

FRONTERRA COMMUNITY DEVELOPMENT DISTRICT
Suite 100, 707 Orchid Drive
Naples, FL 34102

May 21, 2020

Board of Supervisors
Fronterra Community Development District

Dear Board Members:

The Special Meeting of the Board of Supervisors of the Fronterra Community Development District will be held on **May 21, 2020 at 1:30 p.m., VIA ZOOM VIRTUAL CONFERENCE CALL.**

The Special Board Meeting agenda is as follows:

1. Call to Order/Roll Call
2. Public Comment Period

GENERAL DISTRICT ITEMS

3. Proof of Publication Exhibit 1

ADMINISTRATIVE MATTERS

4. Consideration of August 15, 2019 Regular Meeting Minutes Exhibit 2
5. Consideration of Resolution 2020-1. A resolution of the Board of Supervisors of the Fronterra Community Development District adopting an internal controls policy consistent with Section 218.33, Florida Statutes; providing an effective date. Exhibit 3
6. Consideration of Resolution 2020-2. A resolution of the Board of Supervisors of the Fronterra Community Development District designating a date, time and location for a Landowner's Meeting and election; providing for publication; establishing forms for the Landowner Election; and providing for severability and an effective date. Exhibit 4

7. Consideration of Resolution 2020-3. A resolution of the Board of Supervisors of the Fronterra Community Development District to designate date, time and place of public hearing and authorization to publish notice of such hearing for the purpose of adopting amended and restated rules of procedure and providing an effective date. Exhibit 5

8. Resolution 2020-3 Public Hearing Notice Exhibit 6

9. Ratification of Grau audit proposal letter Exhibit 7

ORGANIZATIONAL MATTERS

None to be considered at this time.

BUDGETARY MATTERS

10. Consideration of Resolution 2020-4. A Resolution of the Board of Supervisors of the Fronterra Community Development District Approving Proposed Budgets for Fiscal Year 2020/2021 and Setting a Public Hearing thereon Pursuant to Florida Law; Addressing Transmittal, posting and Publication Requirements; Addressing Severability; and Providing an Effective Date. Exhibit 8

11. Resolution 2020-4 Public Hearing Notice Exhibit 9

12. Consideration of April 2020 Financial Statements Exhibit 10

FINANCING MATTERS

None to be considered at this time.

OTHER MATTERS

13. Staff Reports

A. District Manager

1. Audit Update

a. Authorization for Board Chairman signature of
Management Letter

2. District Voter Registration from Supervisor of Elections

Exhibit 11

B. District Counsel

C. District Engineer

14. Board Member Comments/Requests

15. Public Comments

16. Adjournment

EXHIBIT 1

Public Notices

Public Notices

**NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING
OF THE FRONTERRA COMMUNITY DEVELOPMENT DISTRICT**

Notice is hereby given that the Board of Supervisors ("Board") of the Fronterra Community Development District ("District") will hold a regular meeting of the Board of Supervisors at 1:30 P.M. on May 21, 2020 to be conducted by Zoom Video Communications remote video conferencing services pursuant to Executive Orders 20-52, 20-69 and 20-112 issued by Governor DeSantis on March 9, 2020, March 20, 2020, and April 29, 2020 respectively, and pursuant to Section 120.54(5)(b)2., Florida Statutes. The meeting is being held for the necessary public purpose of considering the approval of the District's preliminary budget and other matters affecting District operations. At such time the Board is so authorized and may consider any business that may properly come before it.

While it is necessary to hold the above referenced meeting of the District's Board of Supervisors utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. Toward that end, anyone wishing to listen and participate in the meeting can do so telephonically at +1 (301) 715-8592; Meeting ID: 897 2303 8995 Passcode: 747087. Additionally, participants are encouraged to submit questions and comments to the District Manager, Russ Weyer, in advance at (239) 269-1341 or rweyer@ree-i.com to facilitate the Board's consideration of such questions and comments during the meeting.

A copy of the agenda may be obtained at the offices of the District Manager, c/o Russ Weyer by contacting (239) 269-1341, or rweyer@ree-i.com ("District Manager's Office") during normal business hours. The meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meeting may be continued to a date, time, and place to be specified on the record at such meeting.

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

As indicated above, this meeting will be conducted by media communications technology. Anyone requiring assistance in order to obtain access to the telephonic, video conferencing, or other communications media technology being utilized to conduct this meeting should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. Similarly, any person requiring or that otherwise may need assistance accessing or participating in this meeting because of a disability or physical impairment is strongly encouraged to contact the District Manager's Office at least forty-eight (48) hours in advance so that arrangements may be made.

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

District Manager
May 14, 2020

#4190264

EXHIBIT 2

1 **FRONTERRA COMMUNITY DEVELOPMENT DISTRICT**
2 **Suite 100, 707 Orchid Drive**
3 **Naples, FL 34102**

4
5
6 **MINUTES OF MEETING**

7
8 **Board of Supervisors Meeting**
9 **Thursday, August 15, 2019, 1:33 p.m.**
10 **2600 Golden Gate Parkway**
11 **Naples, FL 34105**

12
13 Present and constituting a quorum were:

- | | | |
|----|----------------------------|--------------|
| 14 | | |
| 15 | Brian Goguen | Board Member |
| 16 | John English | Board Member |
| 17 | David Genson | Board Member |
| 18 | Jaime Lopez | Board Member |
| 19 | Mike Levak (via telephone) | Board Member |
| 20 | | |

21 Also, present were:

- | | | |
|----|------------------------------|--|
| 22 | | |
| 23 | Russ Weyer | District Manager, Real Estate Econometrics, Inc. |
| 24 | Brent Buford (via telephone) | District Engineer, Johnson Engineering, Inc. |
| 25 | Lindsay Whelan | District Counsel, Hopping Green & Sams, P.A. |
| 26 | | (joined the meeting in person at 1:41 p.m.) |
| 27 | | |
| 28 | | |

29 **FIRST ORDER OF BUSINESS**

Call to Order and Roll Call

30
31 Mr. Weyer called the meeting to order and proceeded with the roll call. The members in
32 attendance are as outlined above. Mr. Weyer noted that there are two public hearings at
33 this meeting and the meeting was advertised appropriately.

