

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

June 7, 2023

Board of Supervisors
Fronterra Community Development District

Dear Board Members:

The next meeting of the Board of Supervisors of the Fronterra Community Development District will be held on **June 7, 2023 at 6:00 p.m., at the Staybridge Suites Naples Marco Island, 9401 Triangle Boulevard, Naples, FL 34113.**

The Board Meeting agenda is as follows:

1. Call to Order/Roll Call for the current Board of Supervisors.
2. Public Comment Period on agenda items.
3. Proof of Publication Exhibit 1

GENERAL DISTRICT ITEMS

4. Fronterra CDD Fiscal Year 2023-2024 Proposed Budget. Exhibit 2
5. **Consideration of Resolution 2023-3:** A Resolution of the Board of Supervisors of Fronterra Community Development District approving a proposed budget for Fiscal Year 2023-2024 and setting a public hearing date thereon pursuant to Florida Law. Exhibit 3
6. Engineering Opinion of Fronterra Water Management Permit Exhibit 4
7. Fronterra CDD PUD monitoring responsibility letter to County Exhibit 5

ADMINISTRATIVE MATTERS

8. Consideration of the February 15, 2023 Meeting Minutes Exhibit 6
9. Consideration of the April 12, 2023 Meeting Minutes Exhibit 7

10. Board discussion regarding communications between non-board member residents and District staff.
11. Board Discussion regarding notification of budget expenditures Exhibit 8
12. WORKSHOP – FRONTERRA CDD/FRONTERRA HOA INTERACTION
13. Fronterra CDD presentation to Fronterra Homeowners Association Exhibit 9

ORGANIZATIONAL MATTERS

None to be Considered at this Time.

BUDGETARY MATTERS

14. Consideration of May 2023 Financial Statements Exhibit 10

FINANCING MATTERS

None to be considered at this time.

OTHER MATTERS

15. Staff Reports
 - A. District Manager
 1. Audit Update
 2. Supervisor of Elections 2023 Letter noting Registered Voters Exhibit 11
 - B. District Counsel
 - C. District Engineer
15. Board Member Comments/Requests
16. Adjournment

EXHIBIT 1

AFFIDAVIT FORTHCOMING

EXHIBIT 2

FRONTERRA COMMUNITY DEVELOPMENT DISTRICT		
PRELIMINARY FY 2023-2024 BUDGET		
O&M GENERAL FUND		
FY 2023-2024 BUDGET		
REVENUES		
ON-ROLL ASSESSMENTS	\$ 62,420	154 Platted Homesites
COMMERCIAL ACCOUNT CONTRIBUTION	1,089	
INTEREST REVENUE		
MISCELLANEOUS REVENUE		
TOTAL REVENUES	\$ 63,509	
EXPENDITURES		
ADMINISTRATIVE		
BOARD OF SUPERVISORS PAYROLL	\$ 4,000	4 meeetings @ \$1,000 each
MANAGEMENT CONSULTING SERVICES	15,000	\$1,250/Month
ASSESSMENT ADMINISTRATION	10,000	Lien Book, MBS Capital, Tax Collector, U.S. Bank
ASSESSMENT ROLL PREPARATION	1,250	Assessment Roll Preparation for Tax Collector
MISCELLANEOUS	100	Office Supplies, etc.
ACCOUNTING SERVICES	5,830	Mattice Business Services - \$400/month + \$80/month Quickbooks Hosting
AUDITING	5,000	Audit required since Bonds are issued
INSURANCE (Liability, Property & Casualty)	6,000	DAO Insurance
LEGAL ADVERTISING	1,800	4 Ads at \$300/each and 1 Ads at \$600/each
REGULATORY AND PERMIT FEES	175	State Filing Fee
LEGAL SERVICES	8,500	Kutak Rock
ENGINEERING SERVICES - General	2,500	Johnson Engineering
HOTEL CONFERENCE ROOM RENTAL	300	Staybridge Naples/Marco Island 4 at \$150 each meeting
WEBSITE DESIGN & HOSTING	1,200	Required by State Law
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 61,655	
FIELD OPERATIONS		
FIELD OPERATIONS MANAGEMENT STAFF	\$ -	
LANDSCAPING & FIELD MAINTENANCE	-	
LANDSCAPE REPLACEMENT	-	
LANDSCAPE MULCHING	-	
IRRIGATION REPAIRS	-	
ELECTRICITY	-	
WATER USE MONITORING	-	
ENTRY MONUMENTS MAINTENANCE	765	Pressure Cleaning of the 2 Fronterra signs and walls
WETLAND MONITORING	-	
SFWMR ERP ANNUAL REPORT	-	
LAKE MAINTENANCE	-	
TOTAL FIELD OPERATIONS EXPENDITURES	\$ 765	
RESERVES		
TOTAL EXPENDITURES	\$ 62,420	
Variance (Reserve Carry Over):	\$ 1,089	
154 Lots/Per Lot =	\$ 405.32	Per Lot
Last FY Assessment =	\$ 406.07	Per Lot
	\$ (0.75)	Variance from Last Fiscal Year

EXHIBIT 3

RESOLUTION 2023-3

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

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

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

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

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

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

DATE: August 16, 2023

HOUR: 6:00 p.m.

LOCATION: Staybridge Suites Naples-Marco Island
9401 Triangle Boulevard
Naples, Florida 34113

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 7TH DAY OF JUNE, 2023.

