

# **MOODY RIVER ESTATES**

**COMMUNITY DEVELOPMENT  
DISTRICT**

**August 19, 2021**

**BOARD OF SUPERVISORS**

**PUBLIC HEARING AND  
REGULAR MEETING AGENDA**

# Moody River Estates Community Development District

## OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 12, 2021

Board of Supervisors  
Moody River Estates Community Development District

Dear Board Members:

### ATTENDEES:

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

**NOTE: MEETING LOCATION**

The Board of Supervisors of the Moody River Estates Community Development District will hold Multiple Public Hearings and a Regular Meeting on August 19, 2021, at 1:00 p.m., at the Clubhouse at Moody River Estates, 3050 Moody River Blvd., North Fort Myers, Florida 33903.

1. Call to Order/Roll Call
2. Public Comments (*3 minutes - agenda items*)
3. Presentation of Audited Financial Report for the Fiscal Year Ended September 30, 2020, Prepared by Grau & Associates
4. Consideration of Resolution 2021-07, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2020
5. Public Hearing on Adoption of Fiscal Year 2021/2022 Budget
  - A. Proof/Affidavit of Publication
  - B. Consideration of Resolution 2021-08, Relating to the Annual Appropriations and Adopting the Budgets for the Fiscal Year Beginning October 1, 2021, and Ending September 30, 2022; Authorizing Budget Amendments; and Providing an Effective Date
6. Public Hearing to Hear Comments and Objections on the Imposition of Maintenance and Operation Assessments to Fund the Budget for Fiscal Year 2021/2022, Pursuant to Florida Law
  - A. Proof/Affidavit of Publication
  - B. Mailed Notice(s) to Property Owners
  - C. Consideration of Resolution 2021-09, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2021/2022; Providing for the Collection and Enforcement of Special Assessments; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date

7. Staff Report - District Engineer: *Barraco & Associates, Inc.*
8. Discussion: Storm Drainage System
  - A. Listing of Addresses Inspected for Encroachments into Storm Drainage System
  - B. Discussion: Sample Letter Regarding Swale Damage in CDD Easement
9. Consideration of MIA Firms to Perform Real Estate Analysis/Feasibility Study
  - A. Greg Stuart, Stuart Urban Design
  - B. Kinsey Associates
  - C. LandQwest Commercial
10. Continued Discussion: Signage for Conservation Areas
11. Discussion: Drone Assistance for Waterways – Bill Holderby, Professional Drone Pilot
12. Acceptance of Unaudited Financial Statements as of June 30, 2021
13. Approval of June 17, 2021 Regular Meeting Minutes
  - Action Items
14. Staff Reports
  - A. District Counsel: *Hopping Green & Sams, P.A.*
    - Consideration of Rate Increase
  - B. District Manager: *Wrathell, Hunt & Associates, LLC*
    - UPCOMING WORKSHOP/MEETING DATES:
      - A. October 7, 2021 Workshop
      - B. October 21, 2021 at 1:00 P.M.
    - QUORUM CHECK
 

<b>SEAT 1</b>	Chris Jenner	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
<b>SEAT 2</b>	Edward Pike	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
<b>SEAT 3</b>	Robert Geltner	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
<b>SEAT 4</b>	John Teckorius	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
<b>SEAT 5</b>	Julie Canoura	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
  - C. Operations Manager: *Wrathell, Hunt & Associates, LLC*
    - Monthly Status Report- Field Operations

○ Key Activity Dates

15. Public Comments (*non-agenda items*)

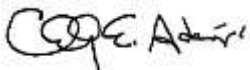
16. Supervisors' Requests

- Supervisor Teckorius
  - I. Correction of Membership Fees for Using CDD Amenities, Not Open to Public for Free
  - II. Discussed Possibility of Zoom Meetings for CDD. Are they Legal?

17. Adjournment

Should you have any questions and/or concerns, please contact me directly at 239-464-7114.

Sincerely,



Chesley E. Adams, Jr.  
District Manager

**FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE**

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

**PARTICIPANT PASSCODE: 709 724 7992**



**MOODY RIVER ESTATES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**3**

**MOODY RIVER ESTATES  
COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2020**

**MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA**

**TABLE OF CONTENTS**

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-19
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	20
Notes to Required Supplementary Information	21
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	22-23
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	24
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	25-26



# 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](http://www.graucpa.com)

## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Moody River Estates Community Development District  
Lee County, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Moody River Estates Community Development District, Lee County, Florida (the "District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2020, and the respective changes in financial position thereof for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to solely describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Deane & Associates*

June 16, 2021

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Moody River Estates Community Development District, Lee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2020. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets plus deferred outflows of resources at the close of the most recent fiscal year resulting in a net position deficit balance of (\$1,997,963).
- The change in the District's total net position in comparison with the prior year was \$267,225, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2020, the District's governmental funds reported combined ending fund balances of \$816,886, an increase of \$51,578 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

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

#### Government-Wide Financial Statements

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

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

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

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

#### Fund Financial Statements

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



## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

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

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

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

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

### Notes to the Financial Statements

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

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION SEPTEMBER 30,		
	2020	2019
Current and other assets	\$ 830,370	\$ 823,470
Capital assets, net of depreciation	4,348,489	4,447,824
Total assets	5,178,859	5,271,294
Deferred amount on refunding	168,096	178,602
Current liabilities	129,442	178,641
Long-term liabilities	7,215,476	7,536,443
Total liabilities	7,344,918	7,715,084
Net position		
Net investment in capital assets	(2,698,891)	(2,910,017)
Restricted	607,714	584,698
Unrestricted	93,214	60,131
Total net position	\$ (1,997,963)	\$ (2,265,188)

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

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR END SEPTEMBER 30,		
	2020	2019
Revenues:		
Program revenues		
Charges for services	\$ 904,078	\$ 900,373
Operating grants and contributions	5,678	14,412
General revenues		
Unrestricted investment earnings	366	2,088
Total revenues	910,122	916,873
Expenses:		
General government	112,125	118,202
Maintenance and operations	246,604	253,796
Interest	284,168	294,916
Total expenses	642,897	666,914
Change in net position	267,225	249,959
Net position - beginning	(2,265,188)	(2,515,147)
Net position - ending	\$ (1,997,963)	\$ (2,265,188)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2020 was \$642,897. The costs of the District's activities were primarily funded by program revenues. As in the prior fiscal year, program revenues are comprised primarily of assessments.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2020, the District had \$6,550,777 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$2,202,288 has been taken, which resulted in a net book value of \$4,348,489. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2020, the District had \$7,040,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.



## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

**MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2020**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 106,110
Assessments receivable	989
Restricted assets:	
Investments	723,271
Capital assets:	
Nondepreciable	1,801,489
Depreciable, net	<u>2,547,000</u>
Total assets	<u>5,178,859</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred amount on refunding	<u>168,096</u>
Total deferred outflows of resources	<u>168,096</u>
 <b>LIABILITIES</b>	
Accounts payable	13,484
Accrued interest payable	115,958
Non-current liabilities:	
Due within one year	330,000
Due in more than one year	<u>6,885,476</u>
Total liabilities	<u>7,344,918</u>
 <b>NET POSITION</b>	
Net investment in capital assets	(2,698,891)
Restricted for debt service	607,714
Unrestricted	93,214
Total net position	<u>\$ (1,997,963)</u>

See notes to the financial statements

**MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Primary government:				
Governmental activities:				
General government	\$ 112,125	\$ 112,125	\$ -	\$ -
Maintenance and operations	246,604	179,986	-	(66,618)
Interest on long-term debt	284,168	611,967	5,678	333,477
Total governmental activities	642,897	904,078	5,678	266,859
General revenues:				
Unrestricted investment earnings				366
Total general revenues				366
Change in net position				267,225
Net position - beginning				(2,265,188)
Net position - ending				\$ (1,997,963)

See notes to the financial statements

**MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2020**

	Major Funds		Total Governmental Funds
	General	Debt Service	
<b>ASSETS</b>			
Cash	\$ 106,110	\$ -	\$ 106,110
Investments	-	723,271	723,271
Assessments receivable	588	401	989
Total assets	<u>\$ 106,698</u>	<u>\$ 723,672</u>	<u>\$ 830,370</u>
<b>LIABILITIES</b>			
Liabilities:			
Accounts payable	\$ 13,484	\$ -	\$ 13,484
Total liabilities	<u>13,484</u>	<u>-</u>	<u>13,484</u>
<b>FUND BALANCES</b>			
Restricted for:			
Debt service	-	723,672	723,672
Unassigned	93,214	-	93,214
Total fund balances	<u>93,214</u>	<u>723,672</u>	<u>816,886</u>
Total liabilities and fund balances	<u>\$ 106,698</u>	<u>\$ 723,672</u>	<u>\$ 830,370</u>