34
35 **SECOND ORDER OF BUSINESS**

Public Comments

36
37 Mr. Weyer noted that the Florida Statutes require that there be an opportunity for Public
38 Comment.

39
40 No one from the public was in attendance so there were no public comments.

1 **THIRD ORDER OF BUSINESS**

Administrative Matters

2
3 **Consideration of the May 16, 2019 Regular Meeting Minutes.**

4
5 There was no discussion or changes suggested.

6
7 On MOTION by Mr. Goguen and seconded by Mr. English with all in favor, the Board of
8 Supervisors of the Fronterra Community Development District approved the minutes of the May
9 16, 2019 Fronterra Community Development District Regular Meeting.

10
11 **Consideration of EGIS Insurance Proposal.**

12
13 Mr. Weyer explained that the proposal is in line as what was in the past, will be going up
14 by \$100 and is in line with the budget. Mr. Genson asked again how much it went up again
15 and Mr. Weyer noted the \$100 increase. Mr. English commented that the coverage didn't
16 change but the premium went up \$100. Mr. Weyer affirmed.

17
18 On MOTION by Mr. Genson and seconded by Mr. Lopez with all in favor, the Board of
19 Supervisors of the Fronterra Community Development District approved the EGIS Insurance
20 Proposal.

21
22 **Consideration of Resolution 2019-5.** A Resolution of the Board of Supervisors of the
23 Fronterra Community Development District Designating the Officers of the District and
24 Providing an Effective Date.

25
26 Jaime's name is misspelled. No other comments were forthcoming.

27
28 On MOTION by Mr. Goguen with Mr. Lopez's name corrected and seconded by Mr. English with
29 all in favor, the Board of Supervisors of the Fronterra Community Development District approved
30 Resolution 2019-5 designating the officers of the District.

31
32 **Consideration of Resolution 2019-6.** A Resolution of the Board of Supervisors of the
33 Fronterra Community Development District Adopting the Annual Meeting schedule for
34 Fiscal Year 2019-2020 and Providing for an Effective Date.

35
36 Mr. Weyer noted that there are no holidays involved and the dates are set as the third
37 Thursday each month.

38
39 On MOTION by Mr. English and seconded by Mr. Goguen with all in favor, the Board of
40 Supervisors of the Fronterra Community Development District approved Resolution 2019-6
41 adopting the District's annual meeting schedule.

42
43 **FOURTH ORDER OF BUSINESS**

Organizational Matters

44
45 There were no organizational matters to be considered.

1
2 **FIFTH ORDER OF BUSINESS**

**Construction-Related
Matters**

3
4
5 Mr. Weyer pointed out that there is still \$100,720 in the construction trust fund account as
6 of July 31st and there is a reimbursement draw request for engineering and legal costs related
7 to the District construction administration in the amount of nearly \$2,800, leaving \$97,892
8 in the account.

9
10 Mr. Genson asked if there is anything contemplated in the District Engineer’s Report that
11 the construction funds could be applied to. Mr. Buford said he would look into that question.
12

13
14 **SIXTH ORDER OF BUSINESS**

Budgetary Matters

15
16 Mr. Weyer said that this meeting is a District Budget public hearing and since there is no
17 public in attendance, there is no need for a motion to open the public hearing but the public
18 hearing portion of the meeting is declared officially open. Mr. Weyer then noted that
19 now is the opportunity for the public to comment on the budget but since there is no public
20 in attendance there is no comments submitted.
21

22 Mr. Weyer then presented Resolution 2019-7.
23

24 **Consideration of Resolution 2019-7.** The Annual Appropriation Resolution of the
25 Fronterra Community Development District (“District”) relating to the Annual
26 Appropriations and Adopting the Budgets for the Fiscal Year beginning October 1, 2019
27 and ending September 30, 2020; Authorizing Budget Amendments; and Providing an
28 Effective Date.
29

30 Mr. Weyer said the annual general operations & maintenance budget is \$64,675 while the
31 annual debt service budget is \$185,112. The two budgets combined total roughly \$250,000.
32

33 He then pointed out that he was able to negotiate the District accountant fee down from
34 \$6,000 to just under \$4,000, while insurance went up about \$100 and the website hosting
35 went up as well since it’s now ADA compliant. The remaining \$1,250 was put into
36 assessment roll preparation which is what the District Manager has to perform in getting
37 the assessment roll ready and submitting. Those were all the changes from the preliminary
38 adopted budget.
39

40 The debt service budget was then explained.
41

42 There was no further discussion.
43

44 On MOTION by Mr. Genson and seconded by Mr. Lopez with all in favor, the Board of
45 Supervisors of the Fronterra Community Development District approved Resolution 2019-7, the
46 District’s annual appropriations and adopting the budgets for fiscal year 2019-2020.

1
2 The budget letter required by and sent to Collier County was presented by Mr. Weyer.

3
4 Mr. Weyer next presented Resolution 2019-8.

5
6 **Consideration of Resolution 2018-8.** A Resolution of the Board of Supervisors of the
7 Fronterra Community Development District making a determination of Benefit and
8 Imposing Special Assessment for Fiscal Year 2019/2020; Providing for the Collection and
9 Enforcement of Special Assessments, including but not limited to Penalties and Interest
10 Theron; Certifying an Assessment Roll; Providing a Severability Clause; and Providing an
11 Effective Date.