ATTEST:

**FRONTERRA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2023/2024 Budget

EXHIBIT A

FRONTERRA COMMUNITY DEVELOPMENT DISTRICT		
PRELIMINARY FY 2023-2024 BUDGET		
O&M GENERAL FUND		
FY 2023-2024 BUDGET		
REVENUES		
ON-ROLL ASSESSMENTS	\$ 62,420	154 Platted Homesites
COMMERCIAL ACCOUNT CONTRIBUTION	1,089	
INTEREST REVENUE		
MISCELLANEOUS REVENUE		
TOTAL REVENUES	\$ 63,509	
EXPENDITURES		
ADMINISTRATIVE		
BOARD OF SUPERVISORS PAYROLL	\$ 4,000	4 meetings @ \$1,000 each
MANAGEMENT CONSULTING SERVICES	15,000	\$1,250/Month
ASSESSMENT ADMINISTRATION	10,000	Lien Book, MBS Capital, Tax Collector, U.S. Bank
ASSESSMENT ROLL PREPARATION	1,250	Assessment Roll Preparation for Tax Collector
MISCELLANEOUS	100	Office Supplies, etc.
ACCOUNTING SERVICES	5,830	Mattice Business Services - \$400/month + \$80/month Quickbooks Hosting
AUDITING	5,000	Audit required since Bonds are issued
INSURANCE (Liability, Property & Casualty)	6,000	DAO Insurance
LEGAL ADVERTISING	1,800	4 Ads at \$300/each and 1 Ads at \$600/each
REGULATORY AND PERMIT FEES	175	State Filing Fee
LEGAL SERVICES	8,500	Kutak Rock
ENGINEERING SERVICES - General	2,500	Johnson Engineering
HOTEL CONFERENCE ROOM RENTAL	300	Staybridge Naples/Marco Island 4 at \$150 each meeting
WEBSITE DESIGN & HOSTING	1,200	Required by State Law
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 61,655	
FIELD OPERATIONS		
FIELD OPERATIONS MANAGEMENT STAFF	\$ -	
LANDSCAPING & FIELD MAINTENANCE	-	
LANDSCAPE REPLACEMENT	-	
LANDSCAPE MULCHING	-	
IRRIGATION REPAIRS	-	
ELECTRICITY	-	
WATER USE MONITORING	-	
ENTRY MONUMENTS MAINTENANCE	765	Pressure Cleaning of the 2 Fronterra signs and walls
WETLAND MONITORING	-	
SFWMR ANNUAL REPORT	-	
LAKE MAINTENANCE	-	
TOTAL FIELD OPERATIONS EXPENDITURES	\$ 765	
RESERVES		
TOTAL EXPENDITURES	\$ 62,420	
Variance (Reserve Carry Over):	\$ 1,089	
154 Lots/Per Lot =	\$ 405.32	Per Lot
Last FY Assessment =	\$ 406.07	Per Lot
	\$ (0.75)	Variance from Last Fiscal Year

**Fronterra Community Development District
Debt Service Fund - Series 2017 Bonds
FY 2023-2024 Preliminary Budget**

REVENUE (1)

Balance in Account (Estimate - November 2, 2023)	\$	12,502.13
Assessment Off-Roll	\$	-
Assessment On-Roll	\$	185,112.62
Capitalized Interest	\$	-
Discounts	\$	-
Total Revenue	\$	197,614.75

EXPENDITURES

INTEREST EXPENSE		
May 1, 2023	\$	68,200.00
November 1, 2023	\$	66,825.00
PRINCIPAL		
May 1, 2023	\$	50,000.00
Total Expenditures	\$	185,025.00

Total Revenue over Expenditures \$ 12,589.75

Allocation of Maximum Annual Debt Service

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

**Fronterra Community Development District
Debt Service Fund - Series 2017 Bonds
FY 2023-2024 Preliminary Budget**

REVENUE (1)

Balance in Account (Estimate - November 2, 2023)	\$	12,502.13
Assessment Off-Roll	\$	-
Assessment On-Roll	\$	185,112.62
Capitalized Interest	\$	-
Discounts	\$	-
Total Revenue	\$	197,614.75

EXPENDITURES

INTEREST EXPENSE		
May 1, 2023	\$	68,200.00
November 1, 2023	\$	66,825.00
PRINCIPAL		
May 1, 2023	\$	50,000.00
Total Expenditures	\$	185,025.00

Total Revenue over Expenditures \$ 12,589.75

Allocation of Maximum Annual Debt Service

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

EXHIBIT 4

Russ Weyer

From: Joseph A. DeBono <jad@johnsoneng.com>
Sent: Thursday, May 18, 2023 11:51 AM
To: Russ Weyer
Cc: Andy Tilton; Brent O. Burford
Subject: RE: Fronterra Water Management Permit
Attachments: 210909-1_Permit_20210921_Fronterra.pdf

Hello Russ,

Per your request, we reviewed the permit you provided. Item #4 states:

*Nothing in this permit should be construed to limit the authority of the District to declare a water shortage and issue orders pursuant to Chapter 373, F.S. In the event of a declared water shortage, the Permittee must adhere to the water shortage restrictions, as specified by the District. The Permittee is advised that during a water shortage, reports **shall** be submitted as required by District rule or order. The Permittee is advised that during a water shortage, pumpage, water levels, and water quality data shall be collected and submitted as required by District orders issued pursuant to Chapter 40E-21, F.A.C.*

It is recommended the CDD (or delegate) tracks the water usage during a water shortage. The “shall” in that clause of the permit does not leave a lot of wiggle room; however, I did not see other regular/frequent reporting requirements in the permit. As we have advised our CDD clients, it is recommended and best practice to track the water usage on a regular basis anyways to not miss any reporting windows required. The CDD has a max monthly and annual pumping rate (you mentioned below) and hopefully the CDD already has a methodology in place as to stay proactive to not exceed those rates. As always, please do not hesitate to reach out if you have any questions.

Thank you,

Joe

From: Russ Weyer <Rweyer@ree-i.com>
Sent: Friday, May 5, 2023 2:12 PM
To: Andy Tilton <adt@johnsoneng.com>; Brent O. Burford <bob@johnsoneng.com>; Joseph A. DeBono <jad@johnsoneng.com>
Subject: Fronterra Water Management Permit

Gentlemen,

Could you please review the attached Fronterra CDD water management permit and let me know what are the reporting requirements for the District?

I note that we have caps on annual withdraw (17.33 MG) and monthly (2.12 MG). I don't see the implementation schedule.

I need to make sure the Fronterra HOA is irrigating according to the caps set forth in the permit.