See notes to the financial statements

**MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2020**

Total fund balance - governmental funds \$ 816,886

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	6,550,777	
Accumulated depreciation	<u>(2,202,288)</u>	4,348,489

Deferred amount on refunding of debt are not reported as assets in the governmental funds. The statements of net position includes these costs, net of amortization. 168,096

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(115,958)	
Premium	(186,443)	
Amortization of premium	10,967	
Bonds payable	<u>(7,040,000)</u>	<u>(7,331,434)</u>
Net position of governmental activities		<u>\$ (1,997,963)</u>

See notes to the financial statements

**MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Major Funds		Total Governmental Funds
	General	Debt Service	
<b>REVENUES</b>			
Assessments	\$ 292,111	\$ 611,967	\$ 904,078
Interest and other revenue	366	5,678	6,044
Total revenues	<u>292,477</u>	<u>617,645</u>	<u>910,122</u>
<b>EXPENDITURES</b>			
Current:			
General government	112,125	-	112,125
Maintenance and operations	96,144	-	96,144
Debt service:			
Principal	-	310,000	310,000
Interest	-	289,150	289,150
Capital outlay	51,125	-	51,125
Total expenditures	<u>259,394</u>	<u>599,150</u>	<u>858,544</u>
Excess (deficiency) of revenues over (under) expenditures	33,083	18,495	51,578
Fund balances - beginning	<u>60,131</u>	<u>705,177</u>	<u>765,308</u>
Fund balances - ending	<u>\$ 93,214</u>	<u>\$ 723,672</u>	<u>\$ 816,886</u>

See notes to the financial statements

**MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

Net change in fund balances - total governmental funds	\$	51,578
--	----	--------

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures, however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.		51,125
---	--	--------

Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.		(150,460)
--	--	-----------

Repayments of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		310,000
--	--	---------

Amortization of Bond discounts/premiums and deferred amount on refunding is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		461
---	--	-----

The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the governmental fund financial statements.		4,521
---	--	-------

Change in net position of governmental activities	\$	267,225
---	----	---------

See notes to the financial statements

**MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

Moody River Estates Community Development District ("District") was created on November 15, 2004 by Ordinance 04-20 of the Lee County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by qualified electors residing in the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

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

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

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

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

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

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



## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

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

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

### **Assessments**

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

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

The District reports the following major governmental funds:

### **General Fund**

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

### **Debt Service Fund**

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

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

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

### **Assets, Liabilities and Net Position or Equity**

#### **Restricted Assets**

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

#### **Deposits and Investments**

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Deposits and Investments (Continued)

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

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

#### Prepaid Items

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

#### Capital Assets

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

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

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

<u>Assets</u>	<u>Years</u>
Infrastructure	20 - 40

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

#### Unearned Revenue

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

#### Refundings of Debt

For current refundings and advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, \$10,506 was recognized as a component of interest expense in the current fiscal year.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### **Long-Term Obligations**

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds using the straight-line method, which does not result in a material difference from the effective interest method. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

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

#### **Deferred Outflows/Inflows of Resources**

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

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

#### **Fund Equity/Net Position**

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

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

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

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

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

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Other Disclosures

#### Use of Estimates

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

## NOTE 3 – BUDGETARY INFORMATION

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

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

- a) Each year, the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- 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.

## NOTE 4 – DEPOSITS AND INVESTMENTS

### Deposits

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

### Investments

The District's investments were held as follows at September 30, 2020:

	Amortized	Credit Risk	Maturities
Money Market Mutual Funds - First American			Weighted average of the
Government Obligations Class Y	\$ 723,271	S&P AAAM	fund portfolio: 44 days
Total Investments	<u>\$ 723,271</u>		

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

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

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

However, the Bond Indenture limits the type of investments held using unspent proceeds.



## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments (Continued)

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

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

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

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

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

## NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2020 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and land improvements	\$ 1,801,489	\$ -	\$ -	\$ 1,801,489
Total capital assets, not being depreciated	1,801,489	-	-	1,801,489
Capital assets, being depreciated				
Infrastructure - water control and other	4,698,163	51,125	-	4,749,288
Total capital assets, being depreciated	4,698,163	51,125	-	4,749,288
Less accumulated depreciation for:				
Infrastructure - water control and other	2,051,828	150,460	-	2,202,288
Total accumulated depreciation	2,051,828	150,460	-	2,202,288
Total capital assets, being depreciated, net	2,646,335	(99,335)	-	2,547,000
Governmental activities capital assets	\$ 4,447,824	\$ (99,335)	\$ -	\$ 4,348,489

Depreciation expense was charged to maintenance and operations.

## NOTE 6 – LONG-TERM LIABILITIES

In September 2017, the District issued \$6,985,000 of Senior Special Assessment Revenue Refunding Bonds, Series 2017A-1 and \$965,000 of Subordinate Special Assessment Revenue Refunding Bonds, Series 2017A-2. Series 2017A-1 is due May 1, 2036 with interest rates of 3.5% - 4%, and Series 2017A-2 is due May 1, 2036 with interest rate of 3.5% - 5%. The Bonds were issued for the primary purpose of refunding the District's outstanding Series 2005 Capital Improvement Revenue Bonds (the "Refunded Bonds"). Interest is paid semiannually on each May 1 and November 1, commencing November 1, 2017. Principal is paid serially commencing May 1, 2019 through May 1, 2036.

The Series 2017 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

## NOTE 6 – LONG-TERM LIABILITIES (Continued)

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements of the Bond Indenture at September 30, 2020.

Changes in long-term liability activity for the fiscal year ended September 30, 2020 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2017 A-1	\$ 6,455,000	\$ -	\$ (275,000)	\$ 6,180,000	\$ 290,000
Add: Bond Premium	186,443	-	(10,967)	175,476	
Series 2017 A-2	895,000	-	(35,000)	860,000	40,000
Total	<u>\$ 7,536,443</u>	<u>\$ -</u>	<u>\$ (320,967)</u>	<u>\$ 7,215,476</u>	<u>\$ 330,000</u>

At September 30, 2020, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2021	\$ 330,000	\$ 278,300	\$ 608,300
2022	340,000	266,750	606,750
2023	345,000	254,850	599,850
2024	360,000	242,475	602,475
2025	375,000	229,575	604,575
2026-2030	2,110,000	922,463	3,032,463
2031-2035	2,595,000	450,400	3,045,400
2036	585,000	24,150	609,150
Total	<u>\$ 7,040,000</u>	<u>\$ 2,668,963</u>	<u>\$ 9,708,963</u>

## NOTE 7 - MANAGEMENT COMPANY

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

## NOTE 8 - RISK MANAGEMENT

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

**MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Budgeted Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Assessments	\$ 289,112	\$ 292,111	\$ 2,999
Interest	-	366	366
Total revenues	<u>289,112</u>	<u>292,477</u>	<u>3,365</u>
<b>EXPENDITURES</b>			
Current:			
General government	113,872	112,125	1,747
Maintenance and operations	156,000	96,144	59,856
Capital outlay	-	51,125	(51,125)
Total expenditures	<u>269,872</u>	<u>259,394</u>	<u>10,478</u>
Excess (deficiency) of revenues over (under) expenditures	= 19,240	33,083	13,843
<b>OTHER FINANCING SOURCES</b>			
Use of funds	(19,240)	-	19,240
Total other financing sources (uses)	<u>(19,240)</u>	<u>-</u>	<u>19,240</u>
Net change in fund balance	<u>\$ -</u>	33,083	<u>\$ 33,083</u>
Fund balance - beginning		<u>60,131</u>	
Fund balance - ending		<u>\$ 93,214</u>	

See notes to required supplementary information

**MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020.





**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

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
Moody River Estates Community Development District  
Lee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Moody River Estates Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon June 16, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

**Compliance and Other Matters**

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

### **Purpose of this Report**

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

*John & Associates*

June 16, 2021



**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

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

To the Board of Supervisors  
Moody River Estates Community Development District  
Lee County, Florida

We have examined Moody River Estates Community Development District, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2020. Management is responsible for District's compliance with those requirements. Our responsibility is to express Lee County an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2020.

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

*Grau & Associates*

June 16, 2021





**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

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

To the Board of Supervisors  
Moody River Estates Community Development District  
Lee County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Moody River Estates Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated June 16, 2021.

**Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

**Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 16, 2021, should be considered in conjunction with this management letter.