12
13 Mr. Weyer explained that the resolution imposes the assessments on the assessment roll to
14 fund the budget. Mr. Lopez asked about the mark up and Mr. Weyer said that the net
15 assessments are marked up 4% for the discount like a property tax and 3.5% for the
16 property appraiser/tax collector fee and that totals 7.5%.

17
18 There was no further discussion.

19
20 On MOTION by Mr. Goguen and seconded by Mr. English with all in favor, the Board of
21 Supervisors of the Fronterra Community Development District approved Resolution 2019-8, that
22 makes a determination of benefit and imposes special assessments for fiscal year 2019/2020.

23
24 Mr. Weyer then presented affidavits of publication and mailing.

25
26 The public hearing was then closed.

27
28 **Consideration of Mattice Business Services accounting services proposal.**

29
30 A proposal to perform supporting accounting procedures from Mattice Business Services
31 was presented to the Board by Mr. Weyer. He indicated that the proposal covers all journal
32 entries and assists with the audit. He said there is a one time charge in this fee and an
33 annual fee from Quickbooks to host the account on their web portal.

34
35 There was no further discussion.

36
37 On MOTION by Mr. English and seconded by Mr. Lopez with all in favor, the Board of
38 Supervisors of the Fronterra Community Development District approved the Mattice Business
39 Services accounting services proposal for fiscal year 2019/2020.

1 **Consideration of the July 31, 2019 Financial Statements.**

2
3 Mr. Weyer presented the District financial statements through July 2019. He said that the
4 District cash flow shows that there has been \$42,000 of income and there has been \$36,000
5 of expenses. Balance sheet shows that we are starting to pick up the construction items.

6
7 Mr. Weyer asked Mr. Buford to work with him to develop the asset valuation list.

8
9 There was no further discussion.

10
11 On MOTION by Mr. Lopez and seconded by Mr. Goguen, with all in favor, the Board of
12 Supervisors of the Fronterra Community Development District accepted the District financial
13 statements through July 31, 2019.

14
15 Ratification of Fiscal Year 2017-2018 Audit.

16
17 Mr. Weyer said that the audit was circulated to the Board back in June and was submitted
18 on time. Mr. Weyer then explained that the audit was clean and that in the report to
19 management section, the audit stated that there we no current year findings, no such matters
20 discovered in recommendations and no such matters were discovered in non-compliance.

21
22 Mr. Goguen asked if Mr. Lopez was ok with the audit and he affirmed that it was fine.

23
24 On MOTION by Mr. Lopez and seconded by Mr. Goguen, with all in favor, the Board of
25 Supervisors of the Fronterra Community Development District ratified the District’s fiscal year
26 2017-2018 Audit.

27
28 Mr. Weyer then presented the District Management Representation Letter for ratification.
29 He said that back in the May meeting, the Board authorized the District Board Chairman
30 to sign the District Management Representation Letter so that that the audit could be
31 submitted before the June 30th deadline.

32
33 On MOTION by Mr. Lopez and seconded by Mr. English, with all in favor, the Board of
34 Supervisors of the Fronterra Community Development District ratified the District Management
35 Representation Letter.

36
37
38 **SEVENTH ORDER OF BUSINESS**

Financing Matters

39
40 There were no other financing matters to be considered.

1 **EIGHTH ORDER OF BUSINESS**

Staff Reports

2
3 **6. Staff Reports**

4
5 **A. Manager’s Report –**

6
7 Mr. Weyer said that someone attempted to forge a check on the District account
8 and that it was flagged and stop gap measures are now in place to thwart future
9 attempts including positive pay where all checks must be approved by the District
10 Manager before the bank pays.

11
12 **B. Attorney’s Report –**

13
14 Ms. Whelan had nothing further to report.

15
16 **C. Interim Engineer’s Report –**

17
18 Mr. Buford asked if Mr. Weyer received the photos and notes from the site visit
19 and Mr. Weyer confirmed receipt. He had nothing further to report.
20
21

22 **NINTH ORDER OF BUSINESS**

Supervisors’ Requests

23
24 There were no Supervisors’ Requests.
25
26

27 **TENTH ORDER OF BUSINESS**

Public Comments

28
29 There were no public comments.
30
31

32 **ELEVENTH ORDER OF BUSINESS**

Adjournment

33
34 On MOTION by Mr. English and seconded by Mr. Lopez with all in favor, the meeting of the
35 Board of Supervisors of the Fronterra Community Development District was adjourned.
36
37
38
39

40 _____
Secretary/Assistant Secretary

40 _____
Chairperson/Vice-Chairperson

41
42
43 _____
44 Print Name

43 _____
44 Print Name

EXHIBIT 3

RESOLUTION 2020-1

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE FRONTERRA COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN INTERNAL CONTROLS POLICY CONSISTENT WITH SECTION 218.33, FLORIDA STATUTES; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Fronterra Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Collier County, Florida; and

WHEREAS, consistent with Section 218.33, *Florida Statutes*, the District is statutorily required to establish and maintain internal controls designed to prevent and detect fraud, waste, and abuse as defined in Section 11.45(1), *Florida Statutes*; promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices; support economical and efficient operations; ensure reliability of financial records and reports; and safeguard assets; and

WHEREAS, to demonstrate compliance with Section 218.33, *Florida Statutes*, the District desires to adopt by resolution the Internal Controls Policy attached hereto as **Exhibit A**.

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

SECTION 1. The attached Internal Controls Policy attached hereto as **Exhibit A** is hereby adopted pursuant to this Resolution.

SECTION 2. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 3. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED THIS 21st DAY OF MAY, 2020.