Regards,

Russ Weyer

President
Real Estate Econometrics, Inc.
Suite 100
707 Orchid Drive
Naples, FL 34102

(239) 269-1341

Rweyer@ree-i.com

REAL ESTATE ECONOMETRICS, INC

[HTTP://WWW.REE-I.COM](http://www.ree-i.com)

EXHIBIT 5

BC Naples Investments, LLP

2600 Golden Gate Parkway

Naples, FL 34105

239-262-2600

4-7-2023

County Attorney's Office

3299 Tamiami Trail East, Suite 800

Naples, FL 34112-5749

Re: East Gateway PUD – Letter Agreement Regarding Re-Designation of Managing Entity Under Ordinance 16-02

Dear Sir or Madam:

East Gateway is a 37.35 +/- acre Planned Unit Development comprising the lands described as Fronterra Phase 1, a subdivision according to the plat thereof, recorded in Plat Book 63, pages 13 through 15 of the Public Records of Collier County, Florida (the "Property"), located within Collier County Florida.

Under Section 5.4 of Collier County Ordinance 03-11, dated February 25, 2003, as modified in Collier County Ordinance 16-02, dated January 12, 2016, BC Naples Investments, LLP was named as "Managing Entity", being responsible for PUD monitoring until close-out of the PUD.

Since that time Fronterra Community Development District was formed (as evidenced by Collier County Ordinance 16-28), and has taken ownership of the Lake and Preserves, with responsibility for maintenance, according to the above-referenced plat.


BC Naples Investments, LLP, hereby transfers all commitments of the Managing Entity, as described under the Ordinances referenced above, to Fronterra Community Development District, as successor entity, who shall hereby become the "Managing Entity".

Fronterra Community Development District hereby (1) accepts the role as Managing Entity as described in Section 5.4 of Collier County Ordinance 16-02 and (2) acknowledges the managing and reporting commitments required under Section 5.4 of the PUD and (3) agrees to comply with those requirements as Managing Entity.

Transferor:

BC Naples Investments, LLP

By: Barron Collier Management, LLC,
as Authorized Agent

By: 

David Genson
President of Development

Transferee:

Fronterra Community Development District

By: _____
Print Name: _____
Title: _____

EXHIBIT 6

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 General Meeting**
9 **Wednesday, February 15, 2023, 6:05 p.m.**
10 **Courtyard by Marriott**
11 **3250 Tamiami Trail North**
12 **Naples, FL 34103**

13
14 Present and constituting a quorum were:

15		
16	Elliot Barton	Board Member
17	Hala Altaee	Board Member
18	Carlos Noguera	Board Member
19	Abe Prawiradilaga	Board Member (By Phone)
20		

21 Also present were:

22		
23	Russ Weyer	District Manager, Real Estate Econometrics, Inc.
24	Alyssa Wilson (via Zoom)	District Counsel, Kutak Rock, P.A.
25	(for Lindsay Whelan)	
26	Joe DeBono (via Zoom)	District Engineer, Johnson Engineering, Inc.
27		

28 Absent was:

29		
30	Denmarie Reid	Board Member
31		

32 **FIRST ORDER OF BUSINESS**

Call to Order and Roll Call

- 33
34 1. Mr. Weyer called the meeting to order and proceeded with the roll call. The members in
35 attendance are as outlined above.

36
37 **SECOND ORDER OF BUSINESS**

Public Comments

- 38
39 2. Mr. Weyer noted that the Florida Statutes require that there be an opportunity for Public
40 Comment.

41
42 There were no public comments

1 **THIRD ORDER OF BUSINESS**

General District Items

2
3 3. Fronterra CDD/HOA Relationship.

4
5 Mr. Weyer led a discussion regarding the Fronterra CDD & HOA. He sent to all
6 board members the CDD/HOA agreement in terms of who maintains the CDD
7 assets. He asked if anyone had any questions. Alyssa mentioned that the agreement
8 is in standard form and is used at other districts she represents.
9

10 4, Lake Maintenance Update.

11
12 Mr. Weyer said that the pumps are working correctly when he checked today. Mr.
13 Weyer said that Mr. Noguera pointed out that the new aerators are in and will be
14 installed in the next couple of days. There was a brief discussion about the
15 sprinkler system which is an HOA issue.
16

17 5, Stop Sign Replacement.

18
19 Mr. Weyer noted that the knocked down stop sign has been replaced.
20

21 6, Easement Determination.

22
23 Mr. Weyer sent easement maps to all Board members so everyone knows where
24 the District easements are located.
25

26 7, Fire Hydrant Painting.

27
28 Mr. Weyer has the Collier County Utility Department moving Fronterra up on the
29 list of communities that was to have their fire hydrants replaced.
30

31 **FOURTH ORDER OF BUSINESS**

Administrative Matters

32
33 **8. Consideration of the November 16, 2022 Landowner Meeting Minutes.**

34
35 There was no Board Discussion.
36

37 On MOTION by Ms. Altae and seconded by Mr. Barton with all in favor, the Board of
38 Supervisors of the Fronterra Community Development District approved the minutes of the
39 November 16, 2022 Fronterra Community Development District Landowner Meeting.

40
41 **9. Consideration of the November 16, 2022 General Meeting Minutes.**

42
43 There was no Board Discussion.
44

1 On MOTION by Mr. Barton and seconded by Mr. Noguera with all in favor, the Board of
2 Supervisors of the Fronterra Community Development District approved the minutes of the
3 November 16, 2022 Fronterra Community Development District General Meeting.

4
5 **10. Consideration of Grau Engagement Letter**
6

7 Mr. Weyer presented the Grau Engagement Letter to perform the District’s Fiscal Year
8 2021-2022 audit. Their fee is not to exceed \$5,000 which is what is in the budget for this
9 fiscal year.

10
11 **FIFTH ORDER OF BUSINESS**

Organizational Matters

12
13 There were none to be considered at this time.

14
15 **SIXTH ORDER OF BUSINESS**

Budgetary Matters

16
17 **9. Consideration of January 2023 Financial Statements.**
18

19 Mr. Weyer presented the District financial statements through January 31, 2023. He noted
20 that most of the revenue is in. The expenses are right in line with the forecast. The carry
21 over is forecasted to be about \$20,000 for this year after accounting for October and
22 November expenses.

23
24 Mr. Weyer said that the balance sheet is in line with the budget.

25
26 There were no further questions.
27

28 On MOTION by Mr. Noguera and seconded by Mr. Barton, with all in favor, the Board of
29 Supervisors of the Fronterra Community Development District accepted the District financial
30 statements through January 31, 2023.