**Purpose of this Letter**

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

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

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

We wish to thank Moody River Estates Community Development District, Lee County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

*Grau & Associates*

June 16, 2021

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2019.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2020.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2020.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures pursuant to Rule 10.556(7) and no deteriorating financial conditions were noted as of September 30, 2020. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

**MOODY RIVER ESTATES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**4**

**RESOLUTION 2021-07**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**WHEREAS**, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2020;

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

1. The Audited Financial Report for Fiscal Year 2020, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2020, for the period ending September 30, 2020; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2020 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

**PASSED AND ADOPTED** this 19<sup>th</sup> day of August, 2021.

**MOODY RIVER ESTATES COMMUNITY  
DEVELOPMENT DISTRICT**

---

Secretary/Assistant Secretary

---

Chair/Vice Chair, Board of Supervisors

**MOODY RIVER ESTATES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**5A**



# The News-Press media group

news-press.com A GANNETT COMPANY

MODDY RIVER ESTATES CDD LEGALS  
2300 GLADES RD STE 410W  
BOCA RATON, FL 33431  
ATTN DAPHNE GILLARD

STATE OF WISCONSIN COUNTY OF BROWN:

Before the undersigned authority personally appeared said legal clerk,  
who on oath says that he or she is a Legal Assistant of the News-  
Press, a daily newspaper published at Fort Myers in Lee County,  
Florida; that the attached copy of advertisement, being a Legal Ad in  
the matter of

## PUBLIC NOTICE

In the Twentieth Judicial Circuit Court was published in said  
newspaper in the issues of:

7/30/2021; 8/6/2021

Affiant further says that the said News-Press is a paper of general  
circulation daily in Lee, Charlotte, Collier, Glades and Hendry  
Counties and published at Fort Myers, in said Lee County, Florida,  
and that the said newspaper has heretofore been continuously  
published in said Lee County, Florida each day and has been entered  
as periodicals matter at the post office in Fort Myers, in said Lee  
County, Florida, for a period of one year next preceding the first  
publication of the attached copy of advertisement; and affiant further  
says that he or she has never paid nor promised any person, firm or  
corporation any discount, rebate, commission or refund for the  
purpose of securing this advertisement for publication in the said  
newspaper.

Sworn to and Subscribed before me this 6th day of August, 2021.

Legal Clerk

Notary Public State of Wisconsin County of Brown

My commission expires

KATHLEEN ALLEN  
Notary Public  
State of Wisconsin

Publication Cost: \$2,714.00  
Ad No: GCI0698631  
Customer No: 672967  
PO#: PUBLIC NOTICE

**MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT**  
**NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2021/2022 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.**

**Upcoming Public Hearings, and Regular Meeting**

The Board of Supervisors ("Board") for the Moody River Estates Community Development District ("District") will hold the following two public hearings and a regular meeting:

DATE:	August 19, 2021
TIME:	1:00 p.m.
LOCATION:	Clubhouse at Moody River Estates 3050 Moody River Blvd. North Fort Myers, Florida 33903

The first public hearing is being held pursuant to Chapter 190, *Florida Statutes*, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2021 and ending September 30, 2022 ("Fiscal Year 2021/2022"). The second public hearing is being held pursuant to Chapters 190 and 197, *Florida Statutes*, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2021/2022; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

**Description of Assessments**

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Land Use	Total # of Units	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
SF	775	\$399.88
SF - East	14	\$162.64
MF - East	55	\$162.64

The proposed O&M Assessments as stated include collection costs and/or early payment discounts, which Lee County ("County") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), *Florida Statutes*, is met. Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2021/2022.

For Fiscal Year 2021/2022, the District intends to have the County tax collector collect the assessments imposed on all benefitted property. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title, or for direct billed assessments, may result in a foreclosure action, which also may result in a loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

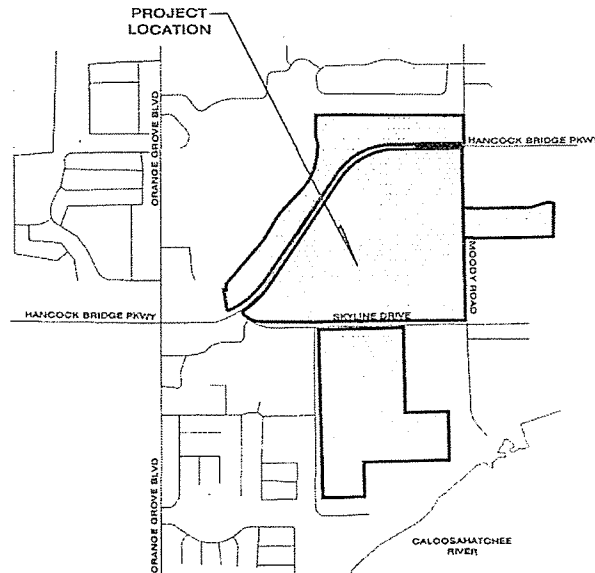
**Additional Provisions**

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (239) 498-9020 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members 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.

Please note that all affected property owners have the right to appear at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings 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.

Chuck Adams  
District Manager



**MOODY RIVER ESTATES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**5B**

## **RESOLUTION 2021-08**

### **THE ANNUAL APPROPRIATION RESOLUTION OF THE MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2021, submitted to the Board of Supervisors ("**Board**") of the Moody River Estates Community Development District ("**District**") proposed budgets ("**Proposed Budget**") for the fiscal year beginning October 1, 2021 and ending September 30, 2022 ("**Fiscal Year 2021/2022**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

**WHEREAS**, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT:**

#### **SECTION 1. BUDGET**

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Moody River Estates Community Development District for the Fiscal Year Ending September 30, 2022.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

## **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2021/2022, the sum of \$949,425 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ <u>321,117</u>
DEBT SERVICE FUND – SERIES 2017A-1	\$ <u>546,345</u>
DEBT SERVICE FUND – SERIES 2017A-2	\$ <u>81,963</u>
TOTAL ALL FUNDS	\$ <u>949,425</u>

## **SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2021/2022 or within 60 days following the end of the Fiscal Year 2021/2022 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if

the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 19TH DAY OF AUGUST, 2021.**

ATTEST:

**MOODY RIVER ESTATES COMMUNITY  
DEVELOPMENT DISTRICT**

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

By: \_\_\_\_\_  
Its: \_\_\_\_\_

**Exhibit A:** Fiscal Year 2021/2022 Proposed Budget

**MOODY RIVER ESTATES  
COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2022  
OCTOBER 1, 2021-SEPTEMBER 30, 2022  
PROPOSED BUDGET**



**MOODY RIVER ESTATES  
COMMUNITY DEVELOPMENT DISTRICT  
TABLE OF CONTENTS**

<b>Description</b>	<b>Page Number(s)</b>
General Fund Budget	1 - 2
Definitions of the General Fund Expenditures	3 - 4
Debt Service Fund Budget - Series 2017A-1 and 2017A-2 Bonds	5
Debt Service Fund - Debt Service Schedule - Series 2017A-1 and 2017A-2 Bonds	6 - 7
Projected Assessments	8

**MOODY RIVER ESTATES  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2022**

	Fiscal Year 2021				
	Adopted	Actual through 3/31/21	Projected through 9/30/2021	Total Actual & Projected Revenues & Expenditures	Adopted Budget FY 2022
<b>REVENUES</b>					
Assessment levy: gross	\$ 301,304				\$ 321,117
Allowable discounts (4%)	(12,052)				(12,845)
Assessment levy: net	289,252	\$ 266,622	\$ 22,630	\$ 289,252	308,272
Interest and miscellaneous	-	17	100	117	-
Total revenues	289,252	266,639	22,730	289,369	308,272
<b>EXPENDITURES</b>					
<b>Professional &amp; admin</b>					
Supervisors	6,459	-	6,459	6,459	6,459
Management/recording	44,802	22,401	22,401	44,802	44,802
Legal - general counsel	12,000	1,407	10,593	12,000	17,000
Engineering	4,000	146	3,854	4,000	20,000
Audit	5,800	2,000	3,800	5,800	5,800
Accounting	8,742	4,371	4,371	8,742	8,742
Assessment roll preparation	12,875	6,437	6,438	12,875	12,875
Arbitrage rebate calculation	1,200	-	1,200	1,200	1,200
Dissemination agent	1,000	500	500	1,000	1,000
Trustee	3,709	3,709	-	3,709	3,709
Telephone	500	250	250	500	500
Postage	1,250	546	704	1,250	1,250
Printing & binding	1,100	550	550	1,100	1,100
Legal advertising	1,200	833	367	1,200	1,200
Feasibility study: east property	-	-	-	-	15,000
Annual district filing fee	175	175	-	175	175
Insurance	6,500	6,503	-	6,503	7,140
Other current charges	750	455	295	750	750
Website	750	-	750	750	750
ADA website compliance	210	-	210	210	210
Total professional & admin	113,022	50,283	62,742	113,025	149,662
<b>Water management</b>					
Other contractual	110,000	19,421	90,579	110,000	112,000
Aquascaping	5,000	-	-	-	5,000
Utilities	39,500	19,225	20,275	39,500	39,500
Total water management	154,500	38,646	110,854	149,500	156,500