ATTEST:

**FRONTERRA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman, Board of Supervisors

EXHIBIT "A"

FRONTERRA COMMUNITY DEVELOPMENT DISTRICT INTERNAL CONTROLS POLICY

1. Purpose.

- 1.1. The purpose of this internal controls policy is to establish and maintain internal controls for the Fronterra Community Development District.
- 1.2. Consistent with Section 218.33(3), *Florida Statutes*, the internal controls adopted herein are designed to:
 - 1.2.1. Prevent and detect Fraud, Waste, and Abuse (as hereinafter defined).
 - 1.2.2. Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.
 - 1.2.3. Support economical and efficient operations.
 - 1.2.4. Ensure reliability of financial records and reports.
 - 1.2.5. Safeguard Assets (as hereinafter defined).

2. Definitions.

- 2.1. "Abuse" means behavior that is deficient or improper when compared with behavior that a prudent person would consider a reasonable and necessary operational practice given the facts and circumstances. The term includes the misuse of authority or position for personal gain.
- 2.2. "Assets" means District assets such as cash or other financial resources, supplies, inventories, equipment and other fixed assets, real property, intellectual property, or data.
- 2.3. "Auditor" means the independent auditor (and its employees) retained by the District to perform the annual audit required by state law.
- 2.4. "Board" means the Board of Supervisors for the District.
- 2.5. "District Management" means (i) the independent contractor (and its employees) retained by the District to provide professional district management services to the District and (ii) any other independent contractor (and its employees) separately retained by the District to provide amenity management services, provided said services include a responsibility to safeguard and protect Assets.

- 2.6. “Fraud” means obtaining something of value through willful misrepresentation, including, but not limited to, intentional misstatements or intentional omissions of amounts or disclosures in financial statements to deceive users of financial statements, theft of an entity’s assets, bribery, or the use of one’s position for personal enrichment through the deliberate misuse or misapplication of an organization’s resources.
- 2.7. “Internal Controls” means systems and procedures designed to prevent and detect fraud, waste, and abuse; promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices; support economical and efficient operations; ensure reliability of financial records and reports; and safeguard assets.
- 2.8. “Risk” means anything that could negatively impact the District’s ability to meet its goals and objectives. The term includes strategic, financial, regulatory, reputational, and operational risks.
- 2.9. “Waste” means the act of using or expending resources unreasonably, carelessly, extravagantly, or for no useful purpose.

3. Control Environment.

3.1. Ethical and Honest Behavior.

- 3.1.1. District Management is responsible for maintaining a work environment that promotes ethical and honest behavior on the part of all employees, contractors, vendors and others.
- 3.1.2. Managers at all levels must behave ethically and communicate to employees and others that they are expected to behave ethically.
- 3.1.3. Managers must demonstrate through words and actions that unethical behavior will not be tolerated.

4. Risk Assessment.

- 4.1. Risk Assessment. District Management is responsible for assessing Risk to the District. District Management’s Risk assessments shall include, but not be limited to:
 - 4.1.1. Identifying potential hazards.
 - 4.1.2. Evaluating the likelihood and extent of harm.
 - 4.1.3. Identifying cost-justified precautions and implementing those precautions.

5. Control Activities.

5.1. Minimum Internal Controls. The District hereby establishes the following minimum Internal Controls to prevent and detect Fraud, Waste, and Abuse:

5.1.1. Preventive controls designed to forestall errors or irregularities and thereby avoid the cost of corrections. Preventive control activities shall include, but not be limited to, the following:

5.1.1.1. Identifying and segregating incompatible duties and/or implementing mitigating controls.

5.1.1.2. Performing accounting functions in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards.

5.1.1.3. Requiring proper authorizations to access and/or modify accounting software.

5.1.1.4. Implementing computerized accounting techniques (e.g. to help identify coding errors, avoid duplicate invoices, etc.).

5.1.1.5. Maintaining a schedule of the District's material fixed Assets.

5.1.1.6. Maintaining physical control over the District's material and vulnerable Assets (e.g. lock and key, computer passwords, network firewalls, etc.).

5.1.1.7. Retaining and restricting access to sensitive documents.

5.1.1.8. Performing regular electronic data backups.

5.1.2. Detective controls designed to measure the effectiveness of preventive controls and to detect errors or irregularities when they occur. Detective control activities shall include, but not be limited to, the following:

5.1.2.1. Preparing financial reports in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards.

5.1.2.2. Reviewing financial statements and investigating any material variances between budgeted expenses and actual expenses.

5.1.2.3. Establishing and implementing periodic reconciliations of bank, trust, and petty cash accounts.

- 5.1.2.4. Establishing an internal protocol for reporting and investigating known or suspected acts of Fraud, Waste, or Abuse.
- 5.1.2.5. Engaging in periodic physical inventory counts and comparisons with inventory records.
- 5.1.2.6. Monitoring all ACH (electronic) transactions and the sequencing of checks.
- 5.2. Implementation. District Management shall implement the minimum Internal Controls described herein. District Management may also implement additional Internal Controls that it deems advisable or appropriate for the District. The specific ways District Management implements these minimum Internal Controls shall be consistent with Generally Accepted Accounting Principles (GAAP) and otherwise conform to Governmental Accounting Standards Board (GASB) and American Institute of Certified Public Accountants (AICPA) standards and norms.

6. Information and Communication.

- 6.1. Information and Communication. District Management shall communicate to its employees (needing to know) information relevant to the Internal Controls, including but not limited to any changes to the Internal Controls and/or changes to laws, rules, contracts, grant agreements, and best practices.
- 6.2. Training. District Management shall regularly train its employees (needing the training) in connection with the Internal Controls described herein and promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.

7. Monitoring Activities.

- 7.1. Internal Reviews. District Management shall internally review the District's Internal Controls at least once per year. In connection with this internal review, District Management shall:
 - 7.1.1.1. Review its operational processes.
 - 7.1.1.2. Consider the potential risk of Fraud, Waste, or Abuse inherent in each process.
 - 7.1.1.3. Identify the controls included in the process, or controls that could be included, that would result in a reduction in the inherent risk.
 - 7.1.1.4. Assess whether there are Internal Controls that need to be improved or added to the process under consideration.

7.1.1.5. Implement new controls or improve existing controls that are determined to be the most efficient and effective for decreasing the risk of Fraud, Waste or Abuse.

7.1.1.6. Train its employees on implemented new controls or improvements to existing controls.

7.2. External Audits and Other Reviews. Audits and other reviews may be performed on various components of the District's Internal Controls by the Auditor consistent with Government Auditing Standards (GAS). Audits may identify material deficiencies in the Internal Controls and make recommendations to improve them. District Management shall communicate and cooperate with the Board and the Auditor regarding the potential implementation of Auditor recommendations.

Specific Authority: §§ 190.011(5), 218.33(3), *Florida Statutes*

Effective date: _____, 2020

EXHIBIT 4

RESOLUTION 2020-2

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FRONTERRA COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS' MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, Fronterra Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Collier County, Florida; and

WHEREAS, pursuant to Section 190.006(1), *Florida Statutes*, the District’s Board of Supervisors (“**Board**”) “shall exercise the powers granted to the district pursuant to [Chapter 190, *Florida Statutes*],” and the Board shall consist of five members; and

WHEREAS, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing Board Supervisors for the District on the first Tuesday in November, which shall be noticed pursuant to Section 190.006(2), *Florida Statutes*.

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

1. **EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS.** The Board is currently made up of the following individuals:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	David Genson	November 2020
2	John English	November 2022
3	Brian Goguen	November 2020
4	Mike Levak	November 2020
5	Jaime Lopez	November 2022

This year, Seat 1, currently held by David Genson, Seat 3, currently held by Brian Goguen and Seat 4, currently held by Mike Levak are subject to election by landowners in November 2020. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

2. **LANDOWNER’S ELECTION.** In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisors of the District shall be held on the 19th day of November, 2020, at 1:30 p.m., and located at the offices of Barron Collier Companies, 2600 Golden Gate Parkway, Naples, Florida 34105.

3. **PUBLICATION.** The District’s Secretary is hereby directed to publish notice of the landowners’ meeting and election in accordance with the requirements of Section 190.006(2), *Florida Statutes*.

4. **FORMS.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election have been announced by the Board at its May 21, 2020 meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the District's Local Records Office / District Manager's office, located at Real Estate Econometrics, Inc., 707 Orchid Drive, Suite 100, Naples, Florida 34102.

5. **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.

6. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED THIS 21ST DAY OF MAY, 2020.

**FRONTERRA COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

Chairman, Board of Supervisors

Secretary

Exhibit A: Notice of Landowners' Meeting and Election, Proxy, Ballot Form and Instructions

EXHIBIT A

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE FRONTERRA COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Fronterra Community Development District (“**District**”) the location of which is generally described as comprising a parcel or parcels of land containing approximately 33.21 acres, located directly north of the intersection of Market Street and Davis Boulevard, west of the CR 951 and Interstate 75 intersection in unincorporated Collier County, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) people to the District’s Board of Supervisors (“**Board**”, and individually, “**Supervisor**”). Immediately following the landowners’ meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: November 19, 2020
TIME: 1:30 p.m.
PLACE: Barron Collier Companies
2600 Golden Gate Parkway
Naples, Florida 34105

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, Real Estate Econometrics, Inc., 707 Orchid Drive, Suite 100, Naples, Florida 34102, Ph: (239) 269-1341 (“**District Manager’s Office**”). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner’s proxy. At the landowners’ meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners’ meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager’s Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager’s Office, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

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

Russell Weyer
District Manager
Run Date(s): _____ & _____

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
FRONTERRA COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **November 19, 2020**

TIME: **1:30 P.M.**

LOCATION: **Barron Collier Companies
2600 Golden Gate Parkway
Naples, Florida 34105**

Pursuant to Chapter 190, *Florida Statutes*, and after a Community Development District (“**District**”) has been established and the landowners have held their initial election, there shall be a subsequent landowners’ meeting for the purpose of electing members of the Board of Supervisors (“**Board**”) every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners’ meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners’ meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, three (3) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY

**FRONTERRA COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER 19, 2020**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“**Proxy Holder**”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Fronterra Community Development District to be held at the offices of Barron Collier Companies, 2600 Golden Gate Parkway, Naples, Florida 34105, on November 19, 2020, at 1:30 p.m., and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners’ meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners’ meeting prior to the Proxy Holder’s exercising the voting rights conferred herein.

Printed Name of Legal Owner

Signature of Legal Owner

Date

<u>Parcel Description</u>	<u>Acreage</u>	<u>Authorized Votes</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes*, a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT
FRONTERRA COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER 19, 2020

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2) year term, with the term of office for the successful candidates commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Fronterra Community Development District and described as follows:

<u>Description</u>	<u>Acreage</u>
_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, _____, as Landowner, or as the proxy holder of _____ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
1		
3		
4		

Date: _____

Signed: _____

Printed Name: _____

EXHIBIT 5

RESOLUTION 2020-3

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FRONTERRA COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE DATE, TIME AND PLACE OF PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING AMENDED AND RESTATED RULES OF PROCEDURE AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Fronterra Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Collier County, Florida; and

WHEREAS, the District’s Board of Supervisors (the “Board”) is authorized by Section 190.011(5), *Florida Statutes*, to adopt rules and orders pursuant to Chapter 120, *Florida Statutes*; and

WHEREAS, the Board has previously adopted Rules of Procedure to govern the administration of the District; and

WHEREAS, to provide for efficient and effective District operations and to maintain compliance with recent changes to Florida law, the Board of Supervisors finds that it is in the best interests of the District to adopt an Amended and Restated Rules of Procedure.

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

SECTION 1. A Public Hearing will be held to adopt Amended and Restated Rules of Procedure on August 20, 2020, at 1:30 p.m., at Barron Collier Companies, 2600 Golden Gate Parkway, Naples, Florida 34105.

SECTION 2. The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*.

SECTION 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 18th day of May, 2020.

ATTEST:

**FRONTERRA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

Chairman, Board of Supervisors

EXHIBIT 6

**NOTICE OF RULEMAKING REGARDING THE AMENDED AND RESTATED RULES
OF PROCEDURE OF THE
FRONTERRA COMMUNITY DEVELOPMENT DISTRICT**

A public hearing will be conducted by the Board of Supervisors of the Fronterra Community Development District (“District”) on August 20, 2020 at 1:30 p.m. at Barron Collier Companies, 2600 Golden Gate Parkway, Naples, Florida 34105.

In accord with Chapters 120 and 190, Florida Statutes, the District hereby gives the public notice of its intent to adopt its proposed Amended and Restated Rules of Procedure. The purpose and effect of the proposed Amended and Restated Rules of Procedure is to provide for efficient and effective District operations and to ensure compliance with recent changes to Florida law. Prior notice of rule development was published in the Naples Daily News on December 14, 2016.

The Amended and Restated Rules of Procedure may address such areas as the Board of Supervisors, officers and voting, district offices, public information and inspection of records, policies, public meetings, hearings and workshops, rulemaking proceedings and competitive purchase including procedure under the Consultants Competitive Negotiation Act, procedure regarding auditor selection, purchase of insurance, pre-qualification, construction contracts, goods, supplies and materials, maintenance services, contractual services and protests with respect to proceedings, as well as any other area of the general operation of the District.

Specific legal authority for the adoption of the proposed amended and Restated Rules of Procedure includes Sections 190.011(5), 190.011(15) and 190.035, Florida Statutes (2019). The specific laws implemented in the Amended and Restated Rules of Procedure include, but are not limited to, Sections 112.08, 112.3143, 112.31446, 112.3145, 119.07, 119.0701, 189.053, 189.069(2)(a)16, 190.006, 190.007, 190.008, 190.011(3), 190.011(5), 190.011(15), 190.033, 190.035, 218.33, 218.391, 255.05, 255.0518, 255.0525, 255.20, 286.0105, 286.011, 286.0113, 286.0114, 287.017, 287.055 and 287.084, Florida Statutes (2019).

A copy of the proposed Amended and Restated Rules of Procedure may be obtained by contacting the District Manager’s Office at 707 Orchid Drive, Suite 100, Naples, Florida 34102 or by calling (239) 269-1341.

Any person who wishes to provide the District with a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), Florida Statutes, must do so in writing within twenty-one (21) days after publication of this notice to the District Manager’s Office.

This public hearing may be continued to a date, time, and place to be specified on the record at the hearing without additional notice. If anyone chooses to appeal any decision of the Board with respect to any matter considered at a public hearing, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which such appeal is to be based. At the hearing, staff or Supervisors may participate in the public hearing by speaker telephone.

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

Fronterra Community Development District
G. Russell Weyer, District Manager

Run Date: _____

PUBLISH: [AT LEAST 28 DAYS PRIOR TO ADOPTION DATE]

EXHIBIT 7



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

October 8, 2019

To Board of Supervisors
Fronterra Community Development District
707 Orchid Drive, Suite 100
Naples, Florida 34102

We are pleased to confirm our understanding of the services we are to provide Fronterra Community Development District, Collier County, Florida ("the District") for the fiscal year ended September 30, 2019. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Fronterra Community Development District as of and for the fiscal year ended September 30, 2019. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2019 audit.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$4,400 for the September 30, 2019 audit.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2016 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Fronterra Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

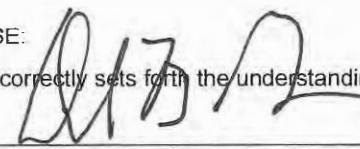
Grau & Associates



Racquel McIntosh

RESPONSE:

This letter correctly sets forth the understanding of Fronterra Community Development District.

By:  _____

Title: CHAIRMAN _____

Date: 10/10/2019 _____



PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

A handwritten signature in black ink, appearing to read "Anita Ford", written over a horizontal line.

Anita Ford, Chair
AICPA Peer Review Board
2016

EXHIBIT 8

RESOLUTION 2020-4

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FRONTERRA COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2020/2021 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Fronterra Community Development District (“**District**”) prior to June 15, 2020, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2020 and ending September 30, 2021 (“**Fiscal Year 2020/2021**”); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2020/2021 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: August 20, 2020

HOUR: 1:30 p.m.

LOCATION: Barron Collier Companies
2600 Golden Gate Parkway
Naples, Florida 34105

At the time of adoption of this Resolution 2020-4, there are currently in place federal, state, and local emergency declarations and orders (“**Declarations**”). In the event the Declarations remain in effect or if future orders or declarations authorize, the hearing may be conducted remotely, using communications media technology pursuant to Executive Orders 20-52, 20-69, and 20-112 issued by Governor DeSantis on March 9, 2020, March 20, 2020, and April 29, 2020, respectively, as such orders may be extended, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*. Information regarding participation in any remote hearing may be found at the District’s website <https://www.fronterracdd.com> or by contacting the District Manager at (239) 269-1341.

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

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

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

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

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

PASSED AND ADOPTED THIS 21ST DAY OF MAY, 2020.

ATTEST:

**FRONTERRA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

Chairman, Board of Supervisors

Exhibit A: Fiscal Year 2020/2021 Budget

Exhibit A

Fiscal Year 2020/2021 Budget

**FRONTERRA COMMUNITY DEVELOPMENT DISTRICT
PRELIMINARY FY 2020-2021 BUDGET
O&M GENERAL FUND**

	BUDGET	
REVENUES		
ON-ROLL ASSESSMENTS	\$ 64,135	154 Platted Homesites
DEVELOPER CONTRIBUTION		
INTEREST REVENUE		
MISCELLANEOUS REVENUE		
TOTAL REVENUES	\$ 64,135	
EXPENDITURES		
ADMINISTRATIVE		
BOARD OF SUPERVISORS PAYROLL	\$ -	
PAYROLL TAXES	-	
PAYROLL SERVICE FEE	-	
MANAGEMENT CONSULTING SERVICES	15,000	\$1,250/Month
ASSESSMENT ADMINISTRATION	12,000	Lien Book, MBS Capital, Tax Collector, U.S. Bank
ASSESSMENT ROLL PREPARATION	1,250	Assessment Roll Preparation for Tax Collector
MISCELLANEOUS	250	Office Supplies, etc.
STORAGE FEES	900	Offsite File Storage @ \$75/month
ACCOUNTING SERVICES	3,360	Mattice Business Services - \$250/month + \$30 Quickbooks Hosting
BANK CHARGES	-	
AUDITING	5,000	Audit required since Bonds are issued
INSURANCE (Liability, Property & Casualty)	5,400	DAO Insurance
LEGAL ADVERTISING	2,400	4 Ads at \$300/each and 2 Ads at \$600/each
REGULATORY AND PERMIT FEES	175	State Filing Fee
LEGAL SERVICES	10,000	Hopping Green & Sams
ENGINEERING SERVICES - General	5,000	Johnson Engineering
WEBSITE DESIGN & HOSTING	1,200	Required by State Law
MISCELLANEOUS SERVICES		
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 61,935	
FIELD OPERATIONS		
FIELD OPERATIONS MANAGEMENT STAFF		
LANDSCAPING & FIELD MAINTENANCE	\$ -	
LANDSCAPE REPLACEMENT	-	
LANDSCAPE MULCHING	-	
IRRIGATION REPAIRS	-	
ELECTRICITY	1,200	Approximately \$100/month Front Signage
WATER USE MONITORING	-	
ENTRY MONUMENTS MAINTENANCE	1,000	Pressure Cleaning, Painting, etc.
WETLAND MONITORING	-	
SFWMD ERP ANNUAL REPORT	-	
LAKE MAINTENANCE	-	
TOTAL FIELD OPERATIONS EXPENDITURES	\$ 2,200	
TOTAL EXPENDITURES	\$ 64,135	
154 Lots/Per Lot = \$ 416.46 Per Lot		
Last FY Assessment = <u>\$ 419.97</u> Per Lot		
Variance from Last FY = \$ (3.51)		

**Fronterra Community Development District
Debt Service Fund - Series 2017 Bonds
FY 2020-2021 Proposed Budget**

REVENUE (1)

Balance in Account (Estimate - November 2, 2020)	\$	4,147.24
Assessment Off-Roll	\$	-
Assessment On-Roll	\$	185,112.62
Capitalized Interest	\$	-
Discounts	\$	-
Total Revenue	\$	189,259.86

EXPENDITURES

INTEREST EXPENSE		
May 1, 2021	\$	70,675.00
November 1, 2021	\$	69,437.50
PRINCIPAL		
May 1, 2021	\$	45,000.00
Total Expenditures	\$	185,112.50

Total Revenue over Expenditures \$ 4,147.36

Allocation of Maximum Annual Debt Service

		Net Assessment		
Single Family Land Use	Units		Per Unit	Total
Single Family	154	\$	1,202.03	\$ 185,112.62

On Roll Assessments

		Net Assessment		
Single Family Land Use	Units		Per Unit	Total
Single Family	154	\$	1,202.03	\$ 185,112.62

Total **\$ 185,112.62**

(1) - Following the adoption for the general fund and debt service budgets, the District will prepare an assessment roll based on the County Property Appraiser's final list of property owners as of a certain "date of record". The District will apportion assessments to property owners as of this "date of record" and will utilize the appropriate on-roll and off-roll collection methods to collect its assessments. assessments and related collection costs may vary from the adopted budgets.

EXHIBIT 9

FRONTERRA COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2020/2021 BUDGET(S); NOTICE OF POSSIBLE REMOTE PROCEDURES DURING PUBLIC HEALTH EMERGENCY DUE TO COVID-19; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("**Board**") of the Fronterra Community Development District ("**District**") will hold a public hearing on August 20, 2020 at 1:30 p.m. for the purpose of hearing comments and objections on the adoption of the proposed budget(s) ("**Proposed Budget**") of the District for the fiscal year beginning October 1, 2020 and ending September 30, 2021 ("**Fiscal Year 2020/2021**"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Real Estate Econometrics, Inc. 707 Orchid Drive Suite 100 Naples, Florida 34102, (239) 269-1341 ("**District Manager's Office**"), during normal business hours, or by visiting the District's website at www.fronterracdd.com.

It is anticipated that the public hearing and meeting will take place at **Barron Collier Companies, 2600 Golden Gate Parkway, Naples, Florida 34105**. In the event that the COVID-19 public health emergency prevents the hearing and meeting from occurring in-person, the District may conduct the public hearing and meeting by telephone or video conferencing communications media technology pursuant to governmental orders, including but not limited to Executive Orders 20-52, 20-69, and 20-112 issued by Governor DeSantis on March 9, 2020, March 20, 2020, and April 29, 2020, respectively, and any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*.

While it may be necessary to hold the above referenced public hearing and meeting utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. To that end, anyone wishing to listen to and/or participate in the meeting can do so telephonically at _____, Participant Code: _____. Participants are strongly encouraged to submit questions and comments to the District Manager's Office at rweyer@ree-i.com or by calling (239) 269-1341 by _____ [Date & Time a.m./p.m.] in advance of the meeting to facilitate the Board's consideration of such questions and comments during the meeting.

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

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours

prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

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

G. Russell Weyer
District Manager

[NOTE: PUBLISH TWICE, ONE WEEK APART WITH FIRST PUBLICATION AT LEAST 15 DAYS PRIOR TO THE PROPOSED BUDGET HEARING]

EXHIBIT 10

Fronterra Community Development District Operations & Maintenance Cash Flow

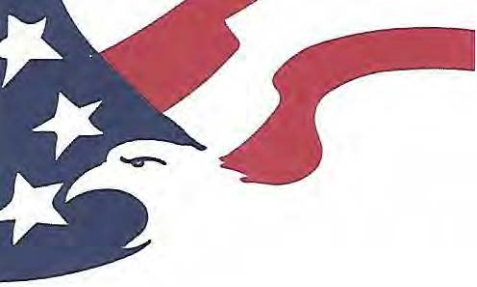
October 2019 - April 2020

	Total	Budget	YE Forecast
Revenue			
1361001 Interest Revenue	\$ 71.56	\$ -	\$ 71.56
1363216 On Roll O&M Assessments	65,888.73	64675	64675
Total Revenue	\$ 65,960.29	\$ 64,675.00	\$ 64,746.56
Expenses			
1100000 Administrative			
1512100 Management Consulting Services	\$ 8,750.00	\$ 15,000.00	\$ 15,000.00
1513014 Website Hosting & Management	217.98	1200	1200
Legal Advertising	0.00	2400	2400
1513048 District Filing Fee	175.00	175	175
1513060 Assessment Administration Servi	6,870.13	12000	12000
1513065 Assessment Roll Preparation	0.00	1250	1250
1513070 Auditing	0.00	5000	5000
1513075 Accounting Services	1,840.00	3900	3900
1513080 Engineering Services	445.00	5000	2500
1513100 Insurance- General Liability	5,381.00	5400	5381
1514010 Legal Services	2,263.00	10000	5000
1549010 Miscellaneous Services	56.32	250	100
1549020 Storage Fees	0.00	900	900
Total 1100000 Administrative	\$ 25,998.43	\$ 62,475.00	\$ 54,806.00
1160000 Field Operations			
1531010 Electricity - General	\$ -	\$ 1,200.00	\$ -
1572040 Signage	0	1,000	0
Total 1160000 Field Operations	\$ 0.00	\$ 2,200.00	\$ 0.00
Total Expenses	\$ 25,998.43	\$ 64,675.00	\$ 54,806.00
Net Operating Cash Flow	\$ 39,961.86	\$ 0.00	\$ 9,940.56

Fronterra Community Development District
Balance Sheet
As of April 30, 2020

	Total
ASSETS	
Current Assets	
Bank Accounts	
1101000 1Cash	51,161.96
1101001 2Commercial O&M Pre-Payment	14,499.10
2151000 Revenue Trust Acct -Series 2017	188,399.54
2151001 Interest Trust Fund-Series 2017	0.00
2151002 Cap. Int. Trust Fund-Series 2017	0.00
2151003 Sinking Trust Acct -Series 2017	0.00
2151004 Reserve Trust Fund-Series 2017	46,278.13
2151006 Cost of Issuance -Series 2017	0.00
2151007 Assmnt Prepayment -Series 2017	24.50
8151030 Construction Trust Fund	101,038.33
Total Bank Accounts	\$ 401,401.56
Other Current Assets	
1155000 Prepaid Items	7,045.00
8151006 Cost of Issuance 2017	0.00
Total Other Current Assets	\$ 7,045.00
Total Current Assets	\$ 408,446.56
TOTAL ASSETS	\$ 408,446.56
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
1202000 Accounts Payable	0.00
2202000 Account Payable 201	-71,449.00
8201000 Retainage Payable	0.00
8208000 Due to General Fund	
Total Accounts Payable	-\$ 71,449.00
Other Current Liabilities	
1223000 Unearned Revenue	26,362.26
8200000 Construction Accrued Expenses	53,556.00
DUE TO AND FROM ACCOUNTS	
1131001 Due from Other Funds to GF	7,468.50
1207001 DTF - Due to Debt Service Fund	-3,708.75
1207002 Due to Construction Fund	-326.00
2131001 Due From GF to DSF (201)	-1,649.98
8131051 Due From GF to Const(301)	326.00
8201001 Due to GF	-7,468.50
Total DUE TO AND FROM ACCOUNTS	-\$ 5,358.73
Due to Other Entity	0.00
INTERFUND TRANSFERS IN AND OUT	
1200001 Interfund Transfer Out	0.00
2381000 DS2017 Interfund Transfer-In	0.00
2581000 DS2017 Interfund Transfer - Out	-909.61
8381000 Interfund Transfer In 301	909.61
8581000 Interfund Transfer Out 301	0.00
Total INTERFUND TRANSFERS IN AND OUT	\$ 0.00
Total Other Current Liabilities	\$ 74,559.53
Total Current Liabilities	\$ 3,110.53
Total Liabilities	\$ 3,110.53
Equity	
1271000 Fund Balance- Unreserved	0.00
2271000 DS Fund Balance Unreserved	46,792.03
30001 Retained Earnings	-50,455.86
8271000 Fund Balance Unreserved	106,151.03
Net Income	302,848.83
Total Equity	\$ 405,336.03
TOTAL LIABILITIES AND EQUITY	\$ 408,446.56

EXHIBIT 11



Jennifer J. Edwards Supervisor of Elections

April 17, 2020

Mr. Russ Weyer
Fronterra CDD
707 Orchid Drive Suite 100
Naples, FL 34102

Dear Mr. Weyer

In compliance with 190.06 of the Florida Statutes this letter is to inform you that the official records of the Collier County Supervisor of Election indicate 48 registered voters residing in the Fronterra CDD as of April 15, 2020.

Should you have any questions regarding election services for this district, please free to contact our office,

Sincerely,

David B. Carpenter
Qualifying Officer
Collier County Supervisor of Elections
(239) 252-8501
Dave.Carpenter@CollierCountyFl.gov