31
32 **SEVENTH ORDER OF BUSINESS**

Financing Matters

33
34 There were none to be considered at this time.

35
36 **EIGHTH ORDER OF BUSINESS**

Staff Reports

37
38 **Manager’s Report –**

39
40 Mr. Weyer said that the Fronterra audit is moving along.

41
42 **Attorney’s Report –**

43
44 Ms. Wilson had nothing further to report.
45
46

1 **Engineer's Report –**

2
3 Mr. DeBono had nothing further to report.

4
5 **EIGHTH ORDER OF BUSINESS**

Supervisors' Requests

6
7 There were no Supervisors' Requests.

8
9 **NINTH ORDER OF BUSINES**

Public Comments

10
11 There were no public comments.

12
13
14 **TENTH ORDER OF BUSINESS**

Adjournment

15
16 On MOTION by Mr. Noguera and seconded by Mr. Barton, with all in favor, the meeting of the
17 Board of Supervisors of the Fronterra Community Development District was adjourned.

18
19
20
21
22 _____
23 Secretary/Assistant Secretary

_____ Chairperson/Vice-Chairperson

24
25 _____
26 Print Name

_____ Print Name

EXHIBIT 7

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 Special Meeting**
9 **Wednesday, April 12, 2023 6:16 p.m.**
10 **Staybridge Suites Naples-Marco Island**
11 **9401 Triangle Boulevard**
12 **Naples, FL 34103**

13
14 Present and constituting a quorum were:

15		
16	Elliot Barton	Board Member
17	Hala Altaee	Board Member
18	Denmarie Reid	Board Member
19	Abe Prawiradilaga	Board Member
20		

21 Also present were:

22		
23	Russ Weyer	District Manager, Real Estate Econometrics, Inc.
24	Lindsay Whelan	District Counsel, Kutak Rock, P.A.
25		

26 Public in attendance were:

27		
28	Michelle Hurvitz-Kaiser	Resident to be sworn in to the Board
29	Kathleen Corrigan	Resident
30	Alan Hamish	Notary
31		

32
33 **FIRST ORDER OF BUSINESS**

Call to Order and Roll Call

- 34
35 1. Mr. Weyer called the meeting to order and proceeded with the roll call. The members in
36 attendance are as outlined above. He also presented affidavit of the ad that ran in the Naples
37 Daily News.

38
39 **SECOND ORDER OF BUSINESS**

Public Comments

- 40
41 2. Mr. Weyer noted that the Florida Statutes require that there be an opportunity for Public
42 Comment.

43
44 Ms. Corrigan said that she had no comments but was here to learn about the District.
45

1 **THIRD ORDER OF BUSINESS**

General District Items

2
3 Ms. Hardy administered the oaths of office to Mr. Barton, Mr. Reid and Mr.
4 Prawiradilaga.

- 5
6 3. Consideration of Mr. Carlos Noguera’s resignation from the Board.

7
8 Mr. Weyer presented Mr. Noguera’s resignation letter. There was no Board
9 discussion.

10
11 On MOTION by Mr. Barton and seconded by Ms. Altaee, with all in favor, the Board of
12 Supervisors of the Fronterra Community Development District accepted the resignation of Mr.
13 Noguera from the Board of Supervisors.

- 14
15 4. Consideration of Board candidates for remaining term of Mr. Noguera’s vacated seat.

16
17 Mr. Weyer presented notice of intent letter from Ms. Hurvitz-Kaiser and noted that
18 she is qualified for the vacated seat. He also opened the floor for additional
19 candidates to be considered. Ms. Altaee asked how can the rest of the community
20 can be informed about the meeting. She requested that the community be better
21 informed about the CDD. Mr. Barton recommended that Mr. Weyer come to a
22 Fronterra HOA meeting and present an explanation of what the CDD does.

23
24 On MOTION by Mr. Barton and seconded by Ms. Altaee, with all in favor, the Board of
25 Supervisors of the Fronterra Community Development District appoint Ms. Hurvitz-Kaiser to the
26 Board of Supervisors of the Fronterra Community Development District.

27
28 Mr. Hamisch then administered the oath of office to Ms. Hurvitz-Kaiser and Ms.
29 Whelan noted that she would go over the requirements and responsibilities of a
30 Board member in a presentation later during this meeting.

- 31
32 5. **CONSIDERATION OF RESOLUTION 2023-1 - A RESOLUTION OF THE**
33 **BOARD OF SUPERVISORS OF FRONTERRA COMMUNITY**
34 **DEVELOPMENT DISTRICT DESIGNATING THE OFFICERS OF THE**
35 **DISTRICT FOR THE REMAINDER OF FISCAL YEAR 2022-2023 AND**
36 **PROVIDING FOR EFFECTIVE DATE.**

37
38 Mr. Weyer presented a revised Board of Supervisors slate of officers for the
39 remainder of FY 2022-2023. The only change was to put Ms. Hurvitz-Kaiser as
40 chairman in place of Mr. Noguera. He pointed out that the new slate of officers for
41 FY 2023-2024 will be presented at the August public hearing. There was no further
42 discussion.

1 On MOTION by Mr. Barton and seconded by Mr. Prawiradilaga with all in favor, the Board of
2 Supervisors of the Fronterra Community Development District approved Resolution 2023-1
3 Designating the Slate of Officers for the remainder of FY 2022-2023.

4
5 **6. CONSIDERATION OF RESOLUTION 2023-2 - A RESOLUTION BY THE**
6 **BOARD OF SUPERVISORS OF THE FRONTERRA COMMUNITY**
7 **DEVELOPMENT DISTRICT DESIGNATING SIGNATORIES FOR THE**
8 **DISTRICT'S OPERATING BANK ACCOUNT(S); AND PROVIDING AN**
9 **EFFECTIVE DATE.**

10
11 Mr. Weyer said that Mr. Genson was the original signors on the First Integrity Bank
12 account for the District. He is no longer on the Board so a new signor needs to be added
13 to the account. He asked for a candidate. Mr. Barton recommended that Ms. Hurvitz-
14 Kaiser be added as the new signor on the account.

15
16 On MOTION by Mr. Barton and seconded by Mr. Reid with all in favor, the Board of Supervisors
17 of the Fronterra Community Development District approved Resolution 2023-2 relating to
18 designating Ms. Hurvitz-Kaiser as the new signor to the District bank account.

19
20 **7. Discussion of Matters Related to District Staff.**

21
22 Ms. Whelan said that this item was put on the agenda for the Board to have a Board
23 discussion of the Staff. Ms. Altaee asked to see the backup to invoices being paid. Ms.
24 Hurvitz-Kaiser said that there is a misconception that the assessment on the property tax
25 bill all goes to management. She said that an explanation of what the CDD does. This
26 needs to be presented at a future HOA meeting.

27
28 Board gave direction to Staff to give the meeting notice to the HOA manager for email
29 blast distribution.

30
31 Ms. Altaee requested that the invoices be sent to her for review. The Board agreed and
32 directed the District Manager to send invoices for review to Ms. Altaee for review and
33 comment.

34
35 **8. Sunshine Law Presentation.**

36
37 Ms. Whelan made a presentation on the Florida Sunshine Laws as they relate to the
38 Fronterra Community Development District.

39
40
41 **FOURTH ORDER OF BUSINESS**

Administrative Matters

42
43 There were none to be considered at this time.

1 **FIFTH ORDER OF BUSINESS**

Organizational Matters

2
3 There were none to be considered at this time.

4
5 **SIXTH ORDER OF BUSINESS**

Budgetary Matters

6
7 There were none to be considered at this time.

8
9 **SEVENTH ORDER OF BUSINESS**

Financing Matters

10
11 There were none to be considered at this time.

12 ,
13 **EIGHTH ORDER OF BUSINESS**

Staff Reports

14 .
15 **Manager’s Report –**

16
17 Mr. Weyer said that the District audit continues and is in the second round of open
18 items being addressed.

19
20 May 17th is the next scheduled meeting. The Board will consider the preliminary
21 FY 2023-2024 budget and the final

22
23 **Attorney’s Report –**

24
25 Ms. Whelan said that the Florida Legislative session is underway and we are monitoring
26 any legislation that would impact special districts. There is legislation moving through the
27 committees that would require CDD board members to complete 4 hours of ethics,
28 sunshine law and public records training annually.

29
30 **Engineer’s Report –**

31
32 Mr. DeBono was not present.

33
34 **EIGHTH ORDER OF BUSINESS**

Supervisors’ Requests

35
36 Mr. Barton said that there is a resident at 8784 Madrid Circle that is weed eating the gulf
37 spike rush in the lake. Ms. Whelan will send out a cease-and-desist letter.

38
39 **NINTH ORDER OF BUSINES**

Public Comments

40
41 There were no public comments.
42
43
44

1 **TENTH ORDER OF BUSINESS**

Adjournment

2
3 On MOTION by Mr. Barton and seconded by Ms. Altaee, with all in favor, the meeting of the
4 Board of Supervisors of the Fronterra Community Development District was adjourned.

5
6
7
8
9 _____
Secretary/Assistant Secretary

10
11
12 _____
13 Print Name

EXHIBIT 8

REAL ESTATE ECONOMETRICS, INC.

ACCOUNTING PROCEDURES FOR THE

FRONTERRA COMMUNITY DEVELOPMENT DISTRICT

The Fronterra Community Development District (“District”) is located in Collier County, Florida. The District is an independent local unit of special-purpose government of the State created in accordance with the Act by Ordinance No. 2016-28 of Collier County (the "Ordinance"). The District encompasses approximately 33 acres of land located entirely within the unincorporated area of Collier County.

The following is a description of accounting procedures followed by the District.

Accounting System

The Fronterra Community Development District follows Generally Accepted Accounting Principles (“GAAP”) for Government Fund Accounting.

The District Manager utilizes Quickbooks Pro for its electronic accounting system and has set up the appropriate accounts to manage both the operations and maintenance and debt service accounting processes. The accounts conform to the Uniform Accounting System Manual for Florida Special Districts and other similar local government entities as published by the State of Florida Department of Financial Services Bureau of Local Government.

The accounting system is located at the District Management offices and is backed up at a minimum monthly to three locations. The first location is on the hard drive of the computer that hosts the Quickbooks Pro program. There are also two external hard drives consisting of 1 terabyte of space each that house backup accounting files and electronic files for the District. All other accounting items such as hard copy invoices, checks and District records are kept at the District office.

Both the computer hosting the Quickbooks Program and the District financial files are password protected separately. The District financial files are password protected on the external hard drives while the external hard drives are not password protects. In addition, on-line access to the District bank account is password protected as are the electronic statements emailed to the District at the end of each month.

The District accounts and procedures are audited annually as required by State of Florida Department of Financial Services since the District budget is in excess of \$100,000.

Accounting Process

Budgets

The District is required to establish a budgetary system and an approved Annual Budget. 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 District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year, based on operation and maintenance, contracts and debt obligations, the District's Manager prepares and 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 comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year and are carried over into the next fiscal year as contingencies.
- g) The budget amounts shown in the financial statements are the final authorized amounts.

The budget for the District is prepared by the District Manager and submitted to the Board for approval.

Cash receipts /Revenue

Generally, no cash is received by the District. Revenue typically falls into the following categories: Assessments, Developer revenues and interest income. At times there may be other miscellaneous income, however, it is accounted for and is usually not significant.

Since the District Management Company is a very small entity, the mail is opened by the District Manager. Checks received via the mail are photocopied before being deposited. The District Manager prepares the deposit and takes the deposit to the bank the same day it is received and makes the appropriate journal entries to account for the deposit. The copy of the check, the portion of the check at the bottom that is kept by the recipient and the deposit slip are all stapled together and placed in the monthly income and expenditures file. The District Manager prepares the monthly bank reconciliation, has it approved by the designated Board Member and presents it to the District Board for review and approval.

For assessments - assessments are levied on either vacant or platted land (lots) within the District and are comprised of two parts: an Operating and Maintenance portion (recorded in the general fund and budgeted separately) and Debt Service assessments (recorded in the debt service funds and budgeted separately). The Debt Service assessment is comprised of two sub-classifications – special assessments and prepaid assessments. Note: there is no distinction between debt service special assessments and debt service prepaid assessments for external reporting. Further, there is no break down required for the principal and interest portion of assessments (special or prepaid) required for external reporting. Assessments are typically levied annually. .

Special assessments (non prepayments) for debt service are considered “long term” as it is levied annually over a 30 year period in conjunction with the 30 year amortization of the related bonds. The District does not direct bill for special assessments to homeowners. The assessment amount is approved by the Board and the roll is prepared. Assessment are generally placed on-roll for platted properties. The prepared roll is then sent to the County Property Appraiser who then verifies the roll and sends it on to the Tax Collector who bills and collects the assessments. Deposits for amounts collected by the County Tax Collector on behalf of the District are sent to the District via check and deposited into the general fund. The Tax Collector’s Office sends a statement to the District summarizing the amount remitted by parcel. The District Manager records the deposit in the general ledger based on the statement received from the Tax Collector and reconciles the statement to the bank advice.

Assessments are direct billed to the various land owners within the District for un-platted properties. Operations and Maintenance assessments for unplatted properties are direct billed on a semi-annual basis and due on October 1 and April 1 of each fiscal year. The debt service assessments for unplatted lands are direct billed and due the month prior to the debt service payment due date. Those payments are received by the District Manager via mail, recorded in the general ledger, deposited the day of receipt using the same process outlined above then sent to the trustee via check in advance of the due date.

Interest income is automatically credited in the bank accounts.

Developer

Developer contributions and assessments typically fall into one of the following categories. Regardless of the category, funds received from the Developer are always a related party disclosure.

1. The Developer owns land (lots) within the District which is intended to be, but has not yet been, sold to home buyers (or others). The District bills the Developer for funding needed for operations and/or debt service payments.

2. The Developer owns land (lots) within the District which is intended to be, but has not yet been, sold to home buyers (or others). Typically, if the Developer own lots are platted then the assessments are placed on the roll; if the Developer own land is un-platted then the assessments are billed directly.

In addition, the Developer may provide funds needed for bond closings, bond prepayments or construction of capital assets, those amounts maybe classified as Developer contributions.

Also, the Developer may contribute capital assets to the District. In that case, these are non-cash contributions.

Cash Disbursements

Vendor invoices are received either by mail or email. They are inputted into the system on the date they are received by the District Manager as bills to be paid. The invoice is then filed in the bills to be paid file folder for that month to await payment.

The District pays invoices on the first and fifteenth of each month. The invoices and supporting documentation are forwarded via email to the District Board Member who is designated to review and approve invoices. Once the invoice is reconciled with the supporting documentation and approved by the Board Member, the District Manager prints the check and manually signs each one. Copies of checks are made and filed in the bills to be paid file folder. The bottom portion of the check is removed and attached to the supporting documentation and filed in the same file folder. The original checks are then mailed. The general ledger is automatically updated through the A/P system when invoices were inputted and checks were issued. Checks are pre-numbered and check registers are maintained as well as batch information for reconciliation and control purposes.

If an invoice is received that is outside of the normal routine, the District Manager consults with the designated Board Member and the Developer for approval. A fiscal year-to-date list of all checks disbursed (by vendor) is provided to the District Board at the Board's scheduled meeting. Also, a general fund budget-to-actual financial plus a balance sheet financial is provided to the Board and significant variances are explained in a footnote. In addition, all anticipated and year-to-date expenditures are scrutinized by the District Manager and the Board during the preparation of the annual budget.

A reconciled and approved check register that includes funding received and deposits made and other financial reports are included in the meeting packages provided in the agenda package to the Board.

Payroll

The District does not have employees. The Board of Directors is compensated for their meeting time by individual meeting. The District Manager submits the pay information to ADP, and ADP automatically withdraws amounts from the GF cash operating account. Payroll reports from ADP are sent to the District Manager who uses them to enter the information into the accounting system.

Capital Assets

The capitalization threshold is \$5,000. For ongoing construction, the District Engineer prepares a requisition and it is reviewed and approved by the Board Chair (or designee). Requisitions are also included in the Board packet for Board approval. The requisitions are submitted to the Trustee for payment from the District's Construction Account. The Trustee for the District then disburses funds for payment, either via wire transfer or by mailing a check to the payee. The District Manager then records the disbursement as capital outlay expenditure in the Capital Projects Fund. The Board approves contracts, advertisements of bids, and transfers of property to the District from third parties or the Developer, or from the District to third parties. The District Manager maintains a capital asset schedule reflecting significant additions and deletions.

Long Term Debt

The District must comply with the bond covenants stipulated in the Master Bond Indenture. A district with outstanding bonds is required to have a Trustee. A Bond Trustee is responsible for managing the related debt service and investment activity.

The proceeds of the bonds must be used as designated in the Master Bond Indenture and any surplus funds (proceeds not yet expended) may be invested in the types of investments permitted by the indenture and as permitted by law. The Trustee is responsible for making required Debt Service payments. The funds are disbursed by the Trustee from the District's trust account via wire transfer or by check. Trust statements are sent to the District monthly and activity is reconciled and is recorded into the general ledger as with other disbursements. Debt service payments (principal and interest) are recorded by the District Manager as expenditures in the Debt Service Fund. Annually and subsequently to the scheduled annual principal payment, debt service reserve requirements are evaluated as outlined in the bond indenture. In addition, the District must comply with applicable arbitrage requirements.

District Bank Account

The District has established a bank account with First Florida Integrity Bank ("FFIB") of Naples for deposit and withdrawal of general funds and a temporary holding account for debt service funds. There are no bank service charges involved with this account. FFIB has four banking locations in the Naples area. FFIB is also insured through the Federal Deposit Insurance Corporation.

On-line access to the District bank account is password protected as are the electronic statements emailed to the District at the end of each month.

The District also files a Public Depositor Annual Report to the Chief Financial Officer with the State of Florida to protect District funds.

Financial Reporting Controls

The Board for each District reviews the respective internal financial statements periodically. These financial statements are prepared by the District Manager. The reports are prepared from the accounting system used for transactions described above. The trial balances from the system are used for the audits and the budget-to-actual reports from the accounting system are also reviewed during preliminary planning. Also, based on various procedures discussed herein, Board minutes and other information for reporting purposes are captured through various means and systems. For instance, significant agreements are reviewed by the attorney and discussed in the minutes for Board approval; for conveyance of assets, documentation is typically submitted to the Board for acceptance of operation and maintenance; for significant repairs the District Manager or Engineer discusses with the Board.

Note - the District does not have a formal disaster recovery plan, but there is a backup of data and, due to the nature of record keeping, management's position is that trial balances, disbursement lists, etc. could be reconstructed and that based on cost-benefit, the benefit of additional software or more sophisticated software does not outweigh the costs.

Journal Entries

The management company utilizes journal entries to update the general ledger. Most journal entries are manual journal entries, with the exception of accounts payable entries which are generated through an interface with a subsidiary ledger/application (e.g. Accounts Payable module).

Journal entries include, but are not limited to the following:

- Investments and interest income
- Debt payments
- Capital outlay
- Assessments
- Payroll
- Interfund transactions

The District Manager prepares the manual journal entries in the system and reviews all entries prior to posting. The District Manager is responsible for ensuring proper documentation is available for all journal entries. There is no formal review/approval process for journal entries. The District Manager posts the entry which updates the general ledger. Support for the journal entries are kept on the shared drive in the form of cash receipts, invoices, bank and trust statements, requisitions, and payroll registers. Each month financials are prepared for the District. The financials are reviewed and approved by the District Board of Supervisors. Supporting documents are available to the Board members for the review. There is no manual or electronic approval of the financial statements.

Procurement Process

The District is required to follow specific procurement procedures for any contract for goods or services with a value exceeding \$195,000. When seeking a contract with an anticipated value at or exceeding \$195,000 the District management undergoes the RFP process (Request for Proposals). The District often undergoes the RFP process for contracts that do not exceed \$195,000 in cost in order to provide value for the District. First, management of the District determines the project boundaries, which include the scope of the project and the expected budget range. Second, management of the District circulates the RFP information to prospective vendors either by posting an ad in the local/regional newspapers or emailing the RFP document to known, reputable vendors. Third, the District obtains all proposals from responding vendors and the Board evaluates the proposals. The proposers are ranked based on a set of criteria which include price, understanding of the scope of work needed, ability to provide services, and other criteria as deemed appropriate. Fourth, the District selects the vendor with the highest rank. The District sends a letter of contract awarding to the winning vendor and sends a letter of rejection to all of the other vendors.

Application Controls

Input Controls

Transactions are initiated as noted above. Support documents may be in the form of invoices received from vendors and, when applicable, payroll reports received from ADP, the payroll processing company, and/or checks received or wire transfers from Tax Collector.

Data Processing Controls

As noted above, the accounting system is not custom developed and the District Manager does not have access to source code to change the program. The system posts transactions as programmed.

Output Controls

On a monthly basis, reports (month-end reports) are generated. Financial reports (including budget to actual and disbursement information) are provided to the Board for review and approval.

EXHIBIT 9

Fronterra Community Development District

CDD 101

Russ Weyer

Real Estate Econometrics, Inc.

May 2023



Overview of CDDs

What is a Community Development District?

“Local unit of special purpose government”

Established under the Uniform Community Development Act of 1980 (Ch.190, F.S.)

Provides a mechanism to finance, construct and maintain high quality improvements and amenities

Separate from, and NOT an arm of, the County or City


What Does a CDD Do? And Not Do?

Allowed by Ch.190, F.S.

- Construct and maintain public infrastructure
- Issue long-term bonds
- Levy and collect non-ad valorem assessments for operations and maintenance & bond debt service
- Contract for services

Not Allowed by Ch.190, F.S.

- Issue building permits
- Regulate land use/zoning
- Issue development orders
- Provide police services
- Enforce code compliance
- Architectural review



Fronterra Community Development District

- 33.21 acres
- Entirely within unincorporated Collier County
- CDD improvements consist of:
 - Water and sewer system improvements
 - Stormwater management and drainage improvements
 - Environmental preserves
 - Entry roadway improvements
 - Entry landscaping, hardscaping and signage improvements
- Since the CDD is a government entity, most construction and maintenance contracts are subject to the public procurement statutes (Ch. 255 and 287, F.S.)

District Governance

How are CDDs Governed?

- Governed by a 5-member Board of Supervisors
- Board Members:
 - Michelle Kaiser (Chair)
 - Elliot Barton (Vice-Chair)
 - Abe Prawiradilaga
 - Denmarie Reid
 - Hala Altaee
- Elections:
 - Initially, held within 90 days of establishment
 - Thereafter, every 2 years (2-year to 4-year terms) in November
 - Landowner Elections v. General Elections

Landowner Elections v. General Elections

- **Landowner Elections**

- Conducted by District Staff
- Supervisors are elected by the landowners within the CDD
 - One vote per landowner (does not include renters)
- Supervisors are not required to be residents

- **General Elections**

- Held after the CDD has been established for 6 years **and** has \geq 250 qualified electors
 - *Fronterra CDD has not yet transitioned to a General Election process!*
- Conducted by the County Supervisor of Elections
- Supervisors are elected by “qualified electors”- i.e. 1) citizen of the US, 2) resident of the CDD, and 3) registered to vote in Collier County
 - One vote per qualified elector (includes renters)
- Supervisors must also be qualified electors

Board Member Roles

- Receive input from constituents
- Sets public policies implemented by CDD staff
- Makes material business decisions for the CDD
- Action taken by the CDD shall be by majority vote of the Board, *but* the Chairman is generally delegated broader latitude in making day-to-day decisions (in conjunction with CDD staff) in between Board meetings

Your Day-to-Day Administrative Team

District Manager	District Counsel	District Engineer
Administrator of the CDD Oversees the CDD's operations Prepares budget and administers accounting and finance functions	Legal counsel to the CDD Ensures that the CDD conducts its business in accordance with Florida law	Engineer of the CDD Provides support services regarding planning, designing, permitting, construction, and operation and maintenance of the CDD's infrastructure
Russ Weyer Real Estate Econometrics, Inc.	Lindsay Whelan Kutak Rock	Andy Tilton, P.E. Johnson Engineering

CDD Operations:

Governing Documents

- Florida Statutes- Chs. 112, 170, 189, 190, 197, F.S.
- Establishment Ordinance No. 2016-28
- Adopted Resolutions
- Adopted Rules of Procedure
- *Facility Management, Operation, and Maintenance Services Agreement* between the CDD and the HOA

CDD Operations:

Administration

- CDD Records- all physical records are kept at the District Office
- CDD Website- contains CDD agendas, minutes, financial documents, etc.
- CDD Emails- provided to each Supervisor for use in their official CDD business and to correspondence with staff and constituents

Board Meeting Agendas and Protocol

- District Business:
 - Most policy is adopted by Resolution (versus by an “Ordinance” like the City or County)
 - Some items require public hearings- i.e. rules, rates, assessments, etc.
- Public Notice of Meetings- at least 7 days prior to meeting
 - Newspaper advertisement
 - Agenda package is distributed by email to distribution list
 - Agenda package is placed on CDD website (www.fronterracdd.com)
- Meetings are open to the public
- Members of the public are able to provide comments on agenda items
 - During “Audience Comments” portion of agenda only
 - 3-minute limit
 - Not a Q&A session

Budgets and Assessments

Annual Budget Process

- **By June 15th** – the District Manager presents the proposed budget at a CDD Board meeting
 - **If assessments increase above the previously noticed amount, the CDD mails a notice to residents**
- **By October 1st** – the District Manager presents updates to proposed budget (if any) at the Board meeting
 - The Board receives comments and/or objections to the budget during budget hearing
 - The Board may adjust and/or decrease budget based on comments received, but may not increase the assessments higher than the noticed amount
- **The CDD will hold its budget hearing no sooner than 60 days after approving the proposed budget**

CDD Assessments

- **There are 2 components of Special Assessments:**
 1. Debt Service Assessments (“Debt Assessments”)
 2. Operations & Maintenance Assessments (“O&M Assessments”)
- **Special Assessments**
 - Annual assessments on platted lots placed on the Collier County property tax bill
 - Liens are co-equal with taxes
 - Different from quarterly or “one-time” special assessments imposed by the HOA

CDD Assessments

O&M Assessments

- Based on the operating budget approved at the annual public hearing
- May change from year to year
- Directly tied to the operating expenses of the CDD
- Includes administrative costs and field maintenance expenses
- Cannot be paid off

Debt Assessments

- Established at bond issuance
- Does not change from year to year
- Repays the debt service on the bonds used to pay for public infrastructure
- Can be paid off

CDD Assessments

O&M Assessments

- O&M Assessment FY 2022-23: **\$406.07**
- Based on the operating budget approved at the annual public hearing
- May change from year to year
- Directly tied to the operating expenses of the CDD
- Includes administrative costs and field maintenance expenses
- Cannot be paid off

Debt Assessments

- Debt Assessment (Fixed Annual): **\$1,202.03**
- Established at bond issuance 202.03
- Does not change from year to year
- Repays the debt service on the bonds used to pay for public infrastructure
- Can be paid off

CDD v. HOA

How Are CDD's Different from HOA's?

- Governmental entity
- Oversees public v. private infrastructure
- Compliance with ethics and open government laws
- Sovereign Immunity
- Ability to issue tax exempt bonds
- Revenue collection and enforcement- i.e. on the tax roll!
- Public procurement
- Typically no architectural review ability

EXHIBIT 10

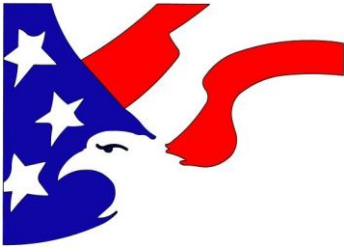
FRONTERRA CDD BUDGET TO ACTUAL THROUGH 5/31/2023

FY 2022-2023 Budget Line Item	FY 2022-2023 Budget	Thru 5/2023	Remainder	Variance
Board of Supervisors Payroll	\$ 4,000	\$2,800.00	\$2,000.00	-\$800.00
Management Consulting Services	15,000	10,000.00	5,000.00	\$0.00
Lien Book, MBS Capital, Tax Collector, U.S. Bank	12,000	9,303.75	3,000.00	-\$303.75
Assessment Roll Prep for Property Appraiser	1,250	0.00	1,250.00	\$0.00
Office Supplies	100	27.48	0.00	\$72.52
Mattice Business Services	5,760	3,322.00	2,400.00	\$38.00
Grau & Associates Auditor	5,000	500.00	4,500.00	\$0.00
DAO Insurance	5,650	6,285.00	0.00	-\$635.00
Legal Advertising	2,400	1,113.00	600.00	\$687.00
State Filing Fee	175	175.00	0.00	\$0.00
Legal Services	7,500	13,558.68	2,000.00	-\$8,058.68
Engineering Services	2,500	1,335.00	400.00	\$765.00
Staybridge Naples/Marco Island	-	150.00	150.00	-\$300.00
Website Hosting	1,200	799.00	425.00	-\$24.00
Entry Monument Maintenance	-	765.00	0.00	-\$765.00
	\$ 62,535	\$50,133.91	\$21,725.00	-\$9,323.91

FRONTERRA CDD CASH POSITION AS OF 5/31/2023

Checking Account 5-31-23	\$67,431.79
Outstanding 5/31/23 Checks	\$7,035.26
6 Months of costs @ \$6,069.22/month	\$36,415.32
Carry Over (Reserve):	\$23,981.21
Add Back Oct/Nov. Pmts.	12,138.44
Carry Over (Reserve) @ 9/30/23:	\$36,119.65

EXHIBIT 11



**Jennifer J. Edwards
Supervisor of Elections
Collier County, Florida**

April 17 2023

Mr. Russ Weyer
Real Estate Ecomometrics
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 209 active registered voters residing in the Fronterra CDD as of April 15, 2022.

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

Sincerely,

A handwritten signature in black ink that reads "David B Carpenter". The signature is written in a cursive style with a large initial "D" and "C".

David B Carpenter
Qualifying Officer
Collier County Supervisor of Elections
3750 Enterprise Ave
(239) 252-8501
Dave.Carpenter@colliervotes.gov