**MOODY RIVER ESTATES  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2022**

	Fiscal Year 2021				Adopted Budget FY 2022
	Adopted	Actual through 3/31/21	Projected through 9/30/2021	Total Actual & Projected Revenues & Expenditures	
<b>Other fees and charges</b>					
Property appraiser	844	777	67	844	844
Tax collector	1,266	1,127	-	1,127	1,266
Total other fees and charges	2,110	1,904	67	1,971	2,110
Total expenditures	269,632	90,833	173,663	264,496	308,272
 Excess/(deficiency) of revenues over/(under) expenditures	19,620	175,806	(150,933)	24,873	-
 Fund balance - beginning	86,355	93,214	269,020	93,214	118,087
Fund balance- ending (projected)	<u>\$ 105,975</u>	<u>\$ 269,020</u>	<u>\$ 118,087</u>	<u>\$ 118,087</u>	<u>\$ 118,087</u>

Assessment Summary				
	Units	FY 2021 Assessment	Proposed FY 2022 Assessment	Total Revenue
Single family	775	\$ 374.41	\$ 399.88	\$ 309,907.00
Multi family - east	69	161.38	162.64	11,222.16
Total	<u>844</u>			<u>\$ 321,129.16</u>

**MOODY RIVER ESTATES  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional & admin**

Supervisors	\$ 6,459
Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. The District anticipates six meetings during the fiscal year.	
Management/recording	44,802
<b>Wrathell, Hunt and Associates, LLC</b> , specializes in managing Community Development Districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bond financings, and operate and maintain the assets of the community.	
Legal - general counsel	17,000
Hopping Green and Sams provide on-going general counsel and legal representation. These lawyers are confronted with issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, they provide service as "local government lawyers," realizing that this type of local government is very limited in its scope – providing infrastructure and services to developments.	
Engineering	20,000
The District's engineer provides a broad array of engineering, consulting and construction services to the District. These services assist with the crafting of sustainable solutions for the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities. Starting in Fiscal Year 2022, these services also include an annual review of all District owned and/or maintained assets utilizing an unmanned aircraft system.	
Audit	5,800
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Accounting	8,742
<b>Wrathell, Hunt and Associates, LLC</b> , is responsible for the preparation of all financial work related to the District's governmental funds, including monthly financials and annual budgets.	
Assessment roll preparation	12,875
<b>Wrathell, Hunt and Associates, LLC</b> , is responsible for the preparation and administration of the assessment rolls for all funds of the District.	
Arbitrage rebate calculation	1,200
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	1,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities & Exchange Act of 1934. The District amended it's contract with Wrathell, Hunt and Associates, LLC to include these services.	
Trustee	3,709
Annual fees paid to U.S. Bank for the services they provide as trustee, paying agent and registrar.	

**MOODY RIVER ESTATES  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES (continued)**

Telephone	500
Telephone and fax machine.	
Postage	1,250
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	1,100
Letterhead, envelopes, copies, agendas, etc.	
Legal advertising	1,200
The District advertises for monthly meetings, special meetings, public hearings, bidding,	
Feasibility study: east property	15,000
Covers costs of hiring a firm to conduct a feasibility study for the east property.	
Annual district filing fee	175
Annual fee paid to the Department of Economic Opportunity.	
Insurance	7,140
The District carries public officials and general liability insurance with policies written by Preferred Governmental Insurance Trust. The limit of liability is set at \$1,000,000 for general liability (\$2,000,000 general aggregate) and \$1,000,000 for public officials liability limit.	
Other current charges	750
Bank charges, automated AP routing and other miscellaneous expenses incurred during the year.	
Website	750
ADA website compliance	210
<b>Water management</b>	
Other contractual	112,000
The District contracts with Lakemasters Aquatic Weed Control, Inc. for treatment and maintenance of the lakes and wetlands. This program includes aquatic weed control and wetland treatments for state recognized exotic plant materials. It is anticipated that the District will continue it's routine pipe and inlet inspection and cleaning program. It is proposed that this program be implemented on a rotational basis. The District has 6 lakes remaining on the original lake bank erosion repair list agreed upon with SFWMD. The increase in the budget anticipates addressing these remaining ponds over the next two years.	
Lake and wetlands	\$ 50,000
Fountain Repairs/Maint	15,000
Pipes/inlets/lake banks	47,000
Total	\$ 112,000
Aquascaping	5,000
To address the periodic needs of supplementing the District's aquatic plant program to ensure compliance with the surface water management permit(s).	
Utilities	39,500
Electrical charges for fountains and aerators.	
<b>Other fees &amp; charges</b>	
Property appraiser	844
Fees are \$1.00 per parcel on which the assessment is levied.	
Tax collector	1,266
Fees are \$1.50 per parcel on which the assessment is levied.	
Total expenditures	<u><u>\$ 308,272</u></u>

**MOODY RIVER ESTATES  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2017A-1 and 2017A-2  
FISCAL YEAR 2022**

	Fiscal Year 2021				
	Adopted	Actual through 3/31/21	Projected through 9/30/2021	Total Actual & Projected Revenues & Expenditures	Proposed Budget FY 2022
<b>REVENUES</b>					
Assessment levy: on-roll	\$ 628,803				\$ 628,308
Allowable discount (4%)	(25,152)				(25,132)
Assessment levy - net	603,651	\$ 552,923	\$ 50,728	\$ 603,651	603,176
Interest	-	21	-	21	-
Total revenues	603,651	552,944	50,728	603,672	603,176
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	330,000	-	330,000	330,000	340,000
Principal prepayment	-	5,000	-	5,000	-
Interest	278,300	139,150	139,050	278,200	266,550
Total debt service	608,300	144,150	469,050	613,200	606,550
Excess/(deficiency) of revenues over/(under) expenditures	(4,649)	408,794	(418,322)	(9,528)	(3,374)
Beginning fund balance	720,250	723,673	1,132,467	723,673	714,145
Ending fund balance (projected)	<u>\$ 715,601</u>	<u>\$1,132,467</u>	<u>\$ 714,145</u>	<u>\$ 714,145</u>	<u>710,771</u>
Use of fund balance					
Debt service reserve account balance (required)					(180,337)
Interest expense - November 1, 2022					(127,325)
Projected fund balance surplus/(deficit) as of September 30, 2022					<u>\$ 403,109</u>



## Moody River

Community Development District

Series 2017A-1

\$6,985,000

## Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2021	-	-	113,712.50	113,712.50
05/01/2022	300,000.00	3.500%	113,712.50	413,712.50
11/01/2022	-	-	108,462.50	108,462.50
05/01/2023	305,000.00	3.500%	108,462.50	413,462.50
11/01/2023	-	-	103,125.00	103,125.00
05/01/2024	320,000.00	3.500%	103,125.00	423,125.00
11/01/2024	-	-	97,525.00	97,525.00
05/01/2025	330,000.00	3.500%	97,525.00	427,525.00
11/01/2025	-	-	91,750.00	91,750.00
05/01/2026	340,000.00	3.500%	91,750.00	431,750.00
11/01/2026	-	-	85,800.00	85,800.00
05/01/2027	355,000.00	4.000%	85,800.00	440,800.00
11/01/2027	-	-	78,700.00	78,700.00
05/01/2028	370,000.00	4.000%	78,700.00	448,700.00
11/01/2028	-	-	71,300.00	71,300.00
05/01/2029	385,000.00	4.000%	71,300.00	456,300.00
11/01/2029	-	-	63,600.00	63,600.00
05/01/2030	400,000.00	4.000%	63,600.00	463,600.00
11/01/2030	-	-	55,600.00	55,600.00
05/01/2031	420,000.00	4.000%	55,600.00	475,600.00
11/01/2031	-	-	47,200.00	47,200.00
05/01/2032	435,000.00	4.000%	47,200.00	482,200.00
11/01/2032	-	-	38,500.00	38,500.00
05/01/2033	455,000.00	4.000%	38,500.00	493,500.00
11/01/2033	-	-	29,400.00	29,400.00
05/01/2034	470,000.00	4.000%	29,400.00	499,400.00
11/01/2034	-	-	20,000.00	20,000.00
05/01/2035	490,000.00	4.000%	20,000.00	510,000.00
11/01/2035	-	-	10,200.00	10,200.00
05/01/2036	510,000.00	4.000%	10,200.00	520,200.00
<b>Total</b>	<b>\$5,885,000.00</b>		<b>\$2,029,750.00</b>	<b>\$7,914,750.00</b>

## Moody River

Community Development District

Series 2017A-2

\$965,000

## Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2021	-	-	19,562.50	19,562.50
05/01/2022	40,000.00	3.500%	19,562.50	59,562.50
11/01/2022	-	-	18,862.50	18,862.50
05/01/2023	40,000.00	4.250%	18,862.50	58,862.50
11/01/2023	-	-	18,012.50	18,012.50
05/01/2024	40,000.00	4.250%	18,012.50	58,012.50
11/01/2024	-	-	17,162.50	17,162.50
05/01/2025	45,000.00	4.250%	17,162.50	62,162.50
11/01/2025	-	-	16,206.25	16,206.25
05/01/2026	45,000.00	4.250%	16,206.25	61,206.25
11/01/2026	-	-	15,250.00	15,250.00
05/01/2027	50,000.00	5.000%	15,250.00	65,250.00
11/01/2027	-	-	14,000.00	14,000.00
05/01/2028	50,000.00	5.000%	14,000.00	64,000.00
11/01/2028	-	-	12,750.00	12,750.00
05/01/2029	55,000.00	5.000%	12,750.00	67,750.00
11/01/2029	-	-	11,375.00	11,375.00
05/01/2030	55,000.00	5.000%	11,375.00	66,375.00
11/01/2030	-	-	10,000.00	10,000.00
05/01/2031	60,000.00	5.000%	10,000.00	70,000.00
11/01/2031	-	-	8,500.00	8,500.00
05/01/2032	60,000.00	5.000%	8,500.00	68,500.00
11/01/2032	-	-	7,000.00	7,000.00
05/01/2033	65,000.00	5.000%	7,000.00	72,000.00
11/01/2033	-	-	5,375.00	5,375.00
05/01/2034	70,000.00	5.000%	5,375.00	75,375.00
11/01/2034	-	-	3,625.00	3,625.00
05/01/2035	70,000.00	5.000%	3,625.00	73,625.00
11/01/2035	-	-	1,875.00	1,875.00
05/01/2036	75,000.00	5.000%	1,875.00	76,875.00
<b>Total</b>	<b>\$820,000.00</b>		<b>\$359,112.50</b>	<b>\$1,179,112.50</b>

**MOODY RIVER ESTATES  
COMMUNITY DEVELOPMENT DISTRICT  
PROJECTED ASSESSMENTS  
GENERAL FUND AND DEBT SERVICE FUND**

Number of Units	Unit Type	Max GF	Projected Fiscal Year 2022			FY 21 Assessment	FY 2022 Revenue per Product type
			GF	DSF	GF & DSF		
114	Carriage-Center	\$374.41	\$ 399.88	\$ 372.71	\$ 772.59	\$ 747.12	\$ 88,075.26
158	Coach-Center	\$374.41	399.88	494.97	894.85	869.38	\$ 141,386.30
135	Signature 50X135-Center	\$374.41	399.88	618.08	1,017.96	992.49	\$ 137,424.60
95	Estate 71.25X135-Center	\$374.41	399.88	781.09	1,180.97	1,155.50	\$ 112,192.15
140	Estate 71.25X135-South	\$374.41	399.88	1,318.51	1,718.39	1,692.92	\$ 240,574.60
56	Signature 50X135-North	\$374.41	399.88	1,070.60	1,470.48	1,445.01	\$ 82,346.88
77	Estate 71.25X135-North	\$374.41	399.88	1,318.51	1,718.39	1,692.92	\$ 132,316.03
55	Multifamily-East	169.71	162.64 *	118.11 **	280.75	279.49	\$ 15,441.25
14	Single Family-East	169.71	162.64 *	- **	162.64	161.38	\$ 2,276.96
844							\$ 952,034.03

**Note:** All units except for those located east of Moody Road ("East Units") pay for all expenditure categories contained in the District's General Fund Budget, including Professional & Administrative, Other Fees and Charges, and Water Management expenditures. All units in the District, except for the East Units, benefit on an equal residential unit basis from the administrative and general governmental functions of the District and the flood protection provided by the proper maintenance of the Water Management system. The proper maintenance and operation of the Water Management system assists in the prevention of damage to property caused by floods, lowers insurance premiums for property constructed on individual lots, and allows for orderly drainage so that property owners can maximize the use and enjoyment of their properties and common areas. The District has determined that the East Units do not receive similar benefits as other units in the District from the existing Water Management system. Therefore, the East Units only pay for the Professional & Administrative, excepting the Engineering Fees (as stipulated in the Settlement Agreement with Mood Development Corporation dated October 31, 2012 (the "Settlement Agreement")), and Other Fees and Charges expenditures, and they do so at the same rate as the other units in the District.

\* Assessments for GF expenditures for unplatted lands located east of Moody Road are based on 55 multifamily and 14 single family units as per the Settlement Agreement.

\*\* Assessments for DSF expenditures levied on unplatted lands located east of Moody Road are based on the benefit received by such lands. The "per unit" allocation is an illustration based on a mathematical division of the total annual amount by the 55 multi family and 14 single family units as contemplated in the Settlement Agreement, subject to the adjustment for the prepayment of the entire assessment principal on the parcel with 14 single family units. See assessment roll for total amounts levied against each unplatted parcel.

**MOODY RIVER ESTATES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**6A**

# The News-Press media group

news-press.com A GANNETT COMPANY

MODDY RIVER ESTATES CDD LEGALS  
2300 GLADES RD STE 410W  
BOCA RATON, FL 33431  
ATTN DAPHNE GILLARD

STATE OF WISCONSIN COUNTY OF BROWN:

Before the undersigned authority personally appeared said legal clerk,  
who on oath says that he or she is a Legal Assistant of the News-  
Press, a daily newspaper published at Fort Myers in Lee County,  
Florida; that the attached copy of advertisement, being a Legal Ad in  
the matter of

## PUBLIC NOTICE

In the Twentieth Judicial Circuit Court was published in said  
newspaper in the issues of:

7/30/2021; 8/6/2021

Affiant further says that the said News-Press is a paper of general  
circulation daily in Lee, Charlotte, Collier, Glades and Hendry  
Counties and published at Fort Myers, in said Lee County, Florida,  
and that the said newspaper has heretofore been continuously  
published in said Lee County, Florida each day and has been entered  
as periodicals matter at the post office in Fort Myers, in said Lee  
County, Florida, for a period of one year next preceding the first  
publication of the attached copy of advertisement; and affiant further  
says that he or she has never paid nor promised any person, firm or  
corporation any discount, rebate, commission or refund for the  
purpose of securing this advertisement for publication in the said  
newspaper.

Sworn to and Subscribed before me this 6th day of August, 2021.

Legal Clerk

Notary Public State of Wisconsin County of Brown

My commission expires

KATHLEEN ALLEN  
Notary Public  
State of Wisconsin

Publication Cost: \$2,714.00  
Ad No: GCI0698631  
Customer No: 672967  
PO#: PUBLIC NOTICE

**MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT**  
**NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2021/2022 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.**

**Upcoming Public Hearings, and Regular Meeting**

The Board of Supervisors ("Board") for the Moody River Estates Community Development District ("District") will hold the following two public hearings and a regular meeting:

DATE:	August 19, 2021
TIME:	1:00 p.m.
LOCATION:	Clubhouse at Moody River Estates 3050 Moody River Blvd. North Fort Myers, Florida 33903

The first public hearing is being held pursuant to Chapter 190, *Florida Statutes*, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2021 and ending September 30, 2022 ("Fiscal Year 2021/2022"). The second public hearing is being held pursuant to Chapters 190 and 197, *Florida Statutes*, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2021/2022; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

**Description of Assessments**

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Land Use	Total # of Units	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
SF	775	\$399.88
SF - East	14	\$162.64
MF - East	55	\$162.64

The proposed O&M Assessments as stated include collection costs and/or early payment discounts, which Lee County ("County") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), *Florida Statutes*, is met. Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2021/2022.

For Fiscal Year 2021/2022, the District intends to have the County tax collector collect the assessments imposed on all benefitted property. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title, or for direct billed assessments, may result in a foreclosure action, which also may result in a loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

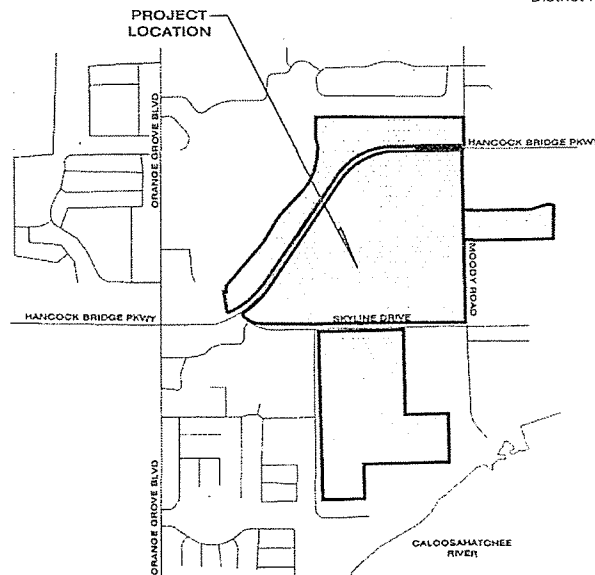
**Additional Provisions**

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (239) 498-9020 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members 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.

Please note that all affected property owners have the right to appear at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings 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.

Chuck Adams  
District Manager





**MOODY RIVER ESTATES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**6B**

**Moody River Estates Community Development District**  
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431  
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

**THIS IS NOT A BILL – DO NOT PAY**

July 30, 2021

**VIA FIRST CLASS MAIL**

XXX  
XXX  
XXX  
PARCEL ID: XXX

RE: Moody River Estates Community Development District  
Fiscal Year 2021/2022 Budget and O&M Assessments

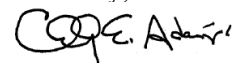
Dear Property Owner:

Pursuant to Chapters 190 and 197, *Florida Statutes*, the Moody River Estates Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (“**Fiscal Year 2021/2022**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2021/2022, on August 19, 2021, at 1:00 p.m., and at the Clubhouse at Moody River Estates, 3050 Moody River Blvd., North Fort Myers, Florida 33903. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (239) 498-9020 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations 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.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Manager’s Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings 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. If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Chesley E. Adams, Jr.  
District Manager

**EXHIBIT A**  
**Summary of O&M Assessments**

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2021/2022, the District expects to collect no more than **\$321,117** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated separately to the planned residential units located east of Moody Road and separately to the residential units located west of Moody Road. Within the east part of the District, the O&M Assessments are allocated to the undeveloped property on a per residential unit basis based on the development plan for the property. Within the west part of the District, the O&M Assessments are allocated to the residential units on a per residential unit basis. Your property is classified as a **1 SF residential unit(s)**.
3. **Schedule of O&M Assessments:**

Land Use	Total # of Units	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
SF	775	\$399.88
SF - East	14	\$162.64
MF - East	55	\$162.64

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2021/2022. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed O&M Assessments for Your Property.**

Current Annual O&M Assessment (October 1, 2021 – September 30, 2022)	Proposed Annual O&M Assessment (October 1, 2021 – September 30, 2022)	Change in Annual Dollar Amount
<b>\$374.41</b>	<b>\$399.88</b>	<b>\$25.47</b>

5. **Collection.** By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2021/2022, the District intends to have the County Tax Collector collect the assessments imposed on all benefitted property. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

**MOODY RIVER ESTATES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**6C**

## RESOLUTION 2021-09

### A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2021/2022; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

**WHEREAS**, the District is located in Lee County, Florida ("**County**"); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

**WHEREAS**, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2021 and ending September 30, 2022 ("**Fiscal Year 2021/2022**"), attached hereto as **Exhibit "A"** and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS**, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2021/2022; and

**WHEREAS**, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the Moody River Estates Community Development District ("**Assessment Roll**") attached to this Resolution as **Exhibit "B"** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

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

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit "A"** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits "A" and "B,"** is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits "A" and "B."** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

**SECTION 3. COLLECTION.** The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits "A" and "B."** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

**SECTION 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.

**SECTION 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED** this 19th day of August, 2021.

ATTEST:

**MOODY RIVER ESTATES COMMUNITY  
DEVELOPMENT DISTRICT**

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

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit A:** Budget

**Exhibit B:** Assessment Roll



**MOODY RIVER ESTATES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**8A**

**From:** Susan Garling <[skgarling1@gmail.com](mailto:skgarling1@gmail.com)>

**Sent:** Thursday, June 24, 2021 1:22 PM

**To:** Cleo Adams <[crismond@whhassociates.com](mailto:crismond@whhassociates.com)>; Chuck Adams <[adamsc@whhassociates.com](mailto:adamsc@whhassociates.com)>

**Subject:** Partial Listing of Addresses With Encroachment into our Storm Water Drainage System

Cleo and Chuck,

Attached is a partial listing of addresses that I believe need to be inspected by the CDD Management Company for encroachments into Moody River Estates Storm Water Drainage System.

Please note that this is intended to be only a partial listing. These are addresses located only in the North area of Moody River Estates - specifically Seaside Key Court and Seaside Harbour Drive.

This listing is only of those home sites that have been identified with pool construction that has or at least appears to have encroached into the Storm Water Drainage System swales and/or berms - and/or both. There are a number of other lots that have planting within the swales and berms, dock walkways built into the berms or damage to other properties due to these encroachments into the swales and berms such as washouts of the berms because the runoff water has no where to go.

I have no reason to think that we do not have these issues in other parts of the community as it appears it has been allowed to go on for a number of years.

Please let me know if you have any questions.

Thank you for your help with this issue. Again, as we discussed in our earlier conversation, I'm hoping that the CDD and the HOA can work together on this issue to introduce this issue to the individual homeowner's that it will impact.

Regards,

Susan Garling  
Moody River Estates HOA President

Seaside Key	
Address	Encroachment
12971	Y
12961	Y
12931	Y
12921	Y
12911	Y
12901	Y
12891	Y
12881	Y
12871	Y
12861	Y
12851	Y
12811	Y
12781	Y
12771	Y
12761	Y
12731	Y
12721	Y
12720	Y
12711	Y
12701	Y

Seaside Harbour	
Address	Pool (Y/N)
13461	Y
13451	Y
13441	Y
13431	Y
13421	Y
13411	Y
13401	Y
13391	Y
13381	Y
13371	Y
13361	Y
13351	Y
13341	Y
13331	Y
13321	Y
13311	Y
13301	Y
13291	Y
13281	Y
13271	Y
13261	Y
13251	Y
13241	Y
13231	Y
13221	Y
13211	Y
13201	Y
13191	Y
13181	Y
13111	Y
13101	Y
13091	Y
13081	Y
13071	Y
13061	Y
13051	Y
13041	Y
13021	Y

**MOODY RIVER ESTATES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**8B**

***[INSERT DISTRICT LETTERHEAD]***

[Date]

Via U.S. Mail

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Re: \_\_\_\_\_ *Community Development District*  
*Notice of Drainage Swale Deficiency and Required Remediation*

Dear \_\_\_\_\_:

I am writing on behalf of the \_\_\_\_\_ Community Development District (“District”) regarding the drainage swale on your property. This swale is located within an easement held by the District for the operation and maintenance of a percolation swale as part of its stormwater management system, as permitted by the Southwest Florida Water Management District (“SWFWMD”). According to a recent inspection conducted by the District’s Engineer, excess backfill soil has been placed in the swale in violation of the SWFWMD-permitted plans, which could result in reduced water quality in canals, ponds and wetlands and may result in fines and penalties imposed by the SWFWMD.

**The purpose of this letter is to notify you that you are required to remove the excess soil from the swale and restore compliance with the attached specifications within 90 days of the date of this letter.** Within **30 days** of the date of this letter, please contact us in writing by email at \_\_\_\_\_ or by mail at \_\_\_\_\_ to confirm that you intend to comply with the requirements outlined herein. The District reserves all rights with regard to any prior or future activities affecting District easement areas, including but not limited to the right to recover any fines or penalties the District incurs due to deficiencies on your property, the right to remove the excess soil and charge you for the cost of the removal, and any other action permitted by law.

For more information regarding the SWFWMD-permitted plans and the swale behind your home, you may contact the District’s Engineer, \_\_\_\_\_, at \_\_\_\_\_ or \_\_\_\_\_ .com. If you are represented by legal counsel and your attorney has any questions, please have him or her contact the District’s legal counsel, Michael C. Eckert, at (850)222-7500. Thank you for your cooperation on these matters.

Sincerely,

District Manager

Enclosure

cc: District Counsel (via e-mail only)  
District Engineer (via e-mail only)

## SWALE GEOMETRY

**Note:** Restore the swale to the geometry detailed in the SWFWMD permitted plans as shown in **Figure 1** or to the accepted alternate geometry detailed in **Figure 2**.

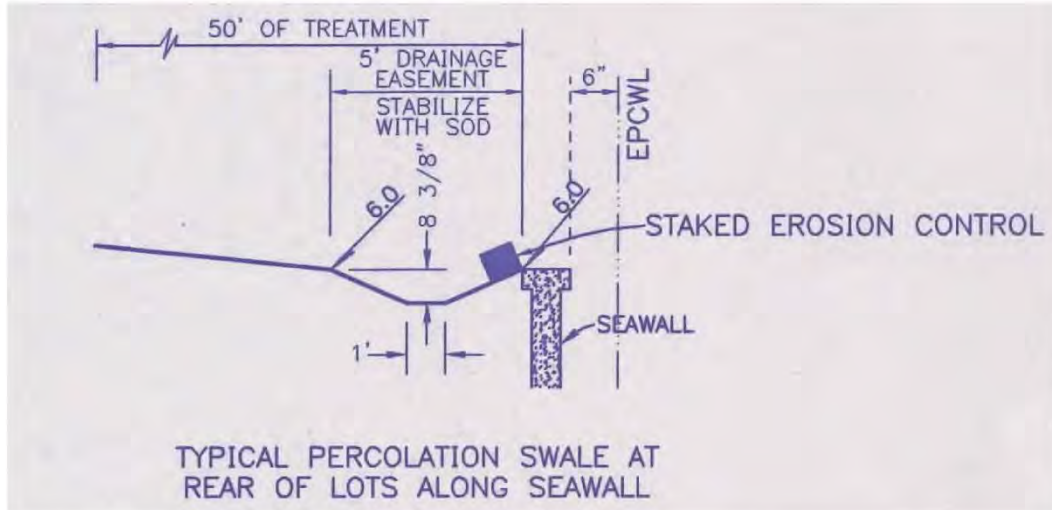


Figure 1: Swale Geometry from the SWFWMD Permitted Plans

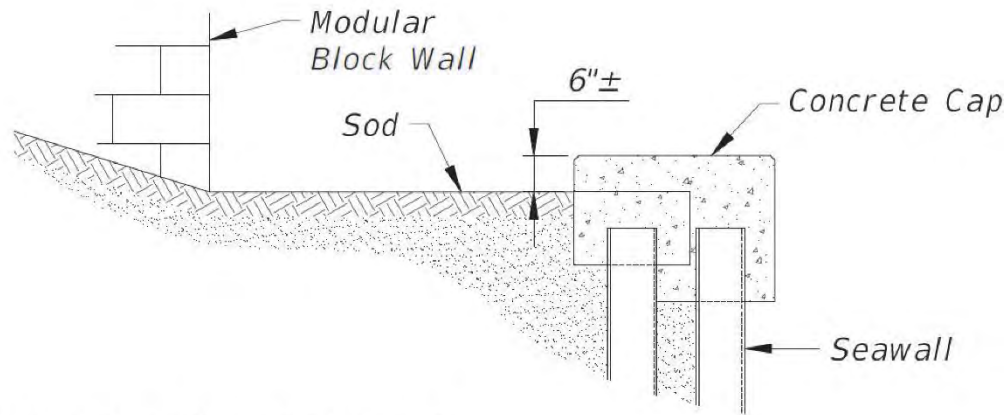


Figure 2: Accepted Alternate Swale Geometry

**MOODY RIVER ESTATES**  
**COMMUNITY DEVELOPMENT DISTRICT**

9



**MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT (CDD)**

**DRAFT 5**

**PROPOSED RESOLUTION RELATED TO MOODY RIVER ESTATES EAST**

**July 25, 2021**

**PROPOSED RESOLUTION BY THE BOARD OF SUPERVISORS OF THE MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT (CDD) TO AUTHORIZE DISTRICT MANAGER TO ARRANGE FOR, MONITOR AND, MANAGE THE COMPLETION OF A FEASIBILITY STUDY NOT LATER THAN A DATE TO BE DETERMINED BY THE BOARD FOR THE ACQUISITION OF CERTAIN LANDS, WITH THE UNDERSTANDING THAT THE BOARD MAY OR MAY NOT TAKE ANY ACTION TO PURCHASE ANYTHING**

WHEREAS the unit owners of Moody River Estates Community Development District (CDD) whose units are located in Moody River Estates Community Association, Inc. were promised by the developer and its successors a “waterfront community “ with a boat launch and waterfront park as part of the common area as set forth in the Declaration of Covenants, Conditions and Restrictions for Moody River Estates Community Association, Inc., Article 8.8 (OR Book \_\_\_\_ Page \_\_\_\_, 10-1-2004, Public Records Lee County, Florida), and in their sales presentations and marketing materials; and,

WHEREAS, the unit owners of Moody River Estates Community Development District would benefit from additional parks and facilities for indoor and outdoor recreational, cultural, and educational uses; and,

WHEREAS, Article 2.2 of the Declaration of Covenants, Conditions and Restrictions for Moody River Estates sets for the SCOPE OF CDD (Community Development District) responsibility as follows:

“The CDD is empowered to plan, establish, acquire, construct, or reconstruct, enlarge or extend, equip, operate and maintain systems and facilities, including, without limitation, roads, water and sewer, irrigation, water management, street lighting, **parks and facilities for indoor and outdoor recreation,** cultural and educational uses, and limited access assurances services.”  
[Emphasis added.]; and,

WHEREAS Chapter 190.012(2) requires the District to obtain approval from the Board of County Commissioners of Lee County, Florida for the District to exercise its powers under Chapter 190.012(2); and,

WHEREAS, F.S. F.S. 190.012 provides Special Powers to the Board of Supervisors of Moody River Estates Community Development District, including, but not necessarily limited to the following:

**190.012 Special powers; public improvements and community facilities.—**The district shall have, and the board may exercise, **subject to the regulatory jurisdiction and permitting authority of all applicable governmental bodies, agencies, and special districts having authority with respect to any area included therein,** any or all of the following special powers relating to public improvements and community facilities authorized by this act:  
(1) To finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain systems, facilities, and basic infrastructures for the following:  
(a) Water management and control for the lands within the district and to connect some or any of such facilities with roads and bridges.

(b) Water supply, sewer, and wastewater management, reclamation, and reuse or any combination thereof, and to construct and operate connecting intercepting or outlet sewers and sewer mains and pipes and water mains, conduits, or pipelines in, along, and under any street, alley, highway, or other public place or ways, and to dispose of any effluent, residue, or other byproducts of such system or sewer system.

(c) Bridges or culverts that may be needed across any drain, ditch, canal, floodway, holding basin, excavation, public highway, tract, grade, fill, or cut and roadways over levees and embankments, and to construct any and all of such works and improvements across, through, or over any public right-of-way, highway, grade, fill, or cut.

(d)1. District roads equal to or exceeding the applicable specifications of the county in which such district roads are located; roads and improvements to existing public roads that are owned by or conveyed to the local general-purpose government, the state, or the Federal Government; street lights; alleys; landscaping; hardscaping; and the undergrounding of electric utility lines. Districts may request the underground placement of utility lines by the local retail electric utility provider in accordance with the utility's tariff on file with the Public Service Commission and may finance the required contribution.

2. Buses, trolleys, transit shelters, ridesharing facilities and services, parking improvements, and related signage.

(e) Investigation and remediation costs associated with the cleanup of actual or perceived environmental contamination within the district under the supervision or direction of a competent governmental authority unless the covered costs benefit any person who is a landowner within the district and who caused or contributed to the contamination.

(f) Conservation areas, mitigation areas, and wildlife habitat, including the maintenance of any plant or animal species, and any related interest in real or personal property.

(g) Any other project within or without the boundaries of a district when a local government issued a development order pursuant to s. 380.06 approving or expressly requiring the construction or funding of the project by the district, or when the project is the subject of an agreement between the district and a governmental entity and is consistent with the local government comprehensive plan of the local government within which the project is to be located.

(h) Any other project, facility, or service required by a development approval, interlocal agreement, zoning condition, or permit issued by a governmental authority with jurisdiction in the district.

**(2) After the local general-purpose government within the jurisdiction of which a power specified in this subsection is to be exercised consents to the exercise of such power by the district, the district shall have the power to plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain additional systems and facilities for:**

(a) Parks and facilities for indoor and outdoor recreational, cultural, and educational uses.

(b) Fire prevention and control, including fire stations, water mains and plugs, fire trucks, and other vehicles and equipment.

(c) School buildings and related structures and site improvements, which may be leased, sold, or donated to the school district, for use in the educational system when authorized by the district school board.

(d) Security, including, but not limited to, guardhouses, fences and gates, electronic intrusion-detection systems, and patrol cars, when authorized by proper governmental agencies; except that the district may not exercise any police power, but may contract with the appropriate local general-purpose government agencies for an increased level of such services within the district boundaries. However, this paragraph does not prohibit a district from contracting with a towing operator to remove a vehicle or vessel from a district-owned facility or property if the district

follows the authorization and notice and procedural requirements in s. 715.07 for an owner or lessee of private property. The district's selection of a towing operator is not subject to public bidding if the towing operator is included in an approved list of towing operators maintained by the local government that has jurisdiction over the district's facility or property.

(e) Control and elimination of mosquitoes and other arthropods of public health importance.

(f) Waste collection and disposal.

(3) To adopt and enforce appropriate rules following the procedures of chapter 120, in connection with the provision of one or more services through its systems and facilities.

(4)(a) To adopt rules necessary for the district to enforce certain deed restrictions pertaining to the use and operation of real property within the district and outside the district pursuant to an interlocal agreement under chapter 163 if within another district or, if not within another district, with the consent of the county or municipality in which the deed restriction enforcement is proposed to occur. For the purpose of this subsection, the term "deed restrictions" means those covenants, conditions, restrictions, compliance mechanisms, and enforcement remedies contained in any applicable declarations of covenants and restrictions that govern the use and operation of real property and, for which covenants, conditions, and restrictions, there is no homeowners' association or property owner's association having respective enforcement powers unless, with respect to a homeowners' association whose board is under member control, the association and the district agree in writing to enforcement by the district. The district may adopt by rule all or certain portions of the deed restrictions that:

1. Relate to limitations, prohibitions, compliance mechanisms, or enforcement remedies that apply only to external appearances or uses and are deemed by the district to be generally beneficial for the district's landowners and for which enforcement by the district is appropriate, as determined by the district's board of supervisors; or

2. Are consistent with the requirements of a development order or regulatory agency permit.

(b) The board may vote to adopt such rules only when all of the following conditions exist:

1. The district was in existence on the effective date of this subsection, or is located within a development that consists of multiple developments of regional impact and a Florida Quality Development.

2. For residential districts, the majority of the board has been elected by qualified electors pursuant to the provisions of s. 190.006.

3. For residential districts, less than 25 percent of residential units are in a homeowners' association.

4. The declarant in any applicable declarations of covenants and restrictions has provided the board with a written agreement that such rules may be adopted. A memorandum of the agreement shall be recorded in the public records.

(c) Within 60 days after such rules take effect, the district shall record a notice of rule adoption stating generally what rules were adopted and where a copy of the rules may be obtained. Districts may impose fines for violations of such rules and enforce such rules and fines in circuit court through injunctive relief.

(d) The owners of property located outside the boundary of the district shall elect an advisor to the district board pursuant to paragraph (e). The sole responsibilities of the district board advisor are to review enforcement actions proposed by the district board against properties located outside the district and make recommendations relating to those proposed actions. Before the district board may enforce its rules against any owner of property located outside the district, the district board shall request the district board advisor to make a recommendation on the proposed enforcement action. The district board advisor must render a recommendation within 30 days after receiving a request from the district board or is deemed to have no objection to the district board's proposed decision or action.

(e)1. Whenever an interlocal agreement is entered into pursuant to paragraph (a), a district board advisor seat shall be created for one elected landowner whose property is within the jurisdiction of the governmental entity entering into the interlocal agreement but not within the boundaries of the district. The district board advisor shall be elected by landowners whose land is subject to enforcement by the district but whose land is not within the boundaries of the district. The district board advisor shall be elected for a 2-year term. The first election for a district board advisor shall be within 90 days after the effective date of the interlocal agreement between the district and the government entity.

2. The election of the district board advisor shall occur at a meeting of eligible landowners. The district shall publish notice of the meeting and election once a week for 2 consecutive weeks in a newspaper of general circulation in the area of the parties to the interlocal agreement. The notice must include instructions on how all landowners may participate in the election and how to obtain a proxy form. The last day of publication may not be less than 14 days or more than 28 days before the date of the election. The landowners, when assembled at the meeting, shall organize by electing a chair who shall conduct the meeting. The chair may be any person present at the meeting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions.

3. At the meeting, each landowner is entitled to cast one vote per acre of land owned by him or her and located within the district for each person to be elected. A landowner may vote in person or by proxy in writing. 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 need not be notarized. A fraction of an acre shall be treated as 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. The acreage of platted lots may not be aggregated for purposes of determining the number of voting units held by a landowner or a landowner's proxy.

4. If a vacancy occurs in the district advisor seat, a special landowner election shall be held within 60 days after the vacancy using the notice, proxy, and acreage voting provisions of this subsection.

History.—s. 2, ch. 80-407; s. 51, ch. 83-217; s. 9, ch. 84-360; s. 47, ch. 89-169; s. 8, ch. 93-51; s. 39, ch. 99-378; s. 15, ch. 2000-317; s. 47, ch. 2000-364; s. 33, ch. 2004-345; s. 30, ch. 2004-353; s. 8, ch. 2007-160; s. 9, ch. 2009-142; s. 2, ch. 2016-94; s. 11, ch. 2018-158.; [Emphasis added.] and,

WHEREAS District counsel has been authorized by the District Board to seek approval from the Board of County Commissioners of Lee County, Florida for the District to exercise its powers under Chapter 190.012(2); and,

WHEREAS District counsel has opined that said approval from the county commission is likely to be approved; and,

WHEREAS, since 2007 the unit owners of Moody River Estates Community Development District located in Moody River Estates Community Association, Inc., notwithstanding the unambiguous language of Article 8.8 of the Declaration, have been denied or have had limited access to a boat launch and waterfront park due to the final judgment entered following continuing litigation involving Mood



Development and Meritage Homes, a successor Developer of Moody River Estates Community Association, Inc. from the original developer Colonial Homes, Inc.; and,

WHEREAS, neither Meritage Homes nor the second successor developer D.R. Horton, nor any homeowner elected board of directors, has taken reasonably appropriate action pursuant to their fiduciary duties, to protect the interests of unit owners during its period of management with respect to the ownership of the boat ramp by enforcing the contractual promises made by the developer to make the boat launch and waterfront park common elements; and,

WHEREAS, it was estimated that it would have been very expensive to pay legal fees for the complicated litigation involved in exercising the rights of the community to the boat ramp and waterfront park and there was some real legal uncertainty as to the ability to prevail if continuing litigation was pursued leading to the various boards of directors to fail to take action to enforce compliance with Article 8.8 of the Declaration and the promises made by the developers in their marketing; and,

WHEREAS F.S. 190.011(4) authorizes the Board of Supervisors of Moody River Estates Community Development District:

(4) To borrow money and accept gifts; to apply for and use grants or loans of money or other property from the United States, the state, a unit of local government, or any person for any district purposes and enter into agreements required in connection therewith; and to hold, use, and dispose of such moneys or property for any district purposes in accordance with the terms of the gift, grant, loan, or agreement relating thereto.; and,

WHEREAS the various subsections of F.S. 190.011 authorize the Board of Supervisors of Moody River Estates Community Development District:

(8) To lease as lessor or lessee to or from any person, firm, corporation, association, or body, public or private, any projects of the type that the district is authorized to undertake and facilities or property of any nature for the use of the district to carry out any of the purposes authorized by this act.

(9) To borrow money and issue bonds, certificates, warrants, notes, or other evidence of indebtedness as hereinafter provided; to levy such tax and special assessments as may be authorized; and to charge, collect, and enforce fees and other user charges.

(10) To raise, by user charges or fees authorized by resolution of the board, amounts of money which are necessary for the conduct of the district activities and services and to enforce their receipt and collection in the manner prescribed by resolution not inconsistent with law.

(11) To exercise within the district, or beyond the district with prior approval by resolution of the governing body of the county if the taking will occur in an unincorporated area or with prior approval by resolution of the governing body of the municipality if the taking will occur within a municipality, the right and power of eminent domain, pursuant to the provisions of chapters 73 and 74, over any property within the state, except municipal, county, state, and federal property, for the uses and purposes of the district relating solely to water, sewer, district roads, and water management, specifically including, without limitation, the power for the taking of

easements for the drainage of the land of one person over and through the land of another.

(12) To cooperate with, or contract with, other governmental agencies as may be necessary, convenient, incidental, or proper in connection with any of the powers, duties, or purposes authorized by this act.

(13) To assess and impose upon lands in the district ad valorem taxes as provided by this act.

(14) To determine, order, levy, impose, collect, and enforce special assessments pursuant to this act and chapter 170. Such special assessments may, in the discretion of the district, be collected and enforced pursuant to the provisions of ss. 197.3631, 197.3632, and 197.3635, chapter 170, or chapter 173.

(15) To exercise all of the powers necessary, convenient, incidental, or proper in connection with any of the powers, duties, or purposes authorized by this act.

(16) To exercise such special powers as may be authorized by this act.; [Emphasis added.]; and,

WHEREAS Mood Development has previously offered to sell to Moody River Estates Community Association, Inc. (or its assignee or to Moody River Estates Community Development District) a certain tract of land east of Moody River Estates east of Moody Road consisting of less than 16 acres, as set forth in legal description which offer expired February 28, 2018, but which may be capable of being extended; and,

WHEREAS, we are in a relatively low interest rate market and the acquisition of land by use of tax exempt bonds would be a favorable means of acquiring the aforementioned land; and,

WHEREAS, the value of residential real estate associated with waterfront access generally sells at a premium in the marketplace;

THEREFORE, be it resolved that the Board of Supervisors hereby directs the District Manager to immediately retain whatever legal or other experts or consultants as may be necessary to perform a feasibility analysis as to the following:

1. for the purpose of obtaining from Lee County approval to exercise powers under Chapter 190 Florida Statutes that will permit the District to purchase land for recreational and other purposes;
2. for the purchase or acquisition by eminent domain (as authorized in F.S. 190.011(11)) by the CDD of Mood Development Land most recently being offered for \$4,500,000 subject to negotiation of price and terms;
3. for the purchase or acquisition by eminent domain (as authorized in F.S. 190.011(11)) by the CDD of the land west of Moody River Estates North situated west of the Dollar General Store;
4. for researching the best approach to obtain such land, that is, by purchase, donation