs or early payment discounts.

ensure that any amendments to budget(s) under subparagraph c. above are posted on the District's website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

Section 4. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED on this 22nd day of August, 2024.

Attested By:	Waterford Landing Community Development District
	
Print Name:	Print Name:
☐Secretary/☐Assistant Secretary	□Chair/□Vice Chair of the Board of Supervisors

Exhibit A: FY 2024-2025 Adopted Budget

Exhibit A: FY 2024-2025 Adopted Budget

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT PROPOSED BUDGET FISCAL YEAR 2025

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT TABLE OF CONTENTS

Description	Page Number(s)
General Fund Budget	1
Definitions of General Fund Expenditures	2
Debt Service Fund Budget - Series 2014 Bonds	3
Debt Service Fund - Amortization Schedule - Series 2014 Bonds	4
Projected Assessments	5

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND BUDGET FISCAL YEAR 2025

		Fiscal \	Year 2024		
	Adopted	Actual	Projected	Total	Proposed
	Budget	through	through	Actual &	Budget
	FY 2024	3/31/2024	9/30/2024	Projected	FY 2025
REVENUES					
Assessment levy: on-roll	\$417,147				\$468,714
Allowable discount (4%)	(16,686)				(18,749)
Assessment levy - net	400,461	\$399,703	\$ 758	\$ 400,461	449,965
Interest and miscellaneous		1,284	1,284	2,568	-
Total Revenues	400,461	400,987	2,042	403,029	449,965
EXPENDITURES					
Professional & administrative					
Supervisors	4,306	861	3,445	4,306	4,306
Management & accounting	50,429	25,215	25,214	50,429	50,429
Audit	6,800	,	6,800	6,800	6,800
Dissemination agent	1,000	500	500	1,000	1,000
Arbitrage rebate calculation	750	-	750	750	750
Trustee	4,760	4,760	-	4,760	4,760
Legal	10,000	197	3,500	3,697	10,000
Engineering	27,000	6,303	20,697	27,000	27,000
Stormwater system maintenance	20,000	, -	1,500	1,500	, <u> </u>
Lift station water meter	250	170	170	340	_
Lake bank restoration	304,500	_		_	380,000
Postage	750	_	750	750	750
Insurance	7,300	7,195	-	7,195	8,000
Printing & reproduction	500	250	250	500	500
Legal advertising	1,500	-	1,500	1,500	1,500
Other current charges	500	-	500	500	500
Annual district filing fee	175	175	-	175	175
Telephone	200	100	100	200	200
Website hosting	705	-	705	705	705
Website ADA	210	-	210	210	210
Total professional & administrative	441,635	45,726	66,591	112,317	497,585
Other fees and charges					
Tax collector	953	1,753	(800)	953	953
Property appraiser	1,430	-	1,430	1,430	1,430
Total other fees & charges	2,383	1,753	630	2,383	2,383
Total expenditures	444,018	47,479	67,221	114,700	499,968
Net increase/(decrease) of fund balance	(43,557)	353,508	(65,179)	288,329	(50,003)
Fund balance - beginning (unaudited)	181,767	181,964	535,472	181,964	470,293
Fund balance - ending	101,707	101,004	555,472	101,004	110,200
Assigned: public facilities report	5,000	5,000	5,000	5,000	5,000
Assigned: 3 months working capital	116,480	116,480	101,724	101,724	130,992
Unassigned	16,730	413,992	363,569	363,569	284,298
Fund balance - ending (projected)	\$138,210	\$535,472	\$470,293	\$ 470,293	\$420,290
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WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

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EXPENDITURES	_	
Supervisors	\$	4,306
Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. Currently the District anticipates		
four meetings for the fiscal year.		E0 400
Management & accounting		50,429
Wrathell, Hunt and Associates, LLC, specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, oversee the issuance of tax exempt bonds, and operate and maintain the assets of the community.		
Audit		6,800
The District is required to complete annual, independent examinations of its accounting records and procedures. This audit is conducted pursuant to Florida Law and the Rules of the Auditor General.		
Dissemination agent		1,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934.		
Arbitrage		750
To ensure the District's compliance with all tax regulations, annual computations are		
necessary to calculate arbitrage rebate liability.		4.700
Trustee Annual fees paid for services provided as trustee, paying agent and registrar.		4,760
Legal		10,000
Fees for on-going general counsel and legal representation on behalf of the District. The		10,000
firm of Straley Robin Vericker serves as the District's general counsel.		
Engineering Barraco and Associates, Inc., provides an array of engineering and consulting services to the District, in addition to offering advice on bids for yearly contracts, operating policy and		27,000
compliance with regulatory permits.		
Lake bank restoration		380,000
Lake bank restoration to eroded CDD lake banks		
Postage		750
Insurance		8,000
The District carries Public Officials and General Liability Insurance with policies. The limit of liability is set at \$2,000,000.		
Printing & reproduction		500
Envelopes, copies, automated AP routing, etc.		
Legal advertising		1,500
The District advertises in The Fort Meyers News Press for monthly meetings, special meetings, public hearings, bidding, etc. This estimate is based on prior fiscal year's advertising expense.		
Other current charges		500
Annual district filing fee		175
Annual fee paid to the Department of Economic Opportunity.		
Telephone		200
Website hosting		705
Website ADA		210
Other fees & charges Tax collector		
Fees are \$1.00 per parcel on which the assessment is levied.		953
Property appraiser Fees are \$1.50 per parcel on which the assessment is levied.		1,430
Total expenditures	\$	499,968
•		

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT DEBT SERVICE FUND BUDGET - SERIES 2014 FISCAL YEAR 2025

		Fiscal Year 2024				
	Adopted	Actual	Projected	Total	Proposed	
	Budget	through	through	Actual &	Budget	
	FY 2024	3/31/2024	9/30/2024	Projected	FY 2025	
REVENUES		'				
Assessment levy: on-roll - gross	\$755,624				\$ 755,624	
Allowable discounts (4%)	(30,225)				(30,225)	
Assessment levy: on-roll - net	725,399	\$ 720,850	\$ 4,549	\$ 725,399	725,399	
Interest and miscellaneous	-	17,505	-	17,505	-	
Total revenues	725,399	738,355	4,549	742,904	725,399	
EVDENDITUDEO						
EXPENDITURES	000 000		000 000	000 000	0.40,000	
Principal	230,000	-	230,000	230,000	240,000	
Interest	500,200	250,100	250,100	500,200	487,550	
Total expenditures	730,200	250,100	480,100	730,200	727,550	
Net change in fund balances	(4,801)	488,255	(475,551)	12,704	(2,151)	
Beginning fund balance (unaudited)	666,049	675,453	1,163,708	675,453	688,157	
Ending fund balance (projected)	\$661,248	\$1,163,708	\$ 688,157	\$ 688,157	686,006	
Use of fund balance						
Debt service reserve account balance (require	ed)				(362,700)	
Interest expense - November 1, 2025					(237,175)	
Projected fund balance surplus/(deficit) as of	September 30,	2025			\$ 86,131	

Community Development District Series 2014 \$9,835,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2024	-		243,775.00	243,775.00
05/01/2025	240,000.00	5.500%	243,775.00	483,775.00
11/01/2025	-		237,175.00	237,175.00
05/01/2026	255,000.00	5.500%	237,175.00	492,175.00
11/01/2026	-		230,162.50	230,162.50
05/01/2027	270,000.00	5.500%	230,162.50	500,162.50
11/01/2027	-		222,737.50	222,737.50
05/01/2028	285,000.00	5.500%	222,737.50	507,737.50
11/01/2028	-		214,900.00	214,900.00
05/01/2029	300,000.00	5.500%	214,900.00	514,900.00
11/01/2029	-		206,650.00	206,650.00
05/01/2030	315,000.00	5.500%	206,650.00	521,650.00
11/01/2030	-		197,987.50	197,987.50
05/01/2031	335,000.00	5.500%	197,987.50	532,987.50
11/01/2031	-		188,775.00	188,775.00
05/01/2032	355,000.00	5.500%	188,775.00	543,775.00
11/01/2032	-		179,012.50	179,012.50
05/01/2033	375,000.00	5.500%	179,012.50	554,012.50
11/01/2033	-		168,700.00	168,700.00
05/01/2034	395,000.00	5.500%	168,700.00	563,700.00
11/01/2034	-		157,837.50	157,837.50
05/01/2035	420,000.00	5.750%	157,837.50	577,837.50
11/01/2035	-		145,762.50	145,762.50
05/01/2036	445,000.00	5.750%	145,762.50	590,762.50
11/01/2036	-		132,968.75	132,968.75
05/01/2037	470,000.00	5.750%	132,968.75	602,968.75
11/01/2037	-		119,456.25	119,456.25
05/01/2038	495,000.00	5.750%	119,456.25	614,456.25
11/01/2038	-		105,225.00	105,225.00
05/01/2039	525,000.00	5.750%	105,225.00	630,225.00
11/01/2039	-		90,131.25	90,131.25
05/01/2040	555,000.00	5.750%	90,131.25	645,131.25
11/01/2040	-		74,175.00	74,175.00
05/01/2041	590,000.00	5.750%	74,175.00	664,175.00
11/01/2041	-		57,212.50	57,212.50
05/01/2042	625,000.00	5.750%	57,212.50	682,212.50
11/01/2042	-		39,243.75	39,243.75
05/01/2043	665,000.00	5.750%	39,243.75	704,243.75
11/01/2043	-		20,125.00	20,125.00
05/01/2044	700,000.00	5.750%	20,125.00	720,125.00
Total	8,615,000.00		6,064,025.00	14,679,025.00

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT PROJECTED ASSESSMENTS GENERAL FUND AND DEBT SERVICE FUND

On-Roll Payment*

Number		Projected Fiscal Year 2025			FY 24			
of Units	Unit Type	 GF		DSF	GF & DS	SF.	As	sessment
160	35' SDA	\$ 491.83	\$	792.89	\$1,284.7	72	\$	1,230.61
82	40' SFA	491.83		792.89	1,284.7	72		1,230.61
345	50' SFD	491.83		792.89	1,284.7	72		1,230.61
130	60' SFD	491.83		792.89	1,284.7	72		1,230.61
236	TH	491.83		792.89	1,284.7	72		1,230.61
953						•		

^{*}Includes property appraiser, tax collector fees and 4% discount.

COMMUNITY DEVELOPMENT DISTRICT

64

News-Press.

Originally published at news-press.com on 07/31/2024

the Waterford Landing Community Development District

The Board of Supervisors (the "Board") of the Waterford Landing Community Development District (the "District") will hold a public hearing and a meeting on August 22, 2024, at 11:00 a.m. at the Lindsford Amenity Center located at 4101 Dutchess Park Road, Fort Myers, Florida 33916.

The purpose of the public hearing is to receive public comments on the proposed adoption of the District's fiscal year 2024-2025 proposed budget and the proposed levy of its annually recurring non-ad valorem special assessments for operation and maintenance to fund the items described in the proposed budget (the "O&M Assessments").

At the conclusion of the public hearing, the Board will, by resolution, adopt a final budget, provide for the levy, collection, and enforcement of the O&M Assessments, and certify an assessment roll. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it.

A copy of the proposed budget, preliminary assessment roll, and the agenda may be viewed on the District's website at least 2 days before the meeting www.waterfordlandingcdd.net, or may be obtained by contacting the District Manager's office via email at drom@whhassociates.com or via phone at (561) 909-7930.

The table below presents the proposed schedule of the O&M Assessments. Amounts are preliminary and subject to change at the meeting and in any future year.

Land Use	Total # of	Equivalent Assessment	Proposed O&M Assessment*	Current O&M Assessment*	Change in Annual Dollar Amount
	Ullits / Acres	Unit Factor	(October 1, 2024 –	(October 1, 2023 –	Dollar Amount
			September 30, 2025)	September 30, 2024)	
Residential Unit	953	1	\$492.22	\$437.72	\$54.50

^{*}Annual O&M Assessment includes County collection costs and early payment discounts

The O&M Assessments (in addition to debt assessments, if any) will appear on November 2024 Lee County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

The County Tax Collector will collect the assessments for all lots and parcels within the District. Alternatively, the District may elect to directly collect its assessments in accordance with Chapter 190, Florida Statutes. Failure to pay the District's assessments will cause a tax certificate to be issued against the property which may result in a loss of title or a foreclosure action to be filed against the property. All affected property owners have the right to appear at the public hearing and to file written objections with the District within 20 days of publication of this notice.

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

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's office at least 2 business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY), or 1-800-955-8770 (voice) for aid in contacting the District Manager's office.

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Daniel Rom District Manager



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Land Use	Units / Acres	Unit Factor			Change in Annual Dollar Amount
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*Annual O&M Assessment includes County collection costs and early payment discounts

The O&M Assessments (in addition to debt assessments, if any) will appear on November 2024 Lee County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

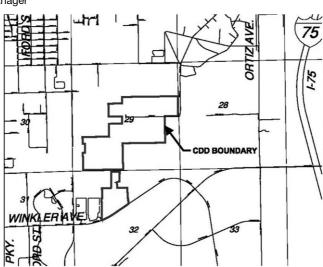
The County Tax Collector will collect the assessments for all lots and parcels within the District. Alternatively, the District may elect to directly collect its assessments in accordance with Chapter 190, Florida Statutes. Failure to pay the District's assessments will cause a tax certificate to be issued against the property which may result in a loss of title or a foreclosure action to be filed against the property. All affected property owners have the right to appear at the public hearing and to file written objections with the District within 20 days of publication of this notice.

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

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's office at least 2 business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY), or 1-800-955-8770 (voice) for aid in contacting the District Manager's office.

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

Daniel Rom District Manager



COMMUNITY DEVELOPMENT DISTRICT

6 B

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, this day personally appeared Curtis Marcoux, who by me first being duly sworn and deposed says:

- 1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.
- I, Curtis Marcoux, am employed by Wrathell, Hunt and Associates, LLC, and, in the course
 of that employment, serve as and/or assist the Financial Analyst for the Waterford Landing
 Community Development District ("District"). Among other things, my duties include
 preparing and transmitting correspondence relating to the District.
- I do hereby certify that on July 30, 2024, and in the regular course of business, I caused letters, in the forms attached hereto as Exhibit A, to be sent notifying affected landowner(s) in the District of their rights under Florida law, and with respect to the District's anticipated imposition of operations and maintenance assessments. I further certify that the letters were sent to the addressees identified in the letters or list, if any, included in Exhibit A and in the manner identified in Exhibit A.
- 4. I do hereby certify that the attached document(s) were made at or near the time of the occurrence of the matters set forth by, or from information transmitted by, a person having knowledge of those matters; were and are being kept in the course of the regularly conducted activity of the District; and were made as a regular practice in the course of the regularly conducted activity of the District.

FURTHER AFFIANT SAYETH NOT.

By: Curtis Marcoux

SWORN AND SUBSCRIBED before me by means of □ physical presence or □ online notarization this 30th day of July 2024, by Curtis Marcoux, for Wrathell, Hunt and Associates, LLC, who □ is personally known to me or □ has provided ______ as identification, and who □ did or □ did not take an oath.

DAPHNE GILLYARD
Notary Public
State of Florida
Comm# HH390392
Expires 8/20/2027

NOTARY PUBLIC

Notary Public, State of Florida

Commission No.:

My Commission Expires: __

Copies of Forms of Mailed Notices, including Addresses

EXHIBIT A:

Waterford Landing Community Development District

OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431 Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013 July 30, 2024

[This is Not a Bill - Do Not Pay]

By US Mail, First Class Delivery

XXX XXX XXX

Parcel ID:

Re: Waterford Landing Community Development District

Notice of Public Hearing on Operation and Maintenance Assessments

Land Use	Total # of Units / Acres	Equivalent Assessment Unit Factor	Proposed O&M Assessment* (October 1, 2024 – September 30, 2025)	Current O&M Assessment* (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount
Residential Unit	953	1	\$492.22	\$437.72	\$54.50

^{*}Annual O&M Assessment includes County collection costs and early payment discounts

Dear Property Owner:

The Waterford Landing Community Development District ("District") will hold a public hearing on August 22, 2024, at 11:00 a.m. at the Linsford Amenity Center located at 4101 Dutchess Park Road, Fort Myers, Florida 33916 to receive public comments on the proposed adoption of its operation and maintenance budget (the "O&M Budget") for its upcoming fiscal year (which runs from October 1 – September 30) and the proposed levy of its annually recurring non-ad valorem special assessments to fund the O&M Budget ("O&M Assessments")¹. You are receiving this notice because County records indicate that you are a property owner within the District.

As you may know, the District is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes. The District owns and maintains certain types of infrastructure improvements within the District. Although the O&M Budget has not been finalized the District's reasoning behind the proposed increase² is to cover increased costs in operations and maintenance and to ensure the District is able to maintain its infrastructure. The O&M Assessments pay for the items described in the O&M Budget, including, but not limited to, administrative costs, maintenance and upkeep throughout the community, and capital projects. The District expects to annually collect no more than \$469,086, inclusive of the cost of collection and early payment discounts, in gross revenue as a result of the O&M Assessment. The proposed O&M Assessment for your property is shown in the chart above by finding the applicable product type to your property and is inclusive of the cost of collection and early payment discounts.

¹ The O&M Assessments are in addition to the District's debt assessments or other assessments (if any). The tax bill combines the District's assessments. There are no changes to the District's other assessments from the previous year.

²If approved this amount will serve as the "maximum rate" for future O&M Assessments and no mailed notice will be provided unless there is a proposed increase or another criterion within Section 197.3632(4), Florida Statutes is triggered.

The O&M Assessments are allocated based on benefit from the operations and services of the District pursuant to an equalized basis for all 953 units within the District. The O&M Assessments (as well as any debt assessments or other District assessments) are collected by the County Tax Collector on the County tax bill Alternatively, the District may elect to directly collect its assessments in accordance with Chapter 190, Florida Statutes. By operation of law, the District's assessments each year constitute a lien against your property located within the District just as do each year's property taxes. It is important to pay your assessment since failure to pay will cause a tax certificate to be issued against the property or a foreclosure action to be filed against the property which may result in loss of title.

Please note that you have the right to appear at this public hearing and express any objections, suggestions or comments you may have. You may also file written objections within 20 days of the date of this letter. The public hearing may be continued to a date, time, and place certain that will be announced at the hearing.

A copy of the proposed budget and the agenda may be viewed on the District's website at least 2 days before the meeting. I hope this information is helpful. If you have any questions, please do not hesitate to contact my office at the address listed in the header above, via email at drom@whhassociates.com, or via phone at (561) 909-7930.

Sincerely,

Daniel Rom District Manager

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29-44-25-P2-13000.6000
32-44-25-P1-01100.0790
29-44-25-P2-13000.5570
                                                                                               2985 ROYAL GARDENS AVE LLC3225 MCLEOD DR STE 100LAS VEGAS, NV 89121
3881 TILBOR LLCVICTORIA KLOPFENSTEIN9660 HEMINGWAY LN UNIT 4608F0RT MYERS, FL 33913
4226 BLOOMFIELD STREET LLC3225 MCLEOD DR STE 100LAS VEGAS, NV 89121
4466 DUTCHESS PARK ROAD LLC3225 MCLEOD DR STE 100LAS VEGAS, NV 89121
  29-44-25-P2-12000.0310
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ABHISHEK INVESTMENTS LLC4790 S CLEAVELAND AVE APT 108FORT MYERS, FL 33907
ACCARDO DONNA M & JOSEPH3219 ROYAL GARDENS AVEFORT MYERS, FL 33916
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ACCEAMPONG FRANCIS & ACCEAMPONG STARSIA G3268 ROYAL GARDENS AVEFORT MYERS, FL 33916
ACOSTA CHRYSANTHUS MICHAEL3803 TILBOR CIRFORT MYERS, FL 33916
ACOSTA FELIX CONTRERAS3779 CROFTON CTFORT MYERS, FL 33916
ACOSTA RENE DE JESUS3181 BIRCHIN LNFORT MYERS, FL 33916
ACOSTA SHANNON LOUISE4099 WILMONT PLFORT MYERS, FL 33916
ADAMS MYRNA DENISE + ADAMS STEPHANTE DENISE3582 BRIDGEWELL CTFORT MYERS, FL 33916
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AGRAMONTE JACQUELINE M3551 BRITTONS CTFORT MYERS, FL 33916
AKRRAROV SHERZOD & AKHRAROVA ZILOLA3856 TILBOR CIRFORT MYERS, FL 33916
ALARCON ALFONSO & ALLARCON THERESA LYNN3763 TILBOR CIRFORT MYERS, FL 33916
ALFONSO ALEXANDER & ALFONSO JAZMYN A3872 BURRFIELD STFORT MYERS, FL 33916
ALICEA ROSEMARIESJ16 CROFFON CTFORT MYERS, FL 33916
ALICEA ROSEMARIESJ16 CROFFON CTFORT MYERS, FL 33916
ALISION TODD & LAHTI HEIDI SUE4134 DUTCHESS PARK ROFFORT MYERS, FL 33916
ALMAS BRIAN GEORGE & ALMAS LINDA LEE3010 BIRCHIN LNFORT MYERS, FL 33916
ALFAID DONALD J & ALFAIO WENDY LOUISE3263 BIRCHIN LNFORT MYERS, FL 33916
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ALTMAN JAMES HARRISON & ALTMAN JANET ELAINE3270 BIRCHIN LNFORT MYERS, FL 33916
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ANUAREZ TAMERA VICTOR3885 TILBOR CIRFORT MYERS, FL 33916
AMIL SIGRID519 E BROAD STWESTFIELD, NJ 07090
AMMIRATO LINDA & LOUIS4282 DUTCHESS PARK ROFORT MYERS, FL 33916
AMON MARK & AMY4334 DUTCHESS PARK ROFORT MYERS, FL 33916
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ANDERSON JEFF A & TINA M3878 ELDON STFORT MYERS, FL 33916
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ANGIOCCHI ALNA & BROWN PAULA MARIES295 BIRCHIN INFORT MYERS, FL 33916
ANTIC MIODRAG & JOVANKA + ANTIC SAVA3727 TILBOR CIRPORT MYERS, FL 33916
ANZALONE CHADA & HEATHER ASB85 ELDON ST FORT MYERS, FL 33916
ARELLANO PAZ VICTOR ALBERTO & ARELLANO VICTORIA MARIE4148 BLOOMFIELD STFORT MYERS, FL 33916
ARMSWORTH JEFFREY S & ARMSWORTH NADIA M3114 BIRCHIN LINFORT MYERS, FL 33916
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                                                                                               ARTEAGA ALEJANDRO + ARTEAGA FERNANDO M3886 TILBOR CIRFORT MYERS, FL 33916
ARTIS CHRISTOPHER STEFON & ARTIS MARIAN ELIZABETH1121 DUTCH RDSUFFOLK, VA 23437
ASBACH LUANNE JEWEL3860 DUNNSTER CTFORT MYERS, FL 33916
ATHERTON DAVID LAWRENCE & ATHERTON SANDAL15489 PRESTWICK CIRNORTHVILLE, MI 48168
AUSTIN CHRISTINA KAY4223 DUTCHESS PARK RDFORT MYERS, FL 33916
AVELBAR ROGELIO DANIELS875 BURRFIELD STFORT MYERS, FL 33916
AVP INVESTMENTS LLC9607 HIGHLAND POINTE PASSDELRAY BEACH, FL 33446
AVP INVESTMENTS LLC9607 HIGHLAND POINTE PASSDELRAY BEACH, FL 33446
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AZEVEDO MANUEL S & AZEVEDO SUZANNE V4030 ASHENTREE CTFORT MYERS, FL 33916
BARE MARCIA A TREOR MARCIA A BAER TRUSTATSS LEISURE LNPERRYSVILLE, OH 44864
BAGNOLI MIMS DOMINICK J & MIMS GEORGE L IV4232 BLOOMFIELD STFORT MYERS, FL 33916
BARILEY NATHAN J1009 E CREAMERY RDPERKASIE, PA 18944
BAIN SARKA13431 W MONTANA AVENEW BERLIN, WI 53151
BAKER STANLEY & ELIZABETH3799 TILBOR CIRFORT MYERS, FL 33916
BAKKO LINDA JEAN4226 DUTCHESS PARK RDFORT MYERS, FL 33916
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BELLMAM KHADIJA3546 BRIDGEWELL CTFORT MYERS, FL 33916
BELMS JAMRS EDWARD & BEMIS LUANN MARY4153 BLOOMFIELD STFORT MYERS, FL 33916
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BENN-ASHER HOWARD TRFOR BEN-ASHER 2007 TRUST4361 DUTCHESS PARK RDFORT MYERS, FL 33916
BENNETT MICHAEL + SWITLIK ERIK4115 WILMONT PLFORT MYERS, FL 33916
BENNETT MACKLUS DE CASTRO R & VIANA WILKA CARINSA0209 BIRCHIN LINFORT MYERS, FL 33916
BENTO MARCLUS DE CASTRO R & VIANA WILKA CARINSA0209 BIRCHIN LINFORT MYERS, FL 33916
BERNARDO BRIGIDA3824 DUUNSTER CTFORT MYERS, FL 33916
BERNARDO JACINTO GONZALES IIIBERNARDO JULIETA C3002 BIRCHIN LINFORT MYERS, FL 33916
BERRIGS STEVEN VALENTIN & ZOCHBI SAWANTHA3844 TILBOR CIRFORT MYERS, FL 33916
BERRIGS STEVEN VALENTIN & ZOCHBI SAWANTHA3844 TILBOR CIRFORT MYERS, FL 33916
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BIHR SCOTT & 6 BIHR JANDIRA PINTO BISPO3222 BIRCHIN LNFORT MYERS, FL 33916
BITHORN ALEXANDRA NICOLE3726 CROFTON CTFORT MYERS, FL 33916
BIZUB JAKE & SUZETTES760 TILBOR CIRFORT MYERS, FL 33916
BLUMBERG PHILLIP RICHARD & BLUMBERG SHERYL ROSE4310 DUTCHESS PARK RDFORT MYERS, FL 33916
BOOMERT WILSON FEDERMAN & BOUHERT VOCASTA MARIA2881 ROYAL GARDENS AVEFORT MYERS, FL 33916
BOOK SHAUN MICHAEL & BOOK STEPANIE SUSANNE2851 ROYAL GARDENS AVEFORT MYERS, FL 33916
BOOKERS DALE RICHARD & BOSKERS MARIAINAN LEA2856 ROYAL GARDENS AVEFORT MYERS, FL 33916
BOSKERS DALE RICHARD & BOSKERS MARIAINAN LEA2856 ROYAL GARDENS AVEFORT MYERS, FL 33916
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BOYS BRENDEN & BIANCA3853 TILBOR CIRFORT MYERS, FL 33916
BOYS SERRIN & CHISHOLM JOHN3548 BRITTONS CTFORT MYERS, FL 33916
BOZINOVICH RONALD J & BOZINOVICH DONNA J4202 DUTCHESS PARK RDFORT MYERS, FL 33916
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BRAMLETT WILLIAM T II & BRAMLETT MELINDA H2855 ROYAL GARDENS AVEFORT MYERS, FL 33916
BRANT JORDAN M & GARDNER ALLISON E3164 ROYAL GARDENS AVEFORT MYERS, FL 33916
BRAUN CHARLES FRANCIS4193 BLOOMFIELD STFORT MYERS, FL 33916
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BRESLIN MICHAEL JOSEPH3912 KING EDWARDS STFORT MYERS, FL 33916
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 29-44-25-P4-01100.0800
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BRILLER DAVID D9806 HUNTINGTON PARK DRSTRONGSVILLE, OH 44136
BRILLER DAVID D9806 HUNTINGTON PARK DRSTRONGSVILLE, OH 44136
29-44-25-P2-13000.0296 BRILLER DAVID D9806 HUNTINGTON PARK DRSTRONGSVILLE, OH 44136
29-44-25-P2-13000.4950 BROOME JOSEPH & MARGARET3028 ROYAL GARDENS AVEFORT MYERS, FL 33916
32-44-25-P1-01100.1420 BROWN NATHAN HUGH DAVID & BROWN ALYSSA MARIE3776 TILBOR CIRCORT MYERS, FL 33916
29-44-25-P2-01100.1880 BROWN SEAN CLAUDE & ZHONG LING4026 ASHENTREE CTFORT MYERS, FL 33916
29-44-25-P2-13000.5170 BROWN SYLVIA & DERMOT2924 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P4-101100.0910 BRUGGEMAN CHARLES J & BRUGGEMAN JOYCE A602 CARROL DR SECEDAR RAPIDS, IA 52403
29-44-25-P4-12000.0458 BUCHANAN NICOLE JILLIAN3232 ROYAL GARDENS AVEFORT MYERS, FL 33916
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29-44-25-p2-12000.0371 BUGARIN ALEJANDRO & VAQUERANO JULIA A REYES3202 BIRCHIN LNFORT MYERS, FL 33916
29-44-25-p2-12000.0370 BURGER FEDERICO & GARCIA PELLEGRINI MARIA A3198 BIRCHIN LNFORT MYERS, FL 33916
29-44-25-p3-12000.0356 BURGER GUILLERMO3259 BIRCHIN LNFORT MYERS, FL 33916
29-44-25-p4-01100.0050 BURGER WILLIAM DAVID3840 DUNNSER CTFORT MYERS, FL 33916
29-44-25-p2-13000.5150 BURKHOLDER REBECCA LOUISE & BURKHOLDER ERIC MATTHEW2932 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-p4-01100.1110 BURNS BERNDA F3521 BRIDGEWELL CTFORT MYERS, FL 33916
29-44-25-p2-13000.6640 BUSH JAMES DAVID3800 TILBOR CIRFORT MYERS, FL 33916
29-44-25-p2-13000.6640 BUSH JEAN & PHILIP A3058 BIRCHIN LNFORT MYERS, FL 33916
29-44-25-p2-13000.6050 BUTLER CHARLES & MARYBETH4298 DUTCHESS PARK ROPKT MYERS, FL 33916
29-44-25-p2-13000.6550 BUTLER VIRGINIA P3094 BIRCHIN LNFORT MYERS, FL 33916
32-44-25-p2-13000.0050 CAARIDS LLC3717 CROFTON CTFORT MYERS, FL 33916
32-44-25-p2-13000.0050 CAARIDS LLC3717 CROFTON CTFORT MYERS, FL 33916
32-44-25-p2-13000.7040 CABRERA PEDRO & SOLIS MAYRA3061 BIRCHIN LNFORT MYERS, FL 33916
32-44-25-p4-01100.0550 CAMPELL BERNDA3861 DUNNSTER CTFORT MYERS, FL 33916
32-44-25-p4-01100.1530 CAHALAN PATRICK & LINDA L TRYOR CAHALAN PAMILY TRUSTA 3885 KING WILLIAMS STFORT MYERS, FL 33916
32-44-25-p3-13000.5370 CAHALAN PATRICK & LINDA L TRYOR CAHALAN PAMILY TRUSTA 3885 KING WILLIAMS STFORT MYERS, FL 33916
32-44-25-p3-13000.5370 CALOWELL BERNDA3861 DUNNSTER CTFORT MYERS, FL 33916
32-44-25-p3-13000.5370 CALOWELL BRENDA3861 DUNNSTER CTFORT MYERS, FL 33916
32-44-25-p3-13000.5370 CALOWELL BRENDA
                                                                                                                                                                                                               CALINEEL RICKEY L & LISA S2844 ROYAL GARDENS AVEFORT MYERS, FL 33916

CAMPO DIANE M L/E4154 DUTCHESS PARK RDFORT MYERS, FL 33916

CAMPO SEBECCA LIZAMDRA & RAMITEZ HUGO CESAR CAMPOS4101 WILMONT PLFORT MYERS, FL 33916

CAPPADONA KAYLEE MICHELLE3721 TILBOR CIRFORT MYERS, FL 33916

CARPADONA KAYLEE MICHELLE3721 TILBOR CIRFORT MYERS, FL 33916

CARREY CHRISTOPHER J & CARNEY VALERIE4149 WHITE OAK LINEXCELSIOR, MN 55331

CAROL ANDERSON TRUST4471 DUTCHESS PARK RDFORT MYERS, FL 33916

CARREY CHRISTOPHER J & CARNEY VALERIE4149 WHITE OAK LINEXCELSIOR, MN 55331

CARCIA SHARON MARIE4342 DUTCHESS PARK RDFORT MYERS, FL 33916

CARROLL SHARON MARIE4342 DUTCHESS PARK RDFORT MYERS, FL 33916

CARROLL SHARON MARIE4342 DUTCHESS PARK RDFORT MYERS, FL 33916

CARTER GARY WILLIAM II & CARTER GISELLE LAURA3537 BRIDGEWELL CTFORT MYERS, FL 33916

CARTER GARY WILLIAM II & CARTER GISELLE LAURA3537 BRIDGEWELL CTFORT MYERS, FL 33916

CARVEN CINDA A TROR LINDA A CARUSO TUST3579 BRIDGEWELL CTFORT MYERS, FL 33916

CARVANJAL CLAUDIA SOFIA GOMES *GONZALEZ GLADYS GARCIA DE21930 PEARL STALVA, FL 33920

CASCIANO JESSICA ANN ** MCBRIDE DARVIS OMAR4091 WILMONT PLFORT MYERS, FL 33916

CASCIANO JESSICA MICHELE3759 CROFTON CTFORT MYERS, FL 33916

CASTANO JOHN F & MICHELLE3759 CROFTON CTFORT MYERS, FL 33916

CASTANO JOHN F & MICHELLE3759 CROFTON CTFORT MYERS, FL 33916

CASTANO JOHN F & CAVALLERI PATRICIA A7362 ERICA LANDRONTH TONAMADDA, NY 14120

CAVALLERI JAMES & CAVALLERI PATRICIA A7362 ERICA LANDRONTH TONAMADDA, NY 14120

CAVALLERI JAMES ** CAVALLERI PATRICIA A7362 ERICA LANDRONTH TONAMADDA, NY 14120

CAVALLERI JAMES ** CAVALLERI PATRICIA A7362 ERICA LANDRONTH TONAMADDA, NY 14120

CAVALLERI JAMES ** CAVALLERI PATRICIA A7362 ERICA LANDRONTH TONAMADDA, NY 14120

CAVALLERI JAMES ** CAVALLERI PATRICIA A7362 ERICA LANDRONTH TONAMADDA, NY 14120

CAVALLERI JAMES ** CAVALLERI PATRICIA A7362 ERICA LANDRONTH TONAMADDA, NY 14120

CAVALLERI JAMES ** CAVALLERI PATRICIA A7362 ERICA LANDRONTH TONAMADDA, NY 14120

CAVANLERI JAMES ** CAVALLERI PATRICIA A7362 ERICA LANDRON
            32-44-25-P1-01100.0670
          32-44-25-P1-01800.1930
29-44-25-P3-12000.0345
29-44-25-P4-01100.1990
29-44-25-P2-12000.0312
            29-44-25-P3-12000 0279
          29-44-25-P3-12000.0279
32-44-25-P1-01100.2320
29-44-25-P2-13000.5970
29-44-25-P4-01100.1070
          29-44-25-P4-01100.0550
32-44-25-P1-01100.0960
29-44-25-P4-01100.0530
32-44-25-P1-01100.0160
            32-44-25-P1-01100.0620
            29-44-25-P3-12000.0341
          229-44-25-P3-12000.0341
32-44-25-P1-01100.0240
29-44-25-P4-12000.0462
29-44-25-P3-12000.0281
            32-44-25-P1-01100 2230
          32-44-25-P1-01100.2230
32-44-25-P1-01100.1470
32-44-25-P1-01100.1390
29-44-25-P2-13000.5130
        29-44-25-P1-01100.1130

29-44-25-P4-01100.1080

29-44-25-P4-01100.1080

29-44-25-P3-13000.5300

32-44-25-P1-01800.0030
          29-44-25-P4-01100.2060
32-44-25-P1-01100.0270
32-44-25-P1-01100.1490
29-44-25-P4-01100.2070
                                                                                                                                                                                                               CHEN YEIOZ SHOREWOOD TRACEYORKTOWN, VA 23693

CHENG VICTOR SHEMG-CHANG & CHENG SHIRLEY KAMOUMANII15 SPERLING AVENAPLES, FL 34103

CHOPRA PREM K & USHA + CHOPRA DAVE A & KAVERI B80 ROLLING HILLS DRWEST SENECA, NY 14224

CHRISTOPHERSON HERMAN PAUL & CHRISTOPHERSON CARMYN MARIEI8321 DEER RUN CTPRIOR LAKE, MN 55372

CIANCISOS DANIELA LABERT3765 TILDOR CIRRORT MYERS, FL 33916

CIFUENTES RUBEN DARIO & DA SILVA THAIS3190 ROVAL GARDENS AVEFORT MYERS, FL 33916

CIJ SOUTHERN HOLDINGS INC458 SCENIC DR ST GEORGE, Q C NOE INOCANADA

CKJ SOUTHERN HOLDINGS INC458 SCENIC DRIVEST GEORGE, ON NOE INOCANADA

CLANAK MLADEN & SUBOTIC NATASA3828 TILEOR CIRRORT WYERS, FL 33916

CLANAK MLADEN & SUBOTIC NATASA3828 TILEOR CIRRORT WYERS, FL 33916

COGHILL LEE DAVID & COGHILL KELSEY DIANNE3391 ASHENTREE CTFORT MYERS, FL 33916

COHEN MARCIA SUE3025 BIRCHIN LNFORT MYERS, FL 33916

COHEN MARCIA SUE3025 BIRCHIN LNFORT MYERS, FL 33916

COLLEND KINGLESST LIBOR CIRRORT MYERS, FL 33916

COLLENWIGHT JACQUELINE A3845 TILBOR CIRRORT MYERS, FL 33916

COLLENWIGHT JACQUELINE A3845 TILBOR CIRRORT MYERS, FL 33916

COLLEND KINGL WIGY & DE LOS SANTOS RABLIZ3728 CROFTON CTFORT MYERS, FL 33916

CONSAUL RICHARD G & CONSAUL BARBARA A36 TRESITE BRITISHED RICHARD MYERS, FL 33916

CONLEY FRANK & MICHELE4238 DUTCHESS PARK ROFORT MYERS, FL 33916

CONLEY FRANK & MICHELE4238 DUTCHESS PARK ROFORT MYERS, FL 33916

CONLEY FRANK & MICHELE4238 DUTCHESS PARK ROFORT MYERS, FL 33916

CONLEY FRANK & MICHELE4238 DUTCHESS PARK ROFORT MYERS, FL 33916

CONLEY FRANK & MICHELE4238 DUTCHESS PARK ROFORT MYERS, FL 33916

CONLEY FRANK & MICHELE4238 DUTCHESS PARK ROFORT MYERS, FL 33916

CONLEY FRANK & MICHELE4238 DUTCHESS PARK ROFORT MYERS, FL 33916

CONLEY FRANK & MICHELE4238 DUTCHESS PARK ROFORT MYERS, FL 33916

CONLEY FRANK & MICHELE4238 DUTCHESS PARK ROFORT MYERS, FL 33916

CONSAUL RICHARD G & CONSAUL BARBARA A36 TRESITE TRAILMORTH CHILL, NY 14514

CONTINENT RICHARD G & CONSAUL BARBARA A36 TRESITE TRAILMORTH CHILL, NY 14514

CONTINENT RICHARD G & CONSAUL BARBARA A36 TRESITE TRAILMORT
            29-44-25-P2-13000 5100
          29-44-25-P2-13000.6150
32-44-25-P1-01100.1720
29-44-25-P3-12000.0448
            29-44-25-P4-01100.1320
29-44-25-P4-01100.1330
            32-44-25-P1-01100.1170
32-44-25-P1-01100.2110
            29-44-25-P4-01100.2130
            29-44-25-P4-01100.0540
          29-44-25-P2-13000.7070
32-44-25-P1-01100.0750
32-44-25-P1-01100.2260
            32-44-25-P1-01100.0510
          29-44-25-P3-12000.0231
29-44-25-P2-13000.4810
29-44-25-P3-12000.0254
29-44-25-P4-12000.0454
            29-44-25-P3-12000.0322
          29-44-25-P3-12000.0322
29-44-25-P4-01100.1410
29-44-25-P2-13000.7110
32-44-25-P1-01100.1160
          32-44-25-P1-01100.0150
32-44-25-P1-01100.0110
29-44-25-P2-13000.6730
29-44-25-P3-12000.0381
22-44-25-P2-13000.0310 CORRELES ENDVER RENEZ1930 PERAL STALVA, FL 33916
29-44-25-P3-13000.0381 COTA PHILIP J & COTA TAMMIE M POTHIER TROR PHILIP & TAMMIE COTA TRUST6 DRUMMER RDPELHAM, NH 03070
29-44-25-P3-12000.0301 CORVENIES FARNE LUGENES PARKE LOT STAMMIE M POTHIER TROR PHILIP & TAMMIE COTA TRUST6 DRUMMER RDPELHAM, NH 03070
29-44-25-P3-12000.0301 CRAVEN ELIZABETH LUNN4430 DUTCHESS PARK RDFORT MYERS, FL 33916
22-44-25-P4-01100.1500 CRIVEN ELIZABETH LUNN4430 DUTCHESS PARK RDFORT MYERS, FL 33916
29-44-25-P3-12000.0275 CROSS KEITH A & TERESA L4324 DUTCHESS PARK RDFORT MYERS, FL 33916
29-44-25-P2-13000.5110 CROUGH CORRY MEST & CROUCH CONTRIL SUED DIAMOND PTMORTON, IL 61550
29-44-25-P2-13000.510 CROWN MORE WEST & CROUCH CONTRIL SUED DIAMOND PTMORTON, IL 61550
29-44-25-P3-12000.0300 CRUM JOBY ALAN & CRUM KIMBERLY JOZ729 DRYDEN DESPRINGFIELD, IL 62711
29-44-25-P3-12000.0302 CRAW MILDER STALVA MERCHANDER S
            29-44-25-P2-13000.5610 DEVACAANTHAN RENUKA2925 ROYAL GARDENS AVEFORT MYERS, FL 33916
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29-44-25-P4-01100.0203 DEWES WILLIAM HERMAN & MCCLELLAND MARTHA CLARK4398 DUTCHESS PARK RDFORT MYERS, FL 33946-25-P4-01100.0206 DIAZ BROOKE LEIGH & FERNANDEZ IVAN DIAZ3579 BRITTONS CTFORT MYERS, FL 33916 DIAZ BROOKE LEIGH & FERNANDEZ IVAN DIAZ3579 BRITTONS CTFORT MYERS, FL 33916 DIAZ BROOKE LEIGH & FERNANDEZ IVAN DIAZ3579 BRITTONS CT FORT MYERS, FL 33916 DIETERLE NORBERT W + LINDA L3308 KING EDWARDS STFORT MYERS, FL 33916 DIETERLE NORBERT W + LINDA L3308 KING EDWARDS STFORT MYERS, FL 33916 DIETERLE NORBERT W + LINDA L3308 KING EDWARDS STFORT MYERS, FL 33916 DIAVORE DENISE A3137 BIRCHIN LNFORT MYERS, FL 33916 DIAVORE DENISE A3144 DAVORE DENISE A314 DAVORE DENISE A31
                     29-44-25-P3-12000.0293 DEWES WILLIAM HERMAN & MCCLELLAND MARTHA CLARK4398 DUTCHESS PARK RDFORT MYERS, FL 33916
22-44-23-91-0100.0710 DOC BREWNAL LLC1125 WINCLEW CHEER TA. 18 100 MARCH 12 MARCH 12
         29-44-25-P3-12000.0305 FUENTES KATIE ELIZABETH + FUENTES TIMOTHY JAMES4446 DUTCHESS PARK RDFORT MYERS, FL 33916
29-44-25-P4-01100.2110 FULLEN DIANA4470 DUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P1-01100.1030 GADDIS JAME & TAMEKIA V3846 TILBOR CIRFORT MYERS, FL 33916
29-44-25-P3-12000.0308 GAGIAIN PADIO4458 DUTCHESS PARK RDFORT MYERS, FL 33916
29-44-25-P3-12000.0309 GALIAGHER GARY ALLEN & NADOLSKI-GALLAGHER CATHY ARLENE4271 DUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P1-01100.1530 GALUS ESSAR A + CAROLINA 3754 TILBOR CIRFORT MYERS, FL 33916
32-44-25-P1-01100.0550 GARCIA CLAUDIA P4097 WILMONT PLFORT MYERS, FL 33916
32-44-25-P1-01100.077 GARCIA JONAS & ADROALDA M2226 BIRCHIN LINFORT MYERS, FL 33916
32-44-25-P3-12000.0337 GARCIA JONAS & ADROALDA M2226 BIRCHIN LINFORT MYERS, FL 33916
32-44-25-P3-12000.0336 GARCIA CLAUDIA P4097 WILMONT PLFORT MYERS, FL 33916
32-44-25-P3-12000.0337 GARCIA JONAS & ADROALDA M2226 BIRCHIN LINFORT MYERS, FL 33916
32-44-25-P3-12000.0336 GARCIA SOBORU D & GARCIA JO ANN TAVARES3509 BRIDGEWELL CTFORT MYERS, FL 33916
32-44-25-P3-12000.0336 GARCIA SOBORU D & GARCIA JO ANN TAVARES3509 BRIDGEWELL CTFORT MYERS, FL 33916
32-44-25-P3-12000.0412 GARRISON SUSAN M4167 DUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P3-12000.0410 GEORG SANCHA S DIANAS PARK RDFORT MYERS, FL 33916
32-44-25-P3-12000.0410 GEORG SANCHA S EMBARD SANCHAS MALIAGA SANCHA SUSAN M3167 BUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P2-13000.5600 GARCIA GARCIA SANCHA SUSAN M3167 BUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P2-13000.5600 GARCIA GARCIA SANCHA SUSAN M3167 BUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P2-13000.5600 GARCIA GARCIA SANCHA SUSAN M3167 BUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P2-13000.5600 GARCIA GARCIA SANCHA SUSAN M3167 BUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P2-13000.5600 GARCIA GARCIA SANCHA SUSAN M3167 BUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P2-13000.5600 GARCIA GARCIA SANCHA SUSAN M3167 BUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P2-13000.5600 GARCIA GARCIA SANCHA SUSAN M3167 BUT
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29-44-25-p2-13000.6120 GOLDBACH JOSEPH J & GOLDBACH ELIZABETH4213 BLOOMFIELD STFORT MYERS, FL 33916
29-44-25-p3-12000.0253 GOLDBACH MARK TROR MARK + JULIE M GOLDBAC TRUST3108 NW 89TH AVEANKENY, IA 50023
29-44-25-p4-01100.1740 GOLDSTEIN BRETT TYLER3940 ASHENTREE CTFORT MYERS, FL 33916
29-44-25-p2-13000.5242 GONDSE THOMAS A & VALERIE K + GONSER MICHAEL ET AL3119 ROYAL GARDENS AVEFORT MYERS, FL 33916
32-44-25-p1-01100.1750 GONZALEZ LUZMARGARETTE + RAMOS JIMMY ANDRES3874 BURRFIELD STFORT MYERS, FL 33916
29-44-25-p2-13000.620 GONZALEZ LUZMARGARETTE + RAMOS JIMMY ANDRES3874 BURRFIELD STFORT MYERS, FL 33916
32-44-25-p1-01100.1540 GONZALEZ VILLARGNEO SOCAR I & RIVERS I TUNONE3748 TILBOR CIRPORT MYERS, FL 33916
32-44-25-p1-01100.01540 GORDON ELENA 03752 TILBOR CIRPORT MYERS, FL 33916
32-44-25-p2-13000.6350 GRAHAM LINDA MARIEA184 BLOOMFIELD STFORT MYERS, FL 33916
39-44-25-p2-13000.6370 GRAHAM LINDA MARIEA184 BLOOMFIELD STFORT MYERS, FL 33916
29-44-25-p2-13000.6300 GRAY SHERL RAE2973 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-p2-13000.6300 GRAY SHERL RAE2973 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-p2-13000.6300 GRAY SHERL RAE2973 ROYAL GARDENS AVEFORT MYERS, FL 33916
39-44-25-p2-13000.6300 GRAY SHERL RAE2973 ROYAL GARDENS AVEFORT MYERS, FL 33916
39-44-25-p2-13000.6300 GRAY SHERL RAE2973 ROYAL GARDENS AVEFORT MYERS, FL 33916
39-44-25-p2-13000.6300 GRAY SHERL RAE2973 ROYAL GARDENS AVEFORT MYERS, FL 33916
39-44-25-p2-13000.6300 GRAY SHERL RAE2973 ROYAL GARDENS AVEFORT MYERS, FL 33916
39-44-25-p3-12000.0310 GREEN CHRISTOPHER ROBIN & GREEN JOANNE ESTELLE3166 BIRCHIN LNFORT MYERS, FL 33916
39-44-25-p3-12000.0310 GREEN CHRISTOPHER ROBIN & GREEN MOROCH 459 DUTCHESS PARK RDFORT MYERS, FL 33916
39-44-25-p3-12000.0320 GREEN RICHAEL JAY & GREENBERG JANELLE MONACO4459 DUTCHESS PARK RDFORT MYERS, FL 33916
39-44-25-p3-12000.0320 GREEN RAINC MARIE3286 BIRCHIN LAMEFORT MYERS, FL 33916
39-44-25-p3-12000.0320 GREEN RAINC MARIE3286 BIRCHIN LAMEFORT MYERS, FL 33916
39-44-25-p3-12000.0320 GREEN RAINC MARIE3286 BIRCHIN LAMEFORT MYERS
  29-44-25-P3-12000.0392 GREER NANCY MARIE3286 BIRCHIN LANEFORT MYERS, FL 33916

22-44-25-P1-01100.1505 GROSS DAVID3750 TILBOR CIRFORT MYERS, FL 33916

29-44-25-P2-13000.4930 GROSS MICHAEL DONOVAN KIRCHERGROSS CASEY ALBANAESE3040 ROYAL GARDENS AVEFORT MYERS, FL 33916

29-44-25-P2-13000.4930 GROSS MICHAEL DONOVAN KIRCHERGROSS CASEY ALBANAESE3040 ROYAL GARDENS AVEFORT MYERS, FL 33916

29-44-25-P3-12000.0337 GUNDERSON SCOTT A DONOVAN KIRCHERGROSS CASEY ALBANAESE3040 ROYAL GARDENS AVEFORT MYERS, FL 33916

29-44-25-P3-12000.0379 GUNDERSON SCOTT ADAM & GUNDERSON ALICE LOUISE324 BIRCHIN LNFORT MYERS, FL 33916

29-44-25-P3-12000.0377 GUNDERSON SCOTT ADAM & GUNDERSON ALICE LOUISE324 BIRCHIN LNFORT MYERS, FL 33916

29-44-25-P3-12000.0357 GUTHER RHOAN G647 E 95TH STEROOKLYN, NY 11236

29-44-25-P3-12000.0360 GUTHER RHOAN G647 E 95TH STEROOKLYN, NY 11236

29-44-25-P3-12000.0364 HAGEN MICHAEL ROGER & HAGEN LISA IONE3227 BIRCHIN LNFORT MYERS, FL 33916

29-44-25-P3-12000.0364 HAGEN MICHAEL ROGER & HAGEN LISA IONE3227 BIRCHIN LNFORT MYERS, FL 33916

29-44-25-P2-13000.6160 HAMMAY ROBERT JOHN & HAMWAY MARY LOU4197 BLOOMFIELD STPORT MYERS, FL 33916

29-44-25-P4-01100.1630 HARRHANI ANIL M + PATEL PRITI A3923 KING WILLIAMS STFORT MYERS, FL 33916

29-44-25-P4-01100.0630 HARNAN BARBARA C TRFOR BARBARA C HANAHAN TRUST3881 DUNNSTER CTFORT MYERS, FL 33916

29-44-25-P4-01100.0630 HARNEN ROBERTUS HENDRIK & NIJEN SANDRA SUTRECHTSEWEG 30NETHERLANDS

29-44-25-P4-01100.0650 HARNEN ROBERTUS HENDRIK & NIJEN SANDRA SUTRECHTSEWEG 30NETHERLANDS

29-44-25-P4-01100.0640 HARNEN ROBERTUS HENDRIK & NIJEN SANDRA SUTRECHTSEWEG 30NETHERLANDS

29-44-25-P4-01100.0650 HARNEN ROBERTUS HENDRIK & NIJEN SANDRA SUTRECHTSEWEG 30NETHERLANDS

29-44-25-P4-01100.0650 HARNEN ROBERTUS HENDRIK & NIJEN SANDRA SUTRECHTSEWEG 30NETHERLANDS

29-44-25-P4-01100.0650 HARNEN ROBERTUS HENDRIK & NIJEN SANDRA SUTRECHTSEWEG 30NETHERLANDS

29-44-25-P4-01100.0650 HARNEN ROBERTUS HENDRIK & NIJEN SANDRA SUTRECHTSEWEG 30NETHERLANDS

29-44-25-P4-01100.0650 HARNEN ROBERTUS HENDRIK & NIJEN SAND
       29-44-25-P2-13000.4890 HERNANDEZ ROSA ANNETTE3060 ROYAL GARDENS AVEFORT MYERS, FL 33916
32-44-25-P2-13000.6430 HERNANDEZ ROSA ANNETTE3060 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P2-13000.6430 HEWETT BRENDEN CODY + PAEZ DANIELA ALEJANDRA3142 BIRCHIN LNFORT MYERS, FL 33916
29-44-25-P2-13000.6460 HILLS DONNA M L/E3130 BIRCHIN LNFORT MYERS, FL 33916
29-44-25-P2-13000.5306 HINES TITUS ANDERW & HINES MARISSA LYNN3283 BIRCHIN LANEFORT MYERS, FL 33916
29-44-25-P2-13000.5770 HIXON ROBERT DARYL & HIXON JAYNE S2837 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P2-13000.5920 HONNACKI KIM MARY3017 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P2-13000.5920 HONNACKI KIM MARY3017 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P2-13000.6980 HOLLOME PATRICIA MARY SCHOOL BRUCE BENTON L/E4450 DUTCHESS PARK RDFORT MYERS, FL 33916
                                                                                                                                                                                                                                                                     HOLLOMB PATRICIA MARIE & HOLCOMB BRUCE BENTON L/E4450 DUTCHESS PARK ROFORT MYERS, FL 33916 HOLLIMAN JENNIFERS1415 BIRCHIN LNFORT MYERS, FL 33916 HOLMES JOSEPH CHARLES & HOLMES MERLE4419 DUTCHESS PARK ROFORT MYERS, FL 33916 HOLTBERG LAVEDA L/E3228 ROYAL GARDENS AVEFORT MYERS, FL 33916 HOWAN JOSHOA DAVID & IRINA3224 ROYAL GARDENS AVEFORT MYERS, FL 33916 HOPPER THOMAS & KRISTA3144 ROYAL GARDENS AVEFORT MYERS, FL 33916 HOROWITZ STEVEN & HALLE A3084 ROYAL GARDENS AVEFORT MYERS, FL 33916 HOROGOKIS STEVEN & HALLE A3084 ROYAL GARDENS AVEFORT MYERS, FL 33916 HOUGHEN LOKIC CTROFO LORIC HOUGHEN LIVING TRUST4357 DUTCHESS PARK ROFORT MYERS, FL 33916 HOUGHEN LOKIC CTROFO LORIC HOUGHEN LIVING TRUST4357 DUTCHESS PARK ROFORT MYERS, FL 33916 HOUSER MARK DOUGLAS & HOUSER CATHERINE LOUISET3 DOVER ROADWASHINGTON, WV 26181
               29-44-25-P2-13000.6880
29-44-25-P3-12000.0325
29-44-25-P4-12000.0457
29-44-25-P4-12000.0456
               29-44-25-P3-12000.0441
               29-44-25-P2-13000.4840
               29-44-25-P4-01100.1520
29-44-25-P3-12000.0340
29-44-25-P4-0100.01520 RORROCKS JESSICA LYNN + FELLOW ANDREW JEFFERY381 KING WILLIAMS STOORT MYERS, FL 33916
29-44-25-P4-0100.01520 ROUGENS LATE AFOR LOIS C HOUGEN LIVE ROUGENS LATE AND COURTED STATE AND COURTE
       29-44-25-P3-12000.0259 KELLY JAMES F4258 DUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P3-12000.0432 KESTNER BETSY JANE & KESTNER KRAIG ALAN TRFOR BETSY JANE + KRAIG ALAN KESTNER TRUST3181 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P4-01100.0804 KING MICHAEL & & MELISSA C9849 WOOSTER PIKE RDSEVILLE, OH 44273
29-44-25-P4-01100.0905 KING SIND TRIFFER AND AVEFORT MYERS, FL 33916
29-44-25-P4-01100.0906 KINGSBURY URSULA M TRFOR SONG BIRD TRUST3889 ELDON STFORT MYERS, FL 33916
29-44-25-P4-01100.0908 KLEIN BARBARA S + HERBERT M3848 DUNNSTER CTFORT MYERS, FL 33916
29-44-25-P4-01100.0906 KLEMAN CHRISTOPHER THOMAS3591 BRIDGEWELL CTFORT MYERS, FL 33916
29-44-25-P4-01100.0906 KLEMAN CHRISTOPHER THOMAS3591 BRIDGEWELL CTFORT MYERS, FL 33916
29-44-25-P4-01100.0906 KLEMAN CHRISTOPHER THOMAS3591 BRIDGEWELL CTFORT MYERS, FL 33916
29-44-25-P4-01100.0906 KNAKE RYAN D & VICTORIA R3886 ELDON STFORT MYERS, FL 33916
29-44-25-P3-12000.0270 KNAUTH KURT O + KNAUTH ELIZABETH J1656 AMHURSTBOURBONNAIS, IL 60914
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29-44-25-P4-01100.1380 KNIGHT WILLIAM & BRENDA L3500 BRIDGEWELL CTFORT MYERS, FL 33916
                                                                                                                            KNIGHT WILLIAM & BRENDA LESSUU BRIDGEWELL CTRORT WIERS, FL 33916
KNOKE CYNTHIA ANN + JOHNSON LEWIS IV3828 DUNNSTER CTFORT MYERS, FL 33916
KOBYLINSKI DAN E & KOBYLINKSI JULIE A TEFOR KOBYLINSKI FAMILY TRUST2012 MICHAYWE DRGAYLORD, MI 49735
KOCHAN CHARLES EDWARD JR & KOCHAN SHARON BETH57 ROCK RIDGE RDSHELTON, CT 06484
KONEWKO JOSEPH TRFOR JOSEPH KONEWKO TRUST3088 ROYAL GARDENS AVEFORT WYERS, FL 33916
  29-44-25-P4-01100.0030
29-44-25-P4-01100.0830
29-44-25-P3-12000.0405
   29-44-25-P2-13000.4830
                                                                                                                           KOPTYRA KIMBERLY ALEXIS J3988 ASHENTREE CTFORT MYERS, FL 33916
KOSLOSKI TIMOTHY V & PATTINSON SIZSAN J TRFOR KOSLOSKI + PATTINSON TRUST3751 TILBOR CIRFORT MYERS, FL 33916
KRACKOMBERGER STEPHEN A & VALLADARES MILLIES345 BRIDGEMELL CTFORT MYERS, FL 33916
KREBBS ABBY ELIZABETH & KREBBS JOSEPH EDWARD3896 DUNNSTER CTFORT MYERS, FL 33916
   29-44-25-P4-01100.1820
   32-44-25-P1-01100.1640
29-44-25-P4-01100.1050
   29-44-25-P4-01100.0200
                                                                                                                         KREBBS ABBY ELIZABETH & KREBBS JOSEPH EDWARD3896 DUNNSTER CTFORT MYERS, FL 33916
KRONER PATRICK & MIREA SANDA MONICA3590 BRIDGEWELL CTFORT MYERS, FL 33916
KRYNICKI MICHAL & KRYNICKA KATARZYNA DANUTA19180 KILLARNEY WAYBROOKFIELD, WI 53045
KUJAWSKI ANDRE28 OLIDE CIR CCALA, FL 34472
KULENKAMP AMY JENNIFER3749 TILBOR CIRFORT MYERS, FL 33916
KULENSAMP AMY JENNIFER3749 TILBOR CIRFORT MYERS, FL 33916
LAGKSO JENNIFER LEAS118 BIRCHIN IMFORT MYERS, FL 33916
LAGKSO JENNIFER LEAS118 BIRCHIN IMFORT MYERS, FL 33916
LAGKSO JENNIFER LEAS118 BIRCHIN IMFORT MYERS, FL 33916
LACIVITA ALBERT ANTHONY & LACIVITA VICKI LYNN4411 DUTCHESS PARK RDFORT MYERS, FL 33916
LAIDLAW KENNETH JAMES3859 TILBOR CIRFORT MYERS, FL 33916
LAINO STEVEN N & CARMEN M4278 DUTCHESS PARK RDFORT MYERS, FL 33916
LAKSHAMAND DEPRAK459 CHEVENNE CTWINSTON SALEM, NC 27106
LAMBL ANDREW F & JEAN MARIE3197 ROYAL GARDENS AVEFORT MYERS, FL 33916
LAMBROS DAVID J & MELISSA3897 KING EDWARDS STFORT MYERS, FL 33916
LAMBROSE IDA HEUBIZ993 BIRCHIN LNFORT MYERS, FL 33916
  29-44-25-P4-01100.0200
29-44-25-P1-01100.0770
32-44-25-P1-01100.1450
32-44-25-P1-01100.1630
29-44-25-P3-12000.0258
   32-44-25-P1-01100.1360
   29-44-25-P3-12000.0327
   32-44-25-P1-01100.2330
   29-44-25-P3-12000.0264
29-44-25-P2-13000.4770
29-44-25-P3-12000.0430
   29-44-25-P4-01100.1670
                                                                                                                         LAMBROS DAVID J & MELISSA3897 KING EDWARDS STFORT WYERS, FL 33916

LAMBROSE IDA HEUBISJ93 BIRCHIN LNFORT WYERS, FL 33916

LANDREY JAMES ARTHUR & LANDREY DIANE2916 ROYAL GARDENS AVEFORT MYERS, FL 33916

LANDRY BRANDON LEE & LANDRY MELISSA365 LETINO DRBELLE RIVER, ON NBL 0X3CANADA

LANE EDWARD MARTIN & LANE TAMELA JEAN4338 DUTCHESS PARK RDFORT MYERS, FL 33916

LANE JOSEPH MARION III & LARE MARILIN M3865 BURRFIELD STFORT MYERS, FL 33916

LARCCO ALISON176 GREENCROFT AVESTATEN ISLAND, NY 10308

LAWHORNE DAVID ASHBY4421 DUTCHESS PARK RDFORT MYERS, FL 33916

LAWHORNE DAVID ASHBY4421 DUTCHESS PARK RDFORT MYERS, FL 33916
   29-44-25-P2-13000 7150
  29-44-25-P2-13000.7150
29-44-25-P2-13000.5190
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29-44-25-P3-12000.0278
  29-44-25-P4-01100.1100
32-44-25-P1-01100.2030
29-44-25-P2-13000.6480
29-44-25-P3-12000.0324
                                                                                                                           LAWHOUNE DAVID ASHBY4421 DUTCHESS PARK ROPORT MYERS, FL 33916
LAWLOR GERARD JOSEPH TRFOR GERRY LAWLOR TRUST4626 87H LINE BEETON , ON LOG 1AOCANADA
LAWTON LAURA MARIE & GANNON MICHAEL ALBERT4221 BLOOMFIELD STFORT MYERS, FL 33916
LE ANH + LE THAI VAN4011 ASHENTREE CTFORT MYERS, FL 33916
LE THANH & TRUONG BACH3174 BITCHIN LNFORT MYERS, FL 33916
LE THANH QUANG + LE TRI Q3073 BIRCHIN LNFORT MYERS, FL 33916
   29-44-25-P4-01100.1550
   29-44-25-P2-13000.6100
  29-44-25-P2-13000.6100
29-44-25-P4-01100.2030
29-44-25-P2-13000.6350
29-44-25-P2-13000.7010
                                                                                                                         LE THANH QUANG + LE TRI Q3073 BIRCHIN LINFORT MYERS, FL 33916
LE THO VAN3214 BIRCHIN LINFORT MYERS, FL 33916
LE TRI VAN & NGUYEN TUYET6717 GARLAND STFORT MYERS, FL 33966
LEFLORE LATOYA4031 ASHENTREE CTFORT MYERS, FL 33916
LEGASPI ARAO ERNESTO & BRILLANTE ARAO LILIAN4279 DUTCHESS PARK RDFORT MYERS, FL 33916
LEGGE JOHN C III & LEGE KIMBERLY A4362 DUTCHESS PARK RDFORT MYERS, FL 33916
LEGERM ROMA TRFOR MONA M LEGER TUST4145 BLOOMFIELD STFORT MYERS, FL 33916
LEONCINI SANTIAGO CARLOS & LEONCINI MARIA R3862 KING WILLIAMS STFORT MYERS, FL 33916
LEPOROMSKI TIMOTHY L TRFOR TIMOTHY L + DEBORAH K LEPOROMSKI TRUST2921 ROYAL GARDENS AVEFORT MYERS, FL 33916
LESSIG MERRILL B3882 BURRFIELD STFORT MYERS, FL 33916
   29-44-25-P3-12000 0374
  29-44-25-P3-12000.0374
29-44-25-P3-12000.0447
29-44-25-P4-01100.1980
29-44-25-P3-12000.0393
   29-44-25-P3-12000.0284
29-44-25-P2-13000.6290
   29-44-25-P4-01100.1190
   29-44-25-P2-13000.5620
32-44-25-P1-01100.1790
                                                                                                                            LESSIG MERKELLE 35062 BURKFIELD SIFORT MILES, FL 33916
LEWY-KILEY KRISTER MARIE & KILEY JAMES EDWARD3034 BIRCHIN LNFORT MYERS, FL 33916
LEWIS ESMOND JUDE & LEWIS PARIS SHAVNTIA3244 ROYAL GARDENS AVEFORT MYERS, FL 33916
LEWIS GLADYS M3887 BURKFIELD STFORT MYERS, FL 33916
LEWIS UNA C & ALBERT4110 WILMONT PLFORT MYERS, FL 33916
  29-44-25-P2-13000.6700
29-44-25-P4-12000.0461
32-44-25-P1-01100.2020
32-44-25-P1-01100.2400
                                                                                                                        LEWIS UNA C & ALBERT4110 WILMONT PLFORT MYERS, FL 33916
LIAO BAILEY91 BERRY STBROOKLYN, NY 11249
LIGHTSEY TIVOLI MARCIA A & TIVOLI CHRISTOPHER A3194 BIRCHIN LANEFORT MYERS, FL 33916
LIFSON RYAN TAYLOR + MITCHELL KATHRYN MARIE3354 KING WILLIAMS STFORT MYERS, FL 33916
LIU CHRISTINE16420 SW 397H SYMIRAWAR, FL 33027
LLANILLO WILHELM & LLANILLO AMALIA VELEZ3948 ASHENTREE CTFORT MYERS, FL 33916
LOCKE PAUL EDWARD & LOCKE ROBYN RENEE4235 DUTCHESS PARK RDFORT MYERS, FL 33916
LONGENDYKE BRIAN E TRFOR BRIAN E LONGENDYKE TRUST3991 ASHENTREE CTFORT MYERS, FL 33916
LOPEZ BRANDON FRANK & LOPEZ CHELSEA3220 ROYAL GARDENS AVEFORT MYERS, FL 33916
LOPEZ LANERECE THOMAS TRFOR LOPEZ TRUST18880 BARNART AVECUPERTINO, CA 95014
LOPEZ RIVERA JOSEAN + CESPEDES VISCARRA CINDY ESTEPH3860 TILBOR CIRFORT MYERS, FL 33916
LOUIS MARIE GUIRLENE + LAGUERRE JEAN SAMIEL3732 CROFTON CTFORT MYERS, FL 33916
LOZADA PADILLA YANKO AMALET3775 CROFTON CTFORT MYERS, FL 33916
LUTY THOMAS & SHARON ANN67 NINAS WAYMANCHESTER, CT 06040
LYNCH WILLIAM P & JANICS3876 DUNNSTER CTFORT MYERS, FL 33916
   32-44-25-P1-01100.0900
  29-44-25-P2-12000.0369
29-44-25-P4-01100.1170
29-44-25-P2-13000.7170
   29-44-25-P4-01100.1760
29-44-25-P3-12000.0400
   29-44-25-P4-01100.2080
29-44-25-P4-12000.0455
   29-44-25-P2-13000.6360
   32-44-25-P1-01100.1010
  32-44-25-P1-01100.1010
32-44-25-P1-01100.0490
32-44-25-P1-01100.0320
29-44-25-P4-01100.0140
                                                                                                                        LUTY THOMAS & SHARON ANN67 NINAS WAYMANCHESTER, CT 06040

LYNCH WILLIAM P & JANICC3876 DUNNSTER CTFORT MYERS, FL 33916

MACDONALD KIMBERLY POUCH4383 DUTCHESS PARK RDFORT MYERS, FL 33916

MACHADO CYNTIA4205 BLOOMFIELD STFORT MYERS, FL 33916

MACHADO JONAS CARDOSO & DA SILVA GEZIAMES304 TILBOR CIRFORT MYERS, FL 33916

MACHADO JONAS CARDOSO & DA SILVA GEZIAMES304 TILBOR CIRFORT MYERS, FL 33919

MACHADO JONAS CARDOSO & DA SILVA GEZIAMES304 TILBOR CIRFORT MYERS, FL 33919

MACON JAMES JR & PAULINO RUTH FERRAZ3862 TILBOR CIRFORT MYERS, FL 33916

MADAWICK MICHAEL W & RUTH MPO BOX 61879FORT MYERS, FL 33907

MAGGIACOMO RONALD E + MAGGIACOMO SEBASTIAN J ET AL3872 TILBOR CIRFORT MYERS, FL 33916

MAGGIULLI JOHN B SR & MAGGIULLI RUTH ELBO S RIDEDALE AVEEBAST HANOVER, NJ 07936

MAHER DAWN C + BEESON BROOKE D5238 LAKESHORE RDHAMBURG, NY 14075

MAJEWSKI BARBARA M3794 TILBOR CIRFORT MYERS, FL 33916

MALDR RAYMOND A JR & MAJOR TERESA L3535 BRITTONS CTFORT MYERS, FL 33916

MALBIN RICHARD I + MALBIN MIRJAM B3252 ROYAL GARDENS AVEFORT MYERS, FL 33916

MALIK ASIT S & MADIA A3225 ROYAL GARDENS AVEFORT MYERS, FL 33916
   29-44-25-P4-01100.0150
  29-44-25-P3-12000.0334
29-44-25-P2-13000.6140
32-44-25-P1-01100.1280
32-44-25-P1-01100.0440
   32-44-25-P1-01100 1000
  32-44-25-P1-01100.1000
29-44-25-P4-01100.1810
32-44-25-P1-01100.0950
29-44-25-P3-12000.0289
  29-44-25-P3-12000.0260
32-44-25-P1-01100.1330
29-44-25-P4-01100.0370
29-44-25-P4-12000.0463
                                                                                                                           MALLIA RICHARD I + MALBIN MIRJAM B3252 ROYAL GARDENS AVEFORT MYERS, FL 33916
MALLY ASIF S & MADIA A3225 ROYAL GARDENS AVEFORT MYERS, FL 33916
MALLOUS EVELYN A3714 CROPTON CTFORT MYERS, FL 33916
MANCILLA GERALD PEREZ & MANCILLA JANICA CRUZ3260 ROYAL GARDENS AVEFORT MYERS, FL 33916
MANCEL LIVIU & MANEA VALERICA321 CONOVER AVEAURORA, ON L4G 7X4CANADA
MANN RAYMOND3610 TILBOR CIRFORT MYERS, FL 33916
MARANHANO ESTEVAO M + RODRIGUES KATIANI L3882 ELDON STFORT MYERS, FL 33916
MARCHAND KEVIN M & NORA B81 HOLLY STMANCHESTER, NH 03102
MARCIANO ANTHONY J & MARCIANO PHYLLIS J3865 DUNNSTER CTFORT MYERS, FL 33916
MARCOTT TRAVIS BRIAN4118 DUTCHESS PARK RDFORT MYERS, FL 33916
MARCARAN KANACAMBULGA14270 DUTCHESS PARK RDFORT MYERS, FL 33916
   29-44-25-P4-12000.0424
   32-44-25-P1-01800.0580
   29-44-25-P1-0100.0360
29-44-25-P4-12000.0465
29-44-25-P4-01100.0940
32-44-25-P1-01100.1250
   29-44-25-P4-01100 0410
  29-44-25-P4-01100.0410
29-44-25-P2-13000.6250
29-44-25-P4-01100.0590
29-44-25-P4-12000.0224
                                                                                                                           MARCOTT TRAVIS BRIAN4118 DUTCHESS PARK RDFORT MYERS, FL 33916
MARRAHARSAN KANAGAMBIGA14270 DUTCHESS PARK RDFORT MYERS, FL 33916
MARNO MICHAEL & MARMO KATHLEEN NOEL150 BRIGHTON DRSEWICKLEY, PA 15143
MARRO BRUCE ANTHONY & MARRO EMMA MAE4422 DUTCHESS PARK RDFORT MYERS, FL 33916
MARSHALL JEAN R L/E4178 DUTCHESS PARK RDFORT MYERS, FL 33916
MARSHALL PAUL L & NANCY A3853 KING WILLIAMS STFORT MYERS, FL 33916
MARTENS COLLEEN3106 BIRCHIN INFORT MYERS, FL 33916
MARTIN ANDREW M & ALISON E4038 ASHENTREE CTFORT MYERS, FL 33916
MARTIN ANDREW M & ALISON E4038 ASHENTREE CTFORT MYERS, FL 33916
MARTIN TODD D TRFOR TODD & JUDITH MARTIN TRUST3013 ROYAL GARDENS AVEFORT MYERS, FL 33916
MARTINEZ ANGEL H GONZALEZ & BERDUGO MARIA D PEREE3770 CROFTON CTFORT MYERS, FL 33916
  29-44-25-P3-12000.0262
29-44-25-P3-12000.0226
29-44-25-P3-12000.0229
   29-44-25-P3-12000.0239
   29-44-25-P4-01100.1450
  29-44-25-P2-13000.6520
29-44-25-P4-01100.1910
29-44-25-P2-13000.5930
32-44-25-P1-01100.0380
                                                                                                                           MARTINEZ ANGEL H GONZALEZ & BERDUGO MARIA D PEREZ3770 CROFTON CTFORT MYERS, FL 33916
MARTINEZ LILLIANA D3847 TILBOR CIRFORT MYERS, FL 33916
MASSILI DIANA D & LUCA M4195 DUTCHESS PARK RDFORT MYERS, FL 33916
MASON KATHERINE CASEY TRFOR KATHERINE CASEY MASON TRUST4373 DUTCHESS PARK RDFORT MYERS, FL 33916
MASSARO ANTHONY SR & MASSARO DEBORAH3880 DUNNSTER CTFORT MYERS, FL 33916
MASSIMO VICTORIA CHRISTINE3837 TILBOR CIRFORT MYERS, FL 33916
MATOS PAUL & BARBARA G3541 BRIDGEWELL CTFORT MYERS, FL 33916
MATOS PAUL & BARBARA G3541 BRIDGEWELL CTFORT MYERS, FL 33916
MAZZELLA ANTHONY & NIRWALA3127 ROYAL GARDENS AVEFORT MYERS, FL 33916
MAZZELLA ANTHONY & NIRWALA3127 ROYAL GARDENS AVEFORT MYERS, FL 33916
MCALLISTER THOMAS DANIEL SRZ2736 ISLAND FINES WAY APT 301FORT MYERS BEACH, FL 33931
MCCAFFREY STEVE & TRACY2920 ROYAL GARDENS AVEFORT MYERS, FL 33916
MCCORMACK RICARDO J TRFOR RICARDO J MCCORMACK TRUST3204 ROYAL GARDENS AVEFORT MYERS, FL 33916
MCCORMICK MAURA EILBEN TRFOR MAURA EILBEN MCCORMICK TRUST3303 ROLLING OAK LNSPRINGFIELD, VA 22153
MCCOY MAUREEN CAROL & DALTROFF ZACHARY LOUIS3046 BIRCHIN LNFORT MYERS, FL 33916
MCGILL DURLA MARIE & MC
   32-44-25-P1-01100 2270
  29-44-25-P3-12000.0407
29-44-25-P3-12000.0336
   29-44-25-P4-01100.0160
32-44-25-P1-01100.2220
   29-44-25-P4-01100.1060
  29-44-25-P2-13000.4740
29-44-25-P2-13000.5400
32-44-25-P1-01100.0470
   29-44-25-P2-13000.5180
29-44-25-P2-13000.6670 MCCOY MAUREEN CAROL & DALTROFF ZACHARY LOUIS3046 BIRCHIN LNFORT MYERS, FL 33916
29-44-25-P2-13000.0386 MCGILL DURLA MARIE & MCGILL ANDRE LOUIS3262 BIRCHIN LNFORT MYERS, FL 33916
29-44-25-P2-13000.5010 MCMENRY ROBERT JEAN & MCHENRY CHRISTINE MARIE2996 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P3-13000.5520 MCKINNEY LANCE MARTIN & MCKINNEY PAULA KENYON2664 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P3-13000.5680 MCKELNY JAMES N II TRFOR JAMES N MCNELLY II AND PAMBLA S MONELLY TRUST244 PINE RIDGE COURTDAHINDA, IL 61428
29-44-25-P4-01100.1200 MCQUADE ROBERT E & PAULA A3904 KING EDWARDS STRORT MYERS, FL 33916
29-44-25-P4-01100.0340 MCQUEARY THOMAS W & AMY L3547 BRITTONS CT FORT MYERS, FL 33916
32-44-25-P1-10100.0340 MCQUEARY THOMAS W & AMY L3547 BRITTONS CT FORT MYERS, FL 33916
32-44-25-P1-01100.0180 MCWAIN FAMILY TRUST4206 DUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P1-01100.0180 MCWILLIAMS KEVIN OCONNOR & MCWILLIAMS ILEANA IVELIZ VEGA3743 CROFTON CTFORT MYERS, FL 33916
39-44-25-P4-01100.0240 MEDINA HIPOLITO + YVETTE4007 ASHENTREE CTFORT MYERS, FL 33916
   29-44-25-P2-13000.6670
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32-44-25-P1-01100.0100 MEDRZYCKI NATALIA SABRINA3727 CROFTON CTFORT MYERS, FL 33916
   29-44-25-P2-13000.05550 MELENDEZ ANDRE & MICHELLE M214 BLOOMFIELD STFORT MYERS, FL 33916
29-44-25-P4-01100.1950 MERHIGE PETER TRFOR PETER MERHIGE TRUST 4043 ASHENTREE CTFORT MYERS, FL 33916
29-44-25-P3-12000.0338 MEYER REBECCA ANN4365 DUTCHESS PARK RDFORT MYERS, FL 33916
29-44-25-P2-13000.6930 MICHELS JEFFERY LEWIS & MICHELS KIMBER LEB3125 BIRCHIN LMFORT MYERS, FL 33916
                                                                                                                                                             MICHELS JEFFERY LEWIS & MICHELS KIMBER LEB3125 BIRCHIN LNFORT MYERS, FL 33916
MILITAO MARC & TANIA4034 ASHENTERE CTFORT MYERS, FL 33916
MILLER BRIAN L & MEGAN A3218 BIRCHIN LNFORT MYERS, FL 33916
MILLER WILLIAM JOHN & MILLER LINDA M3841 KING WILLIAMS STFORT MYERS, FL 33916
MILTON GREGORY ROBERT & MILTON KELLI HAZE3182 BIRCHIN LNFORT MYERS, FL 33916
MINCHY MICHAEL S & HOLLY L8223 ALPINE ASTER CTLIBERTY TOWNSHIP, OR 45044
MIRALLES-NARANJO ALFREDO JR & MIRALLES RAQUEL EDITH3751 CROFTON CTFORT MYERS, FL 33916
MITCHELL LATOYA13412 SAGE HOLLOW AVE RIVERVIEW, FL 33579
MITCHELL MAXINE3901 DUNNSTER CTFORT MYERS, FL 33916
MOISE GEORGELINE PLANCHER3864 TILBOR CIRPORT MYERS, FL 33916
MOISE GEORGELINE PLANCHER3864 TILBOR CIRPORT MYERS, FL 33916
   29-44-25-P4-01100.1900
   29-44-25-P3-12000.0375
29-44-25-P4-01100.1420
     29-44-25-P2-13000.6330
     29-44-25-P2-13000.5960
32-44-25-P1-01100.0200
   32-44-25-P1-01100.0200
32-44-25-P1-01100.0330
29-44-25-P4-01100.0680
32-44-25-P1-01100.0990
                                                                                                                                                                    MONAHAN CHRISTOPHER JS893 BURRIELD STROKT MYERS, FL 33916
MONIZ ANGELA CHRISTINE & MONIZ ANTHONY T4042 ASHENTREE CTFORT MYERS, FL 33916
MONICO DEBRA L & ALMEIDA JOHN D3896 KING WILLIAMS STFORT MYERS, FL 33916
MONTANO GERMAN & NARANJO INGRID TATIANA16651 SW 78TH AVERALMETTO BAY, FL 33157
     32-44-25-P1-01100.1990
   29-44-25-P4-01100.1920
29-44-25-P4-01100.1700
32-44-25-P1-01100.0210
                                                                                                                                                         MONROE DEBRA L & ALMEIDA JOHN D3896 KING WILLIAMS STFORT MYERS, FL 33916

MONROE DEBRA L & ALMEIDA JOHN D3896 KING WILLIAMS STFORT MYERS, FL 33167

MONTANO GERMAN & NARANJO INGRID TATIANA16651 SW 78TH AVERSEA, FL 33916

MONTERO RICARDO & RODRIGUEZ PERRIBA DANAY3215 ROYAL GARDENS AVERORT MYERS, FL 33916

MONCE DESTY L & DAVID WANNE3056 ROYAL GARDENS AVERORT MYERS, FL 33916

MOORE BESTY L & DAVID WANNE3056 ROYAL GARDENS AVERORT MYERS, FL 33916

MOORE HORACE & SHAUN3231 BIRCHIN LNFORT MYERS, FL 33916

MOORE HORACE & SHAUN3231 BIRCHIN LNFORT MYERS, FL 33916

MORGIN SANDRA 13771 CROFTON CTFORT MYERS, FL 33916

MORI KRISTEN MARIES370 BURREILD STFORT MYERS, FL 33916

MORI KRISTEN MARIES370 BURREILD STFORT MYERS, FL 33916

MURCHEN STATICK W3150 BIRCHIN LNFORT MYERS, FL 33916

MURCHEN STATICK W3150 BIRCHIN LNFORT MYERS, FL 33916

MURCHY SHAUNON ELIZABET1374 TILBOR CIRFORT WYERS, FL 33916

MURPHY CYNTHIA + LIVENS MICHAEL DAVIDPO BOX 1516FORT COLLINS, CO 80522

MURPHY SHANNON ELIZABET1374 TILBOR CIRFORT WYERS, FL 33916

MUZDILO MURCHAEL L + KAREN A4008 ASHENTREE CTFORT MYERS, FL 33916

MUZDILO MICHAEL L + KAREN A4008 ASHENTREE CTFORT MYERS, FL 33916

MUZDILO MICHAEL L + KAREN A4008 ASHENTREE CTFORT MYERS, FL 33916

NAZI KRENE + JAMES KATHY WINNA435 DUCICEES FARK REPORT MYERS, FL 33916

NAGY LISA BRAJORLEJ730 TILBOR CIRFORT MYERS, FL 33916

NARI CHANDRAJEET & BHAVANA3145 ROYAL GARDENS AVEFORT MYERS, FL 33916

NARI CHANDRAJEET & BHAVANA3145 ROYAL GARDENS AVEFORT MYERS, FL 33916

NARI CHANDRAJEET & BHAVANA3145 ROYAL GARDENS AVEFORT MYERS, FL 33916

NARI CHANDRAJEET & BHAVANA3145 ROYAL GARDENS AVEFORT MYERS, FL 33916

NAGY LISA BRAJORLEJ730 TILBOR CIRFORT MYERS, FL 33916

NAGY LISA BRAJORLEJ730 TILBOR CIRFORT MYERS, FL 33916

NAGUEN HANGEN BRAJORI STROTH CHEFOR MYERS, FL 33916

NAGUEN HANGEN BRAJORI STROTH CHEFOR MYERS, FL 33916

NAGUEN HANGEN BRAJORI STROTH CHEFOR MYERS, FL 33916

NEBILD JOHN SER H-1910 BREIDEN STROTH MYERS, FL 33916

NOBUEN HORD HANGEN BREIDEN STROTH MYERS, FL 33916

NIEUES JOHN JOHN HANGE BREIDEN SAUFORT 
     29-44-25-P4-01100.1470
   29-44-25-P4-12000.0426
29-44-25-P2-13000.4900
29-44-25-P3-12000.0363
32-44-25-P1-01100.0830
     32-44-25-P1-01100.0300
   32-44-25-P1-01100.0300
32-44-25-P1-01100.1730
29-44-25-P3-12000.0273
29-44-25-P2-13000.6410
   29-44-25-P4-01100.0310
32-44-25-P1-01100.1320
32-44-25-P1-01100.1380
32-44-25-P1-01100.1410
     29-44-25-P4-01100.1870
     29-44-25-P2-13000.4780
     29-44-25-P3-12000.0321
29-44-25-P3-12000.0440
32-44-25-P1-01100.1350
     29-44-25-P4-01100 0350
   29-44-25-P4-01100.0330
32-44-25-P1-01100.0430
29-44-25-P2-13000.6130
29-44-25-P4-01100.0690
     29-44-25-P2-13000.5000
29-44-25-P2-13000.6950
   29-44-25-P2-13000.6950
29-44-25-P3-12000.0378
29-44-25-P2-13000.6940
32-44-25-P1-01100.1870
   29-44-25-P2-13000.5090
29-44-25-P3-12000.0362
32-44-25-P1-01100.1370
29-44-25-P4-01100.0250
                                                                                                                                                         O NIEBLUER COURTNEY3786 TILBOR CIRFORT MYERS, FL 33916

O NIEBLES JOHN J SR * NIEBLES FAISURY3583 BRITTONS CT FORT MYERS, FL 33916

O NIELSEN BETH3798 TILBOR CIRFORT MYERS, FL 33916

NOELSEN BETH3798 TILBOR CIRFORT MYERS, FL 33916

NOGAL IRA * NOKA RAIMONDA P & NOKA SKENDER VEISELA370 DUTCHESS PARK ROFORT MYERS, FL 33916

NOKAL IRA * NOKA RAIMONDA P & NOKA SKENDER VEISELA370 DUTCHESS PARK ROFORT MYERS, FL 33916

OARES MELISSA ANN & OAKES DAVID RAY3124 ROYAL GARDENS AVEFORT MYERS, FL 33916

OAKEN BELISSA ANN & OAKES DAVID RAY3124 ROYAL GARDENS AVEFORT MYERS, FL 33916

O CONNOR KEVIN J3888 BURRFIELD STFORT MYERS, FL 33916

OCONNOR KEVIN J3888 BURRFIELD STFORT MYERS, FL 33916

OCONNOR KEVIN J3888 BURRFIELD STFORT MYERS, FL 33916

OFFENBACKER ALAN & JANE26178 CROSWINDS LANDINGSELBYVILLE, DE 19975

OIE DEWIN JAMES & KATHY JO3877 DUNNSTER CTFORT MYERS, FL 33916

OFFENBACKER ALAN & JANE26178 CROSWINDS LANDINGSELBYVILLE, DE 19975

OUEDA JERRY FERNANDO & MATIAS YAHAIRA3272 ROYAL GARDENS AVEFORT MYERS, FL 33916

OWEAL CHRISTINE MARIE + ONEAL BERNDAN JOHN3909 BLDON STFORT MYERS, FL 33916

OPPELT RICHARD D II & OPPELT TARA R3858 ELDON STFORT MYERS, FL 33916

ORTEGA LILIANA3806 TILBOR CIRFORT MYERS, FL 33916

ORTEGA LILIANA3806 TILBOR CIRFORT MYERS, FL 33916

ORTEGA LILIANA3806 TILBOR CIRFORT MYERS, FL 33916

ORTEGA SERGIO LUIS & ORTEGA BELKIS Y2884 ROYAL GARDENS AVEFORT MYERS, FL 33916

ORTEGA SERGIO LUIS & ORTEGA BELKIS Y2884 ROYAL GARDENS AVEFORT MYERS, FL 33916

OFFICIAL LISA A3068 ROYAL GARDENS AVEFORT MYERS, FL 33916

OFFICIAL LISA A3068 ROYAL GARDENS AVEFORT MYERS, FL 33916

OFFICIAL SHERBERT A & EASTMAN LAUREANNES718 ROFFTON CIFCORT MYERS, FL 33916

PACELLI LISA A3068 ROYAL GARDENS AVEFORT MYERS, FL 33916

PACELLI LISA A3068 ROYAL GARDENS AVEFORT MYERS, FL 33916

PACHAL HAMNOF HARDEN RICHARD & PARFITT ERICLA LOVE3018 BIRCHIN LINFORT MYERS, FL 33916

PARTET HANDER BICHARD & PARFIT ERICLA LOVE3018 BIRCHIN LINFORT MYERS, FL 33916

PARRET HANDER BELGHAAD & PARFIT ERICLA LOVE3018 BIRCHIN LINFORT MYERS, FL 33916

PARRET M
     32-44-25-P1-01100.1310
   29-44-25-P2-13000.5480
29-44-25-P3-12000.0286
29-44-25-P3-12000.0382
     29-44-25-P2-13000.4750
29-44-25-P2-13000.6920
32-44-25-P1-01100.1820
29-44-25-P4-01100.1790
     29-44-25-P3-12000.0344
     29-44-25-P4-01100.0620
   29-44-25-P4-01100.0468
29-44-25-P4-01100.0920
29-44-25-P4-01100.0470
     32-44-25-P1-01100.1970
   32-44-25-P1-01100.1270
29-44-25-P3-13000.5270
29-44-25-P3-12000.0271
29-44-25-P2-13000.6720
   29-44-25-P2-13000.4880
32-44-25-P1-01100.0560
32-44-25-P1-01100.2340
29-44-25-P2-13000.4730
   29-44-25-P2-13000.6740
32-44-25-P1-01100.1430
29-44-25-P2-13000.6230
29-44-25-P4-01100.1390
29-44-25-P2-13000.6230 PARKER KARRN MAY L/E4169 BLOOMFIELD STFORT MYERS, FL 33916
29-44-25-P4-01100.1340 PARRES ATHENA ISBBELL33496 BRIDGEWELL CTFORT MYERS, FL 33916
29-44-25-P1-01100.1340 PARREST MICHAEL & PARREST CONSTANCE D3924 KING EDWARDS STFORT MYERS, FL 33916
29-44-25-P1-01100.1340 PARREST MICHAEL & PARREST CONSTANCE D3924 KING EDWARDS STFORT MYERS, FL 33916
29-44-25-P2-12000.0227 PASDEN PATRICIA MARIFAI30 DUTCHESS PARK ROFORT MYERS, FL 33916
29-44-25-P1-01100.0610 PATEL CHIRAG BHUPENDRA & PATEL MERNAL CHIRAG4699 DEMEREE WAYWEST LAFAYETTE, IN 47906
32-44-25-P1-01100.1060 PATEL CHIRAG BHUPENDRA & PATEL MERNAL CHIRAG4699 DEMEREE WAYWEST LAFAYETTE, IN 47906
32-44-25-P1-01100.1210 PATEL CHIRAG BHUPENDRA & PATEL MERNAL CHIRAG4699 DEMEREE WAYWEST LAFAYETTE, IN 47906
32-44-25-P1-01100.1210 PATEL CHIRAG BHUPENDRA & PATEL MERNAL CHIRAG4699 DEMEREE WAYWEST LAFAYETTE, IN 47906
32-44-25-P1-01100.1210 PATEL CHIRAG BHUPENDRA & PATEL MERNAL CHIRAG4699 DEMEREE WAYWEST LAFAYETTE, IN 47906
32-44-25-P1-01100.1210 PATEL CHIRAG BHUPENDRA & PATEL MERNAL CHIRAG4699 DEMEREE WAYWEST LAFAYETTE, IN 47906
32-44-25-P1-01100.1210 PATEL CHIRAG BHUPENDRA & PATEL MERNAL CHIRAG4699 DEMEREE WAYWEST LAFAYETTE, IN 47906
32-44-25-P1-01100.1210 PATEL CHIRAG BHUPENDRA & PATEL MERNAL CHIRAG4699 DEMEREE WAYWEST LAFAYETTE, IN 47906
32-44-25-P1-01100.2120 PATEL KURNAL & GANDHI MINAL PRAVINZ869 ROYAL GARDEN BLVD UNIT 604TORONTO, ON M2N 7J7CANADA
32-44-25-P2-13000.6750 PATEL KUNAL4110 DUTCHESS PARK RUSHBU MUKESIL242 HAW 60TH STSEATTLE, WA 98107
32-44-25-P2-13000.6750 PATEL KUNAL4110 DUTCHESS PARK RUSHBU MUKESIL242 HAW 60TH STSEATTLE, WA 98107
32-44-25-P2-13000.6750 PATEL FALAKKUMAR KANAIYALAL3014 BIRCHIN INFORT MYERS, FL 33916
32-44-25-P2-13000.6750 PATEL FALAKKUMAR KANAIYALAL3014 BIRCHIN INFORT MYERS, FL 33916
32-44-25-P2-13000.6750 PATEL FALAKKUMAR KANAIYALAL3014 BIRCHIN INFORT MYERS, FL 33916
32-44-25-P2-13000.6750 PATEL FALAKKUMAR KANAIYALAL3014 BIRCHIN INFORT MYERS, FL 33916
32-44-25-P2-13000.6750 PATEL FALAKKUMAR KANAIYALAL3014 BIRCHIN INFORT 
29-44-25-P3-12000.0442 PELTRAM PATRIK & PELTRAM MICHAELA CHRISTA3148 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P2-13000.0660 PELCOWSKI MICHAELA & PEPLOWSKI MARY K5501 W LOVELAND RDMADISON, OH 44057
29-44-25-P2-13000.5030 PEREZ GUALBERTO ELIAS & ACOSTA MARYLOURDES DESIREE MARCANC2986 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P2-12000.0422 PEREZ LUIS + PEREZ JUANTHA H1490 DUTCHESS PARK POFORT MYERS, FL 33916
29-44-25-P2-12000.0423 PEREZ LUIS + PEREZ JUANTHA H1490 DUTCHESS PARK POFORT MYERS, FL 33916
29-44-25-P2-12000.0313 PEREZ LUIS A3245 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P2-12000.0313 PEREZ LUIS A3245 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P2-12000.0313 PEREZ HEYDDY COHINTA GUERRA3173 BIRCHIN LNFORT MYERS, FL 33916
29-44-25-P2-12000.0313 PERNO RICHARD GEORGE309 AMPHITHEATER DRROCKFORD, IL 61107
29-44-25-P2-13000.5830 PERNO RICHARD GEORGE309 AMPHITHEATER DRROCKFORD, IL 61107
29-44-25-P2-13000.5840 PERNO RICHARD GEORGE309 AMPHITHEATER DRROCKFORD, IL 61107
29-44-25-P2-13000.5860 PERNO RICHARD GEORGE309 AMPHITHEATER DRROCKFORD, IL 61107
29-44-25-P2-13000.6240 PERNO RICHARD GEORGE309 AMPHITHEATER DRROCKFORD, IL 61107
29-44-25-P3-12000.0317 PERNO RICHARD GEORGE309 AMPHITHEATER DRROCKFORD, IL 61107
29-44-25-P3-12000.0319 PERNO RICHARD GEORGE309 AMPHITHEATER DRROCKFORD, IL 61107
29-44-25-P3-12000.0323 PERNO RICHARD GEORGE309 AMPHITHEATER DRROCKFORD, IL 61107
29-44-25-P3-12000.0329 PERNO RICHARD GEORGE309 AMPHITHEATER DRROCKFORD, IL 61107
29-44-25-P3-12000.0329 PERNO RICHARD GEORGE309 AMPHITHEATER DRROCKFORD, IL 61107
29-44-25-P3-12000.0348 PERNY ROBERT #FOR ROBERT # CYNTHIA PERRY TRUST1809 MASSACHUSETTS AVE SEWASHINGTON, DC 20003
29-44-25-P3-12000.0348 PERNY ROBERT #TROF ROBERT # CYNTHIA PERRY TRUST3291 BIRCHIN LMFORT MYERS, FL 33916
29-44-25-P3-12000.0391 PETERSON ROBIN CHARLES & PETERSON TERRSE LYNN3282 BIRCHIN LMFORT MYERS, FL 33916
29-44-25-P4-01100.1250 PETERSON STACY3888 KING EDWARDS STFORT MYERS, FL 33916
29-44-25-P4-01100.1250 PETERSON WILLIAM MADE & DETERSON MADE PETERSON DEPUBLIE PLAYER LABORTHING CEPSTHAVEN DEMERDEN ON KYG 6SECANDA
     29-44-25-p2-13000.6320 PETERSON WILLIAM MARK & PETERSON HEIDI ERIKA ELISABETH180 CRESTHAVEN DRNEPEAN , ON K2G 6S6CANADA
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32-44-25-P1-01100.0120 PETITHONME YVENS3731 CROFTON CIFORT MYERS, FL 33916
29-44-25-P2-1000.7100 PETRISCH NICOLETTA3892 DUNNSTER CIFORT MYERS, FL 33916
29-44-25-P2-1000.0130 PETRISCH NICOLETTA3892 DUNNSTER CIFORT MYERS, FL 33916
29-44-25-P2-12000.01413 PARM HOUNG FLH HOGGTEN MICHAEL3013 BIRCHIN LIMPORT MYERS, FL 33916
29-44-25-P4-01100.0143 PARM PHOL V. & TRAN VAN TY4155 DUTCHESS PARK ENTORY MYERS, FL 33916
29-44-25-P4-01100.0145 PHILLIPS INDUSTAN PHILLIPS THUSTS7374 RETICEMENT. LIVENS, FL 34135
49-44-25-P4-01100.0150 PHILLIPS JUSTER CYNTHIA DENISE3905 KING EDWARDS STRORT MYERS, FL 33916
29-44-25-P4-01100.0140 PIPFIN RRYAR LA MARGOT JUST27 TILBOR CIRCRET MYERS, FL 33916
29-44-25-P3-1010.0140 PIPFIN RRYAR HATHEM & PILTURE DANTELLE COURTED THE MYERS, FL 33916
29-44-25-P3-1300.5150 PILMBER JACK DOUGLAS & PILMBER LIVENS THE MYERS, FL 33916 PILMBER JACK DOUGLAS & PILMBER JACK STRONG MYERS, FL 33916
29-44-25-P3-1300.5250 PORTER TREDERICK ALBERT JR + PORTER TERESA N2892 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P3-1000.5250 PORTER TREDERICK ALBERT JR + PORTER TERESA N2892 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P3-1000.5250 PORTER TREDERICK ALBERT JR + PORTER TERESA N2892 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P3-1000.5250 PORTER TREDERICK ALBERT JR + PORTER TERESA N2892 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P3-1000.0130 POWELL KEWAN JONATHAN1140 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P3-1000.0130 POWELL KEWAN JONATHAN1140 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P3-1000.0130 POWELL KEWAN JONATHAN1140 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P3-1000.0130 POWELL KEWAN JONATHAN1140 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P3-1000.0130 POWELL KEWAN JONATHAN1140 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P3-1000.0100 POWELL KEWAN JONATHAN1140 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P3-1000.0100 POWELL KEWAN JONATHAN1140 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P3-1000.0100 POWELL KEWAN JONATHAN1140 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P3-100
19-44-29-1-0100.1036 NORTH CARPY AND ALL STATES AND
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22-44-25-P3-12000.0262 SIDDENS BRYAN EDWARD4354 DUTCHESS PARK RDFORT MYERS, FL 33916
29-44-25-P4-12000.0427 SIEDEINS BRYAN EDWARD4354 DUTCHESS PARK RDFORT MYERS, FL 33916
29-44-25-P4-12000.0427 SIEDEINS BRYAN EDWARD4354 DUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P1-01100.0720 SIMCA PROPERTIES LLC10889 RUTHERFORD RDFORT MYERS, FL 33913
32-44-25-P1-01100.1760 SIMCAN PROPERTIES LLC10889 RUTHERFORD RDFORT MYERS, FL 33913
32-44-25-P2-13000.6710 SIMCAN LARRY & SKYMAR KATHLEEN JOAN2928 ROYAL GARDENS AVEPORT MYERS, FL 33916
29-44-25-P2-13000.6710 SIAVMAKER JOEL THOMAS3030 BIRCHIN LNFORT MYERS, FL 33916
29-44-25-P4-01100.2200 SMITH DENNIS D3943 ASHENTREE CIFORT MYERS, FL 33916
29-44-25-P3-12000.0414 SMITH JEFFREY HOWARD & BARRELLE HEATHER MAIGHTS DUTCHESS PARK RDFORT MYERS, FL 33916
29-44-25-P3-12000.033 SMITH MARA LANA + NEUNZIG JACQUELINE JAN3250 BIRCHIN LNFORT MYERS, FL 33916
29-44-25-P4-01100.1601 SMITH RUSSELL H TRFOR DEWNIAK SMITH TRUSTS CARBEDUC REDSSINGELHAM, NH 03076
29-44-25-P4-1000.0465 SMITH RUSSELL H TRFOR DEWNIAK SMITH TRUSTS CARBEDUC REDSSINGEHLAM, NH 03076
29-44-25-P4-12000.0465 SMITH RUSSELL H TRFOR DEWNIAK SMITH TRUSTS CARBEDUC REDSSINGEHLAM, NH 03076
29-44-25-P4-12000.0452 SMYDER ROBERT + MCDONALD FAITH 3644 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P4-12000.0455 SMYDER ROBERT + MCDONALD FAITH 3644 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P4-12000.0455 SMYDER ROBERT + MCDONALD FAITH 3644 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P4-12000.0455 SMYDER ROBERT + MCDONALD FAITH 3644 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P4-1000.0455 SMYDER ROBERT + MCDONALD FAITH 3644 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P4-1000.0455 SMYDER ROBERT + MCDONALD FAITH 3644 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P4-1000.0455 SMYDER ROBERT + MCDONALD FAITH 3644 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P4-1000.0455 SMYDER ROBERT + MCDONALD FAITH 3644 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P4-1000.0455 SMYDER ROBERT + MCDONALD FAITH 3644 ROYAL GARDENS AVEFORT MYERS, FL 33
                                                                                                                                                                           SOLOMON MICAH JEREMY & SOLOMON JESSICA MARIEJS44 BRITTONS CTFORT MYERS, FL 33916
SOMMARIVA FRANCIS JAMES & SOMMARIVA WENDY JOY TRFOR SOMMARIVA LIVING TRUST4151 DUTCHESS PARK RDFORT MYERS, FL 33916
SOUSA RUSSELL AUGUST & SOUSA JODI LYNNA263 DUTCHESS PARK RDFORT MYERS, FL 33916
SPEED FRANCIS HERBERT & SPEED BEVERLY JO L/E3855 ELDON STFORT MYERS, FL 33916
SPENCER NATHAN3243 BITCHIN INFORT MYERS, FL 33916
SPENCER NATHAN3243 BITCHIN INFORT MYERS, FL 33916
SPENCER HOMAS T & SPICKER KRISTINE CAROL TRFOR SPICKER FAMILY TRUST3809 TILBOR CIRFORT MYERS, FL 33916
SPINNEY JASON JAMES3857 KING WILLIAMS STFORT MYERS, FL 33916
ST FIRMIN JEFFREY & ST FIRMIN JARA LEE4166 BLOOMFIELD STFORT MYERS, FL 33916
STAFFORD JACOB C & STAFFORD SAMANTHA JAYNE3154 BIRCHIN LINFORT MYERS, FL 33916
STAMFIELD TIMOTHY LOUIS & STANFIELD CHRISTINE ELAINE4407 DUTCHESS PARK RDFORT MYERS, FL 33916
STARLING BRIAN + STRIZHEVSKIY ALEKSANDR3866 TILBOR CIRFORT MYERS, FL 33916
STARL BERA LYNN4157 BLOOMFIELD STFORT MYERS, FL 33916
STILLMAN ROBERT EDMARD & STILLMAN BILLIE JEAN4374 DUTCHESS PARK RDFORT MYERS, FL 33916
STOJANOFF NICHOLAS R4096 WILMONT PLFORT MYERS, FL 33916
       29-44-25-P3-12000.0415
     29-44-25-P3-12000.0395
29-44-25-P4-01100.1030
29-44-25-P3-12000.0360
29-44-25-P4-01100.1180
       32-44-25-P1-01800 2200
     32-44-25-P1-01800.2200
29-44-25-P4-01100.1460
29-44-25-P2-13000.5470
29-44-25-P2-13000.6400
     29-44-25-P3-12000.0328
32-44-25-P1-01100.0980
29-44-25-P2-13000.6260
29-44-25-P3-12000.0287
                                                                                                                                                                      STANFIELD TIMOTHY LOUIS & STANFIELD CHRISTINE ELAINS407 DUTCHESS PARR REPORT MYERS, FL 33916

STANLING RELAIN & STELLERUNGINE ALGEBRANCH CHRONT MYERS, FL 33916

STANLING RELAIN & STELLERUNGINE ALGEBRANCH AND CHRONT MYERS, FL 33916

STOLARDER TORORIOGUAS RODGE WILMONT PLOTEN WYERS, FL 33916

STOLARDER TORORIOGUAS RODGE WILMONT PLOTEN WYERS, FL 33916

STOCHAMARIAJSE GOVAL GARDENS ANYFORM YERS, FL 33916

STOCHAMARIAJSE GOVAL GARDENS ANYFORM YERS, FL 33916

STOCHAMARIAJSE GOVAL GARDENS ANYFORM YERS, FL 33916

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       29-44-25-P3-12000.0444
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32-44-25-P1-01100.1220
       29-44-25-P4-01100 2140
     29-44-25-P4-01100.2140
29-44-25-P4-01100.0460
32-44-25-P1-01100.0540
29-44-25-P4-01100.0130
       29-44-25-P2-13000.5980
29-44-25-P3-12000.0437
     29-44-25-P3-12000.0437
29-44-25-P3-12000.0343
29-44-25-P4-12000.0453
29-44-25-P3-12000.0331
     29-44-25-P3-12000.0438
32-44-25-P1-01100.0910
32-44-25-P1-01100.0850
29-44-25-P3-12000.0248
       29-44-25-P2-13000 6990
     29-44-25-P2-13000.5390
29-44-25-P4-01100.0070
32-44-25-P1-01100.0820
   32-44-25-P1-01100.0820
29-44-25-P2-13000.6420
32-44-25-P1-01100.0460
29-44-25-P3-13000.5230
32-44-25-P1-01100.2070
29-44-25-P2-13000.5080
       32-44-25-P1-01100.0870
     29-44-25-P2-13000.6200
29-44-25-P2-13000.7020
29-44-25-P4-01100.0270
       29-44-25-P4-01100.1860
     29-44-25-P4-01100.0220
32-44-25-P1-01100.0220
29-44-25-P2-13000.4850
29-44-25-P3-12000.0243
       29-44-25-P2-12000.0368
     29-44-25-P2-12000.0368
29-44-25-P3-12000.0337
29-44-25-P2-13000.7120
29-44-25-P3-13000.5260
     29-44-25-P2-13000.4860
32-44-25-P1-01100.1230
29-44-25-P4-01100.0290
29-44-25-P2-13000.6340
       29-44-25-P2-13000.6310
       29-44-25-P4-01100.0950
     29-44-25-P2-13000.5020
29-44-25-P2-13000.5560
29-44-25-P3-13000.5710
       32-44-25-P1-01100.1600
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29-44-25-P3-12000.0237
32-44-25-P1-01100.1910
29-44-25-P3-13000.5350
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VARGHESE VIJAY & NEVSE SHWETA VILAS4095 WILMONT PLFORT MYERS, FL 33916
VALGUEZ RICARDO & RAMSEY VAZQUEZ CAMILLE3267 BIRCHIN LNFORT MYERS, FL 33916
VENUGOPAL SHANTHA D4349 DUTCHESS PARK RDFORT MYERS, FL 33916
VENUGOPAL SHANTHA D4349 DUTCHESS PARK RDFORT MYERS, FL 33916
VENUGOPAL SHANTHA D4349 DUTCHESS PARK RDFORT MYERS, FL 33916
VENUGOPAL CHRISTOPHER & VETRANO ANGELA3008 ROYAL GARDENS AVEFORT MYERS, FL 33916
VICKER LO BEMPSEY TRUST +SCHNEIDER SHARON L4039 ASHENTREC CTRORT MYERS, FL 33916
WALLHER FAMILY TRUST3911 KING WILLIAMS STRORT MYERS, FL 33916
WALLHER FAMILY TRUST3911 KING WILLIAMS STRORT MYERS, FL 33916
     32-44-25-P1-01100.0640
32-44-25-P1-01100.2250
29-44-25-P3-12000.0354
32-44-25-P1-01100.2010
       29-44-25-P3-12000.0342
     29-44-25-P2-13000.4990
29-44-25-P3-12000.0396
29-44-25-P4-01100.1960
29-44-25-P4-01100.1600
29-44-25-P4-01100.1960 VICKIE L DEMPSEY TRUST +SCHNEIDER SHARON L4039 ASBENTREE CTFORT MYERS, FL 33916
29-44-25-P4-01100.1060 WALSH LETUZA & DONALD PARRY3719 CROPTON CTFORT MYERS, FL 33916
32-44-25-P1-01100.0060 WALSH LETUZA & DONALD PARRY3719 CROPTON CTFORT MYERS, FL 33916
29-44-25-P4-01100.0490 WAREN AMELIAPO BOX 7327TALLAHASSEE, FL 33216
32-44-25-P1-01100.2120 WAREN AMELIAPO BOX 7327TALLAHASSEE, FL 33316
32-44-25-P1-01100.2120 WASHBURN BROOKS D JR3793 TILBOR CIRFORT MYERS, FL 33916
32-44-25-P1-01100.2360 WATT ANDREW M & THOMPSON WATT ROZEITA365 TILBOR CIRFORT MYERS, FL 33916
32-44-25-P2-13000.0372 WEBB DEREK26 STILLWATER DR #27WESTBROOK, ME 0092
29-44-25-P2-12000.0230 WELS ARTHUR & NANCY L4378 DUTCHESS PARK RDFORT MYERS, FL 33916
29-44-25-P2-13000.5910 WENDERLU KATHERINEST45 FLAZA DR #204FORT MYERS, FL 33916
32-44-25-P1-01100.0480 WENGRYNIUK SHEILA3750 CROPTON CTFORT MYERS, FL 33916
32-44-25-P2-12000.0280 WENTON DAVID LIU & YUNLI LIU4346 DUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P2-13000.5990 WENDERLU & YUNLI LIU4346 DUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P2-12000.0380 WEST SARAH & BEAMON RODNEY P3554 BRIDGEWELL CTFORT MYERS, FL 33916
32-44-25-P2-12000.0380 WEST SARAH & BEAMON RODNEY P3554 BRIDGEWELL CTFORT MYERS, FL 33916
32-44-25-P2-12000.0380 WEST SARAH & BEAMON RODNEY P3554 BRIDGEWELL CTFORT MYERS, FL 33916
32-44-25-P2-12000.0380 WEST SARAH & BEAMON RODNEY P3554 BRIDGEWELL CTFORT MYERS, FL 33916
32-44-25-P3-12000.0380 WEST COUNTEY LEIGH4239 DUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P3-12000.0380 WETGEL TYLER SHERRARD + KENT NICHOLE MARIE4377 DUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P3-12000.0380 WHICE SHARON ROSE & WHICKER SUZANNE E4231 DUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P3-12000.0401 WHICKER STEPHEN A & WHICKER SUZANNE E4231 DUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P3-12000.0401 WHICKER STEPHEN A & WHICKER SUZANNE E4231 DUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P3-12000.0401 WICKERSHAM DAMS STEVEN & SOMMELLA WICKERSHAM DARNA MARIE3854 TILBOR CIRFORT MYERS, FL 3391
       29-44-25-P3-12000.0449 WILKES PAUL E & KATHLEEN J3196 ROYAL GARDENS AVEFORT MYERS, FL 33916
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29-44-25-P4-01100.0820 WILLIAMS DUSTIN & JONES ERIKA3570 BRIDGEWELL CTFORT MYERS, FL 33916
32-44-25-P3-12000.0291 WILLIAMS EARL A & WILLIAMS PATRICIA H + COLE ORVILLE ORLANGO3835 TILBOR CIRFORT MYERS, FL 33916
29-44-25-P3-12000.0291 WILLIAMS SHERYL Y & WILLIAMS JAMES R JR7272 OVERCLIFF RDCINCINNATI, OH 45233
32-44-25-P1-01100.2190 WILLIAMS SHERYL Y & WILLIAMS JAMES R JR7272 OVERCLIFF RDCINCINNATI, OH 45233
32-44-25-P1-01100.02190 WILLIS BRANDON SCOTT & BACH JESSICA LINNS807 TILBOR CIRFORT MYERS, FL 33916
29-44-25-P1-01100.1700 WILSON ERIC M3593 BRITONS CTFORT MYERS, FL 33916
32-44-25-P1-01100.1700 WILSON OF 181530 W SANDPFIPER CIRFEMBROKE FINES, FL 33026
29-44-25-P3-12000.0439 WILSON THOMAS C & WILSON KRISTAL STAFFORD3153 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P2-13000.5060 WITTIG JAMES W & WITTIG CATHLEEN LOIS2968 ROYAL GARDENS AVEFORT MYERS, FL 33916
29-44-25-P2-13000.5040 WOLF DOMINIC ERWIN TRFOR HYWOLF TRUST355 W ZND AVESUN VALLEY, NV 89433
29-44-25-P2-13000.0249 WOLKON ROBERT TRFOR ELI WOLKON REALTY TRUST4218 DUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P2-1010.1680 WONG HAILON 13761 TILBOR CIRFORT MYERS, FL 33916
32-44-25-P2-1000.0249 WOLKON ROBERT TRFOR ELI WOLKON REALTY TRUST4218 DUTCHESS PARK RDFORT MYERS, FL 33916
32-44-25-P2-1000.0240 WOLF AND AVES ALL ILLIBOR CIRFORT MYERS, FL 33916
32-44-25-P2-1000.0260 WORD AND AVES ALL ILLIBOR CIRFORT MYERS, FL 33916
32-44-25-P1-01100.1680 WOODARD ALLEN JR & CARRIE3753 TILBOR CIRFORT MYERS, FL 33916
32-44-25-P4-01100.0260 YUGNG ROBERT S & GINA M L/E4015 ASHENTREE CT FORT MYERS, FL 33916
32-44-25-P4-01100.0260 YUGNG ROBERT S & GINA M L/E4015 ASHENTREE CT FORT MYERS, FL 33916
32-44-25-P4-01100.0260 YUGNG ROBERT S & GINA M L/E4015 ASHENTREE CT FORT MYERS, FL 33916
32-44-25-P4-01100.0260 YUGNG ROBERT S & GINA M L/E4015 ASHENTREE CT FORT MYERS, FL 33916
32-44-25-P4-01100.0260 YUGNG ROBERT S & GINA M L/E4015 ASHENTREE CT FORT MYERS, FL 33916
32-44-25-P4-01100.0260 YUGNG ROBERT S & GINA M L/E4015 ASHENTREE CT FORT MYERS, FL 33916
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COMMUNITY DEVELOPMENT DISTRICT

RESOLUTION 2024-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT IMPOSING ANNUALLY RECURRING OPERATIONS AND MAINTENANCE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF ALL DISTRICT SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENT OF THE ASSESSMENT ROLL; PROVIDING FOR CHALLENGES AND PROCEDURAL IRREGULARITIES; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, the District is located in the City of Fort Myers, in Lee County, Florida ("County");

WHEREAS, the Board of Supervisors of the District ("Board") hereby determines to undertake various activities described in the District's adopted budget for fiscal year 2024-2025 attached hereto as Exhibit A ("FY 2024-2025 Budget") and incorporated as a material part of this Resolution by this reference;

WHEREAS, the District must obtain sufficient funds to provide for the activities described in the FY 2024-2025 Budget;

WHEREAS, the provision of the activities described in the FY 2024-2025 Budget is a benefit to lands within the District:

WHEREAS, the District may impose non-ad valorem special assessments on benefited lands within the District pursuant to Chapter 190, Florida Statutes;

WHEREAS, such special assessments may be placed on the County tax roll and collected by the local Tax Collector ("Uniform Method") pursuant to Chapters 190 and 197, Florida Statutes;

WHEREAS, the District has, by resolution and public notice, previously evidenced its intention to utilize the Uniform Method;

WHEREAS, the District has approved an agreement with the County Property Appraiser ("Property Appraiser") and County Tax Collector ("Tax Collector") to provide for the collection of special assessments under the Uniform Method;

WHEREAS, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special assessments

on all assessable lands in the amount contained for each parcel's portion of the FY 2024-2025 Budget ("O&M Assessments");

WHEREAS, the Board desires to collect the annual installment for the previously levied debt service non-ad valorem special assessments ("Debt Assessments") in the amounts shown in the FY 2024-2025 Budget;

WHEREAS, the District adopted an assessment roll as maintained in the office of the District Manager, available for review, and incorporated as a material part of this Resolution by this reference ("Assessment Roll");

WHEREAS, it is in the best interests of the District to certify the Assessment Roll to the Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, including the property certified to the Tax Collector by this Resolution, as the Property Appraiser updates the property roll, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Benefit from Activities and O&M Assessments. The provision of the activities described in the FY 2024-2025 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2024-2025 Budget and in the Assessment Roll.

Section 2. O&M Assessments Imposition. Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2024-2025 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 3. Collection and Enforcement of District Assessments.

- a. Uniform Method for all Debt Assessments and all O&M Assessments. The collection of all Debt Assessments and all O&M Assessments for all lands within the District, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in the Assessment Roll. All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.
- b. **Future Collection Methods.** The decision to collect special assessments by any particular method e.g., on the tax roll or by direct bill does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in

its sole discretion to select collection methods in any given year, regardless of past practices.

- **Section 4. Certification of Assessment Roll**. The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.
- **Section 5. Assessment Roll Amendment**. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.
- **Section 6. Assessment Challenges.** The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from adoption date of this Resolution.
- **Section 7. Procedural Irregularities**. Any informality or irregularity in the proceedings in connection with the levy of the O&M Assessments shall not affect the validity of the same after the adoption of this Resolution, and any O&M Assessments as finally approved shall be competent and sufficient evidence that such O&M Assessment was duly levied, that the O&M Assessment was duly made and adopted, and that all other proceedings adequate to such O&M Assessment were duly had, taken, and performed as required.
- **Section 8. Severability**. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.
- **Section 9. Effective Date**. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

[signatures appear on the following page]

Passed and Adopted on August 22, 2024.

Attested By:	Waterford Landing Community Development District
Print Name:	Print Name:
☐Secretary/☐Assistant Secretary	☐ Chair/☐ Vice Chair of the Board of Supervisors

Exhibit A: FY 2024-2025 Budget

WATERFORD LANDING

COMMUNITY DEVELOPMENT DISTRICT



WATERFORD LANDING
COMMUNITY DEVELOPMENT DISTRICT
CITY OF FORT MYERS, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT CITY OF FORT MYERS, FLORIDA

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	0
Balance Sheet – Governmental Funds Reconciliation of the Balance Sheet – Governmental Funds	9
to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances –	10
Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in	
Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-20
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance –	
Budget and Actual – General Fund	21
Notes to Required Supplementary Information	22
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	23
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	24-25
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS	
OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10)	
OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	26
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES	
OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27-28



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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors Waterford Landing Community Development District City of Fort Myers, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Waterford Landing Community Development District, City of Fort Myers, Florida ("District") as of and for the fiscal 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2023, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 4, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Bun & Association

June 4, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Waterford Landing Community Development District, City of Fort Myers, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2023. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$2,347,984).
- The change in the District's total net position in comparison with the prior fiscal year was \$136,399, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section
- At September 30, 2023, the District's governmental funds reported combined ending fund balances of \$857,418 an increase of \$165,607 in comparison with the prior fiscal year. The total fund balance is restricted for debt service, assigned to subsequent year's expenditures, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

The government-wide financial statements include all governmental activities that are principally supported by special assessments. The District does not have any business-type activities. The governmental activities of the District include the general government and maintenance functions.

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION SEPTEMBER 30.

	,					
		2023	2022			
Current and other assets	\$	871,973	\$	750,521		
Capital assets, net of depreciation		5,848,015		6,102,280		
Total assets	***************************************	6,719,988		6,852,801		
Current liabilities		222,972		272,184		
Long-term liabilities		8,845,000		9,065,000		
Total liabilities		9,067,972		9,337,184		
Net position						
Net investment in capital assets		(2,996,985)		(2,962,720)		
Restricted		467,037		437,650		
Unrestricted		181,964		40,687		
Total net position	\$	(2,347,984)	\$	(2,484,383)		

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

	2023			2022
Revenues:				
Program revenues				
Charges for services	\$	1,039,284	\$	854,822
Operating grants and contributions		28,766		2,061
General revenues				
Unrestricted investment earnings		1,276		119
Total revenues		1,069,326		857,002
Expenses:				
General government		126,792		115,236
Maintenance and operations		299,023		286,845
Interest		507,112		519,092
Total expenses		932,927		921,173
Change in net position		136,399		(64,171)
Net position - beginning		(2,484,383)		(2,420,212)
Net position - ending	\$	(2,347,984)	\$	(2,484,383)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$932,927. The costs of the District's activities were primarily funded by program revenues. Program revenues of the District are comprised primarily of assessments for the current and prior fiscal years. The increase in program revenues over the prior year is primarily due to an increase in per unit operations and maintenance assessment rates in the current year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2023, the District had \$7,627,500 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$1,779,485 has been taken, which resulted in a net book value of \$5,848,015. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2023, the District had \$8,845,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

For the subsequent fiscal year, the District anticipates an increase in expenditures associated with lake bank restoration projects.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT CITY OF FORT MYERS, FLORIDA STATEMENT OF NET POSITION SEPTEMBER 30, 2023

	Governmental Activities		
ASSETS			
Cash	\$	195,562	
Assessments receivable		2,520	
Restricted assets:			
Investments		673,891	
Capital assets:			
Depreciable, net		5,848,015	
Total assets		6,719,988	
LIABILITIES			
Accounts payable		4,458	
Due to Developer		10,097	
Accrued interest payable		208,417	
Non-current liabilities:			
Due within one year		230,000	
Due in more than one year		8,615,000	
Total liabilities		9,067,972	
NET POSITION			
Net investment in capital assets		(2,996,985)	
Restricted for debt service		467,037	
Unrestricted		181,964	
Total net position	\$	(2,347,984)	

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT CITY OF FORT MYERS, FLORIDA STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

				Program Revenues				et (Expense) evenue and anges in Net Position
			Charges Operating					
				for	Gra	nts and	Go	overnmental
Functions/Programs	E	xpenses	9	Services	Cont	ributions	Activities	
Primary government: Governmental activities:								
General government	\$	126,792	\$	311,551	\$	-	\$	184,759
Maintenance and operations		299,023		-		-		(299,023)
Interest on long-term debt		507,112		727,733		28,766		249,387
Total governmental activities		932,927	1,039,284 28,766			28,766		135,123
			Ger	neral revenu	ies:			
			Ir	vestment ea	arnings	3		1,276
				Total gen	eral re	venues		1,276
			Ch	ange in net	positio	n		136,399
			Ne	t position -	beginn	ning	***************************************	(2,484,383)
			Ne	t position -	ending	1	\$	(2,347,984)

See notes to the financial statements

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT CITY OF FORT MYERS, FLORIDA BALANCE SHEET GOVERNMENTAL FUNDS SEPTEMBER 30, 2023

	 Major	Total		
		Debt	Governmenta	
	 General	 Service		Funds
ASSETS				
Cash	\$ 195,562	\$ -	\$	195,562
Investments	~	673,891		673,891
Assessments receivable	 957	1,563		2,520
Total assets	 196,519	\$ 675,454	\$	871,973
LIABILITIES Liabilities:				
Accounts payable	\$ 4,458	\$ _	\$	4,458
Due to Developer	10,097	-		10,097
Total liabilities	 14,555	 _		14,555
FUND BALANCES Restricted for:				
Debt service	-	675,454		675,454
Assigned to:				
Public facilities report	5,000	-		5,000
3 Months working capital	116,480	-		116,480
Unassigned	 60,484	-		60,484
Total fund balances	 181,964	 675,454		857,418
Total liabilities and fund balances	\$ 196,519	\$ 675,454	\$	871,973

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT CITY OF FORT MYERS, FLORIDA RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION SEPTEMBER 30, 2023

Fund balance - governmental funds		\$ 857,418
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of accumulated depreciation, in the assets of the government as a whole. Capital assets Accumulated depreciation	7,627,500 (1,779,485)	5,848,015
Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements. Accrued interest payable Bonds payable	(208,417) (8,845,000)	(9,053,417)
Net position of governmental activities		\$ (2,347,984)

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT CITY OF FORT MYERS, FLORIDA STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Major Funds					Total
				Debt	Go	vernmental
		General		Service		Funds
REVENUES						
Assessments	\$	311,551	\$	727,733	\$	1,039,284
Interest		1,276		28,766		30,042
Total revenues		312,827		756,499		1,069,326
EXPENDITURES						
Current:						
General government		126,792		-		126,792
Maintenance		44,758		-		44,758
Debt service:						
Principal		-		220,000		220,000
Interest		-		512,169		512,169
Total expenditures		171,550		732,169		903,719
Excess (deficiency) of revenues						
over (under) expenditures		141,277		24,330		165,607
Fund balances - beginning		40,687		651,124		691,811
Fund balances - ending	\$	181,964	\$	675,454	\$	857,418

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT CITY OF FORT MYERS, FLORIDA RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Net change in fund balances - total governmental funds	\$ 165,607
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.	(254,265)
Repayments of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	220,000
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	5,057
Change in net position of governmental activities	\$ 136,399

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT CITY OF FORT MYERS, FLORIDA NOTES TO FINANCIAL STATEMENTS

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Waterford Landing Community Development District ("District") was created by Ordinance 3319 of the Board of City Council of the City of Fort Myers, Florida enacted on March 6, 2006 and established pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue Bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

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

The Board has the responsibility for:

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

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

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

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

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

Prepaid Items

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

Capital Assets

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

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

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

Assets Years
Infrastructure 15 - 40

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures.

Unearned Revenue

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

<u>Investments</u>

The District's investments were held as follows at September 30, 2023:

				Amorti	zed Cost	Credit Risk	Maturities
First	American	Government	Obligations				Weighted average of the fund
Fund -	Class Y			\$	673,891	S&P AAAm	portfolio: 24 days
				\$	673,891		

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

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

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

However, the Bond Indentures limit the type of investments held using unspent proceeds.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

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

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

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

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2023, was as follows:

	١	Beginning Balance	,	Additions	Reductions	Ending Balance
Governmental activities						
Capital assets, being depreciated						
Infrastructure	_\$_	7,627,500	\$		\$ -	\$ 7,627,500
Total capital assets, being depreciated		7,627,500		-	-	7,627,500
Less accumulated depreciation for:						
Infrastructure		1,525,220		254,265	-	1,779,485
Total accumulated depreciation		1,525,220		254,265		 1,779,485
Total capital assets, being depreciated, net		6,102,280		(254,265)	_	 5,848,015
Governmental activities capital assets, net	_\$	6,102,280	\$	(254,265)	\$ -	\$ 5,848,015

Depreciation was charged to maintenance and operations.

NOTE 6 – LONG-TERM LIABILITIES

On August 18, 2014, the District issued \$10,440,000 of Capital Improvement Revenue Bonds, Series 2014 consisting of \$4,935,000 Term Bonds Series 2014 due on May 1, 2034 with a fixed interest rate of 5.50% and \$5,505,000 Term Bonds Series 2014 due on May 1, 2044 with a fixed interest rate of 5.75%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2014. Principal on the Bonds is to be paid serially commencing May 1, 2015 through May 1, 2044.

The Series 2014 Bonds are subject to redemption at the option of the District prior to their maturity. The Series 2014 Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

NOTE 6 - LONG-TERM LIABILITIES (Continued)

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2023.

Changes in long-term liability activity for the fiscal year ended September 30, 2023 were as follows:

	 Beginning Balance		Additions Reductions		Ending Balance		Due Within One Year		
Governmental activities									
Bonds payable:									
Series 2014	\$ 9,065,000	\$	_	\$	220,000	\$	8,845,000	\$	230,000
Total	\$ 9,065,000	\$	-	\$	220,000	\$	8,845,000	\$	230,000

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

Year ending	Governmental Activities						
September 30:	Principal		Interest		Total		
2024	\$	230,000	\$	\$ 500,200		730,200	
2025		240,000		487,550		727,550	
2026		255,000		474,351		729,351	
2027		270,000		460,325		730,325	
2028		285,000		445,475		730,475	
2029-2033		1,680,000		1,974,650		3,654,650	
2034-2038		2,225,000		1,554,675		3,779,675	
2039-2043		2,960,000		626,750		3,586,750	
2044		700,000		40,250		740,250	
Total	\$	8,845,000	\$	6,564,226	\$	15,409,226	

NOTE 7 – DEVELOPER TRANSACTIONS

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

NOTE 8 – CONCENTRATION

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

NOTE 9 - MANAGEMENT AGREEMENTS

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

NOTE 10 – COMMON AREA MAINTENANCE AGREEMENT

In a prior fiscal year, the District entered into a common area maintenance agreement with Lindsford Master Association, Inc. ("the Association"). The agreement shall automatically renew annually, unless terminated by either party in accordance with the agreement. The Association shall budget for and raise the revenues necessary to operate and maintain the Improvements, and be solely responsible for all costs and liabilities that are associated with or arise out of, the maintenance services and materials relating to the Improvements set forth in the agreement.

NOTE 11 – RISK MANAGEMENT

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

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT CITY OF FORT MYERS, FLORIDA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts Original & Final		Actual Amounts		Variance with Final Budget - Positive (Negative)	
REVENUES						
Assessments	\$	309,175	\$	311,551	\$	2,376
Interest		6		1,276		1,270
Total revenues		309,181		312,827		3,646
EXPENDITURES Current: General government Maintenance Total expenditures	and the same of th	130,068 179,108 309,176		126,792 44,758 171,550		3,276 134,350 137,626
Excess (deficiency) of revenues over (under) expenditures	\$	5		141,277		141,272
Fund balance - beginning				40,687	•	
Fund balance - ending		;	\$	181,964	:	

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT CITY OF FORT MYERS, FLORIDA NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT CITY OF FORT MYERS, FLORIDA OTHER INFORMATION – DATA ELEMENTS REQUIRED BY FL STATUTE 218.39(3)(C) FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023 UNAUDITED

<u>Element</u>	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	5
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	3
Employee compensation	\$2,401.10
Independent contractor compensation	\$53,744.60
Construction projects to begin on or after October 1; (>\$65K)	None
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$337.94
	Debt service - \$792.89
Special assessments collected	\$1,039,284
Outstanding Bonds:	see Note 6 for details



951 Yamato Road • Suite 280 Boca Raton, Florida 33431 (561) 994-9299 • (800) 299-4728 Fax (561) 994-5823 www.graucpa.com

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 Waterford Landing Community Development District City of Fort Myers, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Waterford Landing Community Development District, City of Fort Myers, Florida ("District") as of and for the fiscal 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 opinion thereon dated June 4, 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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Dun & Association
June 4, 2024



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

To the Board of Supervisors Waterford Landing Community Development District City of Fort Myers, Florida

We have examined Waterford Landing Community Development District, City of Fort Myers, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2023. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2023.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Waterford Landing Community Development District, City of Fort Myers, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Dear & association

June 4, 2024



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

To the Board of Supervisors Waterford Landing Community Development District City of Fort Myers, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Waterford Landing Community Development District, City of Fort Myers, Florida ("District") as of and for the fiscal year ended September 30, 2023 and have issued our report thereon dated June 4, 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.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards; and Independent Auditor's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 4, 2024, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

We wish to thank Waterford Landing Community Development District, City of Fort Myers, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

De na & association

June 4, 2024

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2022.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2023.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2023.

- 4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
- 5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
- 6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2023. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
- 7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

WATERFORD LANDING

COMMUNITY DEVELOPMENT DISTRICT

RESOLUTION 2024-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

WHEREAS, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2023;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WATERFORD LANDING 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 22nd day of August, 2024.

ATTEST:	WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors

WATERFORD LANDING

COMMUNITY DEVELOPMENT DISTRICT



Memorandum

To: Board of Supervisors

From: District Management

Date: August 22, 2024

RE: HB7013 - Special Districts Performance Measures and Standards

Reporting

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A: Goals, Objectives and Annual Reporting Form

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT Performance Measures/Standards & Annual Reporting Form October 1, 2024 – September 30, 2025

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

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

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

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

Achieved: Yes □ No □

Goal 1.2 Notice of Meetings Compliance

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

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

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

Achieved: Yes □ No □

Goal 1.3 Access to Records Compliance

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

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

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

Achieved: Yes □ No □

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

Goal 2.1 District Infrastructure and Facilities Inspections

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

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

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

Achieved: Yes □ No □

3. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Goal 3.1 Annual Budget Preparation

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

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

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

Achieved: Yes □ No □

Goal 3.2 Financial Reports

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

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

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

Achieved: Yes □ No □

Goal 3.3 Annual Financial Audit

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

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

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

Achieved: Yes □ No □

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

WATERFORD LANDING

COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED FINANCIAL STATEMENTS

WATERFORD LANDING
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JULY 31, 2024

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT BALANCE SHEET GOVERNMENTAL FUNDS JULY 31, 2024

		General Fund	De	bt Service Fund	Go	Total vernmental Funds
ASSETS						
Cash	\$	518,260	\$	-	\$	518,260
Investments						
Revenue 2014		-		338,852		338,852
Reserve 2014		-		362,184		362,184
Prepayment 2014		-		41		41
Due from general fund		<u> </u>		2,450		2,450
Total assets	\$	518,260	\$	703,527	\$	1,221,787
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	\$	1,000	\$	_	\$	1,000
Developer advance	•	2,500	•	_	•	2,500
Due to debt service		2,450		_		2,450
Due to Developer		7,597		_		7,597
Total liabilities		13,547		-		13,547
Fund balances						
Restricted for:						
Debt service		-		703,527		703,527
Assigned:						
Public facilities report		5,000		-		5,000
3 Months working capital		116,480		-		116,480
Unassigned		383,233		<u> </u>		383,233
Total fund balances		504,713		703,527		1,208,240
Total liabilities and fund balances	\$	518,260	\$	703,527	\$	1,221,787

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GENERAL FUND

FOR THE PERIOD ENDED JULY 31, 2024

	Current Month	Year to Date	Budget	% of Budget
REVENUES		·		
Assessment levy: on-roll	\$ -	\$ 402,395	\$ 400,461	100%
Interest and miscellaneous	220	2,181		N/A
Total revenues	220	404,576	400,461	101%
EXPENDITURES				
Professional				
Supervisor's fees	-	1,722	4,306	40%
Management	4,202	42,024	50,429	83%
Audit fees	-	6,800	6,800	100%
Dissemination agent fees	83	833	1,000	83%
Trustee fees	-	4,760	4,760	100%
Arbitrage rebate calculation	-	<u>-</u>	750	0%
Legal	-	5,648	10,000	56%
Telephone	17	167	200	84%
Engineering	-	8,934	27,000	33%
Stormwater system maintenance	-	-	20,000	0%
Lift station water meter	-	501	250	200%
Lake bank restoration	-	-	304,500	0%
Postage	22	22	750	3%
Insurance	-	7,195	7,300	99%
Printing and reproduction	42	417	500	83%
Legal advertising	-	171	1,500	11%
Other current charges	-	-	500	0%
Annual district filing fee	-	175	175	100%
Website hosting	-	705	705	100%
ADA website compliance	4.000	- 00.074	210	0%
Total professional	4,366	80,074	441,635	18%
Other fees & charges				-0/
Property appraiser	-	-	1,430	0%
Tax collector		1,753	953	184%
Total other fees & charges	4.000	1,753	2,383	74%
Total expenditures	4,366	81,827	444,018	18%
Excess/(deficiency) of revenues				
over/(under) expenditures	(4,146)	322,749	(43,557)	
Fund balances - beginning Assigned:	508,859	181,964	181,767	
Public facilities report	5,000	5,000	5,000	
3 Months working capital	116,480	116,480	116,480	
Unassigned	383,233	383,233	16,730	
Fund balances - ending	\$ 504,713	\$ 504,713	\$ 138,210	

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES DEBT SERVICE FUND SERIES 2014 FOR THE PERIOD ENDED JULY 31, 2024

	Curre Mon		Year To Date	Budget	% of Budget
REVENUES		,			
Special assessment - on roll	\$	- \$	725,726	\$ 725,399	100%
Interest	2	.,814	32,548		N/A
Total revenues	2	.,814	758,274	725,399	105%
EXPENDITURES					
Debt service					
Principal		-	230,000	230,000	100%
Interest		<u> </u>	500,200	500,200	100%
Total expenditures			730,200	730,200	100%
Excess/(deficiency) of revenues					
over/(under) expenditures	2	,814	28,074	(4,801)	
Fund balances - beginning	700	,713	675,453	666,049	
Fund balances - ending	\$ 703	\$,527	703,527	\$ 661,248	

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

1 2 3 4		MINUTES OF WATERFORD COMMUNITY DEVELO	LANDING	
5	The Board of Super	visors of the Waterfo	ord Landing Communi	ty Development District
6	held a Regular Meeting on	May 9, 2024 at 1:00	0 p.m., at the Linsfor	d Amenity Center, 4101
7	Dutchess Park Road, Fort M	yers, Florida 33916.		
8				
9 10	Present:			
11	Charles Cox		Chair	
12	Marcina Strang (via	telephone)	Vice Chair	
13	Robert Stillman		Assistant Secretary	
14	Joyce Hein		Assistant Secretary	
15				
16 17	Also present:			
18	Daniel Rom		District Manager	
19	Kristen Thomas		Wrathell, Hunt and	Associates IIC
20	Whitney Sousa (via t	elenhone)	District Counsel	Associates, LLC
21	Frank Savage	erepriorie,	District Engineer	
22	Ed Fitzgerald		Supervisor-Appoint	ee
23				
24	Residents present:			
25	·			
26	Susan Diorio	Ron Bozinovich	Kevin O'Connor	Charles Tennusch
27	David Feyesh	Other Residents		
28				
29				
30	FIRST ORDER OF BUSINESS		Call to Order/Roll C	Call
31				
32	Mr. Rom called the r	neeting to order at 1:	08 p.m.	
33	Supervisors Cox, H	ein and Stillman we	ere present. Supervis	or Strang attended via
34	telephone. Supervisor Accar	rdo was absent.		
35				
36	SECOND ORDER OF BUSINE	SS	Public Comments	
37 20	Mr Pam avalained +	ha protocols for publi	c commonts during Bo	ogular Mootings
38	·		c comments during Re	guiai ivieetiiigs.
39	No members of the	public spoke.		
40				

41 42 43	THIR	O ORDER OF BUSINESS	Acceptance of Resignation of Donn Accardo [Seat 5]
44		Mr. Rom presented Ms. Donna Ac	cardo's resignation and thanked Ms. Accardo for he
45	servic	e to the community.	-
46		·	
47		On MOTION by Ms. Hein and so	econded by Mr. Cox, with all in favor, the
48		resignation of Ms. Donna Accardo	• • •
49			
50 51	FOUR	TH ORDER OF BUSINESS	Consideration of Appointment to Fi
52			Unexpired Term of Seat 5; Term Expire
53			November 2026
54 55		Mr. Cox nominated Mr. Ed Fitzgera	d to fill Seat 5.
56		No other nominations were made.	
57			
58 59 60 61		On MOTION by Mr. Stillman and appointment of Mr. Ed Fitzgerald t	seconded by Ms. Hein, with all in favor, the o fill Seat 5, was approved.
62		Mr. Cox discussed Mr. Fitzgerald's	background and public service as an associate judge
63	Coun	ty attorney, HOA president, City Cour	cilmember and Board of Education member.
64		Mr. Rom, a Notary of the State of F	lorida and duly authorized, administered the Oath o
65	Office	e to Mr. Edward Fitzgerald. Mr. Rom	provided the following items, which he will review
66	with I	Mr. Fitzgerald following the meeting:	
67	A.	Required Ethics Training and Disclo	osure Filing
68		Sample Form 1 2023/Instru	ctions
69		Mr. Rom presented the Memoran	dum related to the requirement for Board Member
70	to co	mplete four hours of ethics training b	y December 31, 2024 and to file Form 1 electronical
71	by Jul	y 1, 2024. Mr. Fitzgerald will not be	required to complete the ethics continuing education
72	requi	rement in 2024; he has until Deceml	per 31, 2025. Ms. Sousa discussed ethics training he
73	firm v	vill be conducting, via Zoom; no in-pe	rson quorum is necessary for the training.
74	В.	Membership, Obligation and Resp	onsibilities
75	C.	Guide to Sunshine Amendment an	d Code of Ethics for Public Officers and Employees

May 9, 2024

76	D.	Form 8B: Memorandum of Voting Conf	lict for County, Municipal and other Local
77		Public Officers	
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79 80 81 82	FIFTH	ORDER OF BUSINESS	Consideration of Resolution 2024-02, Electing and Removing Officers of the District and Providing for an Effective Date
83		Mr. Rom presented Resolution 2024-02. M	s. Hein nominated the following:
84		Charles P. Cox, Sr.	Chair
85		Marcina Ann Strang	Vice Chair
86		Joyce L. Hein	Assistant Secretary
87		Robert E. Stillman	Assistant Secretary
88		Edward Fitzgerald III	Assistant Secretary
89		No other nominations were made.	
90		This Resolution removes the following from	n the Board:
91		Donna Accardo	Assistant Secretary
92		The following prior appointments by the Bo	pard remain unaffected by this Resolution:
93		Craig Wrathell	Secretary
94		Daniel Rom	Assistant Secretary
95		Craig Wrathell	Treasurer
96		Jeff Pinder	Assistant Treasurer
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98 99 100 101		On MOTION by Mr. Fitzgerald and seco Resolution 2024-02, Electing, as nomina District and Providing for an Effective Date	ated, and Removing Officers of the
102 103 104 105	SIXTH	ORDER OF BUSINESS	Consideration of Lake Bank Restoration Estimates
106	A.	Crocker Land Development, LLC #598	
107	В.	SOLitude Lake Management	
108		Mr. Rom recalled that, at a previous meeti	ng, the Board authorized the District Engineer
109	to sol	icit bids for lake bank restoration.	

Mr. Savage stated that, during the previous meeting, he gave an extensive overview regarding the lake bank inspection and presented an exhibit detailing various aspects of the erosion observed. The Board authorized Staff to solicit estimates for Phase 1 restoration, which includes Lakes 5, 10 and 14, and designated Mr. Cox as the CDD liaison to work with Staff in between meetings. He distributed a summary of impacted lake banks and stated that, while three contractors asked to submit estimates, one bidder withdrew their proposal.

The Board and Staff discussed the Summary, the scope of work, changes to the phases of remediation, plans and specifications, the proposals received, use of in-haul and reclaimed materials and the recommended approaches for lake bank remediation. The District Engineer's recommendation for coconut erosion mat materials was discussed.

Mr. Savage discussed the expected lifespan of repairs and the ongoing nature of lake bank erosion remediations. He suggested reserves be set aside for long-term management of projects. Photo documentation and inspection processes address pre and post-conditions. Although permitting is not required for remediations, the District Engineer recommends reputable contractors; after the preconstruction meeting, the District Engineer provides minimal on-site supervision and monitoring to reduce costs.

Discussion ensued regarding the need to ascertain how the sod at Lake 5 will be watered, given the possible lack of sprinklers. Mr. Kevin O'Connor will investigate it and advise.

At Ms. Strang's request, Mr. Rom stated he will ensure that before and after photos are taken. Mr. Savage stated the information related to the exact locations of the erosion will also be retained. Ms. Strang thinks drone video would be excellent.

Discussion ensued regarding the scope of work and estimates provided.

Mr. Savage stated the estimates came in higher than anticipated; prices generally increase slightly when splitting a project into phases. His firm has worked with both SOLitude and Crocker Land Development (Crocker) many times. He disclosed that Barraco's Chief Project Manager, Doug Tarr, is the son-in-law of the owner of Crocker.

Mr. Fitzgerald asked if "bulkhead" solutions were considered and stated, in a Development in South Carolina, at which he was President, an expansive study of materials was done and they found that, in the long term, the hardened solution more than paid for itself.

Mr. Savage stated that hardened shoreline solutions, which are more expensive and require permitting, can be considered. He stated many of his CDDs are in Lee County and Lee

County has a very strong resistance to large amounts of hardened shorelines; he is unsure if the City of Fort Myers has the same restrictions.

The Board and Staff discussed hardened shorelines, permitting with the City and with the South Florida Water Management District (SFWMD) and if the greater initial cost provides greater longevity and overall cost-savings over time with a hardened shoreline.

Mr. Savage discussed his experience with hardened shorelines installed in Southwest Florida. Other Barraco employees can provide additional information, research and opinions and present hardened shoreline and other solutions for consideration.

Discussion ensued regarding lake bank erosion repairs in other CDDs.

Ms. Strang suggested obtaining estimates for more permanent solutions.

It was noted that there is a very narrow window for the erosion repairs behind the Phase 3 Amenity Center. Mr. Savage stated, if approval is not received during today's meeting, those repairs will likely need to be delayed until the next dry season.

Mr. Rom stated that the Crocker proposal does not include a warranty, possibly due to the impending rainy season.

Mr. Savage stated that any solution other than what is currently permitted through the City, which is restoration to current conditions, will likely require permitting, which might be tricky and time consuming. There is prudence to waiting and considering all options; there are no aspects of the project that require immediate action but completing at least one lake could provide the Board with information when the Board considers subsequent phases.

Discussion ensued regarding the proposal verbiage related to warranty and the likelihood that new estimates will be needed for remediation to begin after the rainy season, probably in December.

Mr. Savage stated, once the scope is determined, the erosion should be clearly documented and the scope of work trued-up before work begins. If the criteria changes, SOLitude can be reconsidered, as its bid was withdrawn based on the previous scope of work. He stated that lake bank restoration is best done during the dry season because the water level needs to be low enough to excavate and reshape the shorelines and to adjust the slope on bulkheads and underwater. Work is best done when conditions are as dry as possible. Some initial research is needed before he can opine on a bulkhead solution.

Resident Kevin O'Connor asked if the CDD has ever undertaken any lake remediation. Mr. Rom stated that the Developer did some minor remediation right after turnover but this is the Board's first round of remediation. Remediation will be functional and not purely aesthetic. Mr. O'Connor asked if property owners closer to the encroaching water should be moved up on the priority list.

Mr. Rom stated that Lake 5 was prioritized because those properties do not have additional issues arising from private property; therefore, those areas can be addressed sooner. Homeowners in some other areas must address issues arising from private property before the CDD can perform its work. Asked how long the remediation project across all phases will take, Mr. Rom estimated that it could take as long as ten years.

The scope of work, erosion remediation methods, possibility of water rising above the sod line and the usage of sod intentionally installed below the water line for erosion control purposes, were discussed.

Asked if erosion can affect water levels and necessitate dredging, Mr. Savage stated the volume of the lakes versus the amount of erosion loss is unlikely to necessitate dredging. He stated that all 19 lakes are not interconnected; there are several sub-basins.

Discussion ensued regarding the lakes, basins and interconnections. It was noted that, theoretically, within the basin, all of the lakes will rise and fall to the outfall level.

Mr. Savage stated that control structures at the discharge point dictate water levels.

Mr. Rom noted the need to consider timing; the SOLitude proposal includes specific warranties for materials and labor but the Crocker proposal does not, which is likely due to the timing. He stated that the Board needs to approve the proposed Fiscal Year 2025 budget by June 15, 2024. He recalled Mr. Fitzgerald's discussion of an order of magnitude and analysis and estimated that the solutions outlined in the Crocker proposal could cost upwards of \$1 million for all the lakes and the bulkhead solutions are seemingly costlier in the short term.

On MOTION by Mr. Stillman and seconded by Ms. Hein, with all in favor, declining the proposals, deferring remediation work and authorizing Staff to review alternate bulkhead solutions and present other proposals or an analysis, were approved.

203	-	The Board authorized Mr. Cox to work	with Staff regarding further proposals, including
204	the bulk	chead solution.	
205		Mr. Savage left the meeting at 2:22 p.i	n
	•	wir. Savage left the meeting at 2.22 p.i	
206 207	SEVENT	H ORDER OF BUSINESS	Consideration of Resolution 2024-03
208 209 210 211 212 213			Approving a Proposed Operation and Maintenance Budget for Fiscal Year 2024/2025; Setting a Public Hearing Thereon Pursuant to Florida Law Addressing Transmittal, Posting, and Publication Requirements; and Providing
214 215			an Effective Date
216	ſ	Mr. Rom presented Resolution 2024-	03. He reviewed the proposed Fiscal Year 2025
217	budget,	highlighting any line item increases, de	ecreases and adjustments, compared to the Fisca
218	Year 20	24 budget, and explained the reason	s for any changes. Assessments would increase
219	\$54.50	per unit.	
220	I	Discussion ensued regarding the possi	bility of obtaining a loan, if the more expensive
221	bulkhea	d option is deemed in the best interest	of the CDD. Mr. Rom will research and advise.
222			
223 224 225 226 227 228 229	1	Resolution 2024-03, Approving a Prop for Fiscal Year 2024/2025; Setting a Pu Law on August 22, 2024 at 11:00 a.n Dutchess Park Road, Fort Myers,	conded by Ms. Hein, with all in favor, osed Operation and Maintenance Budget ablic Hearing Thereon Pursuant to Florida n., at the Linsford Amenity Center, 4101 Florida 33916; Addressing Transmittal, ts; and Providing an Effective Date, was
230 231	51011 7 11		
232 233 234 235 236 237 238	EIGHTH	ORDER OF BUSINESS	Consideration of Resolution 2024-04 Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2024/2025 and Providing for an Effective Date
239	ſ	Mr. Rom presented Resolution 2024-04	I .
240	-	The following change will be made to tl	ne Fiscal Year 2024/2025 Meeting Schedule:

DATE: Insert "November 21, 2024"

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Financial

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On MOTION by Mr. Cox and seconded by Mr. Fitzgerald, with all in favor, Resolution 2024-04, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2024/2025, as amended, and Providing for an Effective Date, was adopted.

Unaudited Financial Statements as of March 31, 2024, were accepted.

of

Statements as of March 31, 2024

Acceptance

Meeting Minutes

Staff Reports

Unaudited

Approval of January 25, 2024 Regular

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On MOTION by Ms. Hein and seconded by Mr. Stillman, with all in favor, the

NINTH ORDER OF BUSINESS

TENTH ORDER OF BUSINESS

On MOTION by Ms. Hein and seconded by Mr. Stillman, with all in favor, the January 25, 2024 Regular Meeting Minutes, as presented, were approved.

ELEVENTH ORDER OF BUSINESS

District Counsel: Straley Robin Vericker

Required Ethics Training

Ms. Sousa discussed the Sunshine Law requirements, public records requests, Code of Ethics and potential voting conflicts, as outlined in the packet provided by the District Manager. Board Members are encouraged to contact the District Manager or District Counsel with questions or when possible conflicts arise.

Ms. Sousa will email the Board Members to schedule workshops for the required ethics training, which will be conducted via Zoom.

- В. District Engineer: Barraco and Associates, Inc.
- There was no report.
- C. District Manager: Wrathell, Hunt and Associates, LLC
 - 1,512 Registered Voters in District as of April 15, 2024
 - Mr. Rom noted the following:
- 278 Seats 1 and 2, currently held by Joyce Hein and Robert Stillman, respectively, will be up for election at the November 2024 General Election.

- Candidates must be a citizen of the United States, at least 18 years of age, a legal resident of Florida, reside within the CDD and be a registered voter in Lee County.
- The candidate qualifying period is noon, June 10, 2024 to noon, June 14, 2024; information is available from the Supervisor of Elections.
 - NEXT MEETING DATE: August 22, 2024 at 11:00 AM
 - QUORUM CHECK

All Supervisors confirmed their attendance at the August 22, 2024 meeting.

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TWELFTH ORDER OF BUSINESS

Supervisors' Requests

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There were no Supervisors' requests.

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THIRTEENTH ORDER OF BUSINESS

Public Comments

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Mr. O'Connor thanked the Board and Staff for their contributions. He asked if a combination of the two solutions for lake bank remediation, bulkhead and other remediation, can be combined. Mr. Stillman replied affirmatively; as Mr. Savage indicated, the SFWMD will have a lot of input and the amount of hardscape might be limited. Some remediations might address slope and placement of bulkhead and normal runoff must be considered; the solution must not impede water reaching the lake.

Discussion ensued regarding homes where the lot grading was altered since first approved by the City, whether it was due to settling, alteration, swimming pools or gutter discharge. As discussed at the last meeting, the CDD can only spend funds on CDD property; in some cases, homeowners will be required to address issues on their property before the CDD can address remediations.

Ms. Sousa noted that it might be possible for the CDD to finance certain remediations on CDD property that it is required to maintain.

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FOURTEENTH ORDER OF BUSINESS

Adjournment

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On MOTION by Mr. Cox and seconded by Mr. Stillman, with all in favor, the meeting adjourned at 2:53 p.m.

316 317	Secretary/Assistant Secretary	Chair/Vice Chair	
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DRAFT

WATERFORD LANDING CDD

May 9, 2024

WATERFORD LANDING

COMMUNITY DEVELOPMENT DISTRICT

STAFF REPORTS

WATERFORD LANDING COMMUNITY DEVELOPMENT DISTRICT **BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE LOCATION** Linsford Amenity Center, 4101 Dutchess Park Road, Fort Myers, Florida 33916 DATE POTENTIAL DISCUSSION/FOCUS TIME November 21, 2024* **Regular Meeting** 11:00 AM January 23, 2025 **Regular Meeting** 11:00 AM April 24, 2025 **Regular Meeting** 11:00 AM **Public Hearing & Regular Meeting** August 28, 2025 11:00 AM

The November meeting is one (1) week earlier to accommodate the Thanksgiving Day holiday.

^{*}Exception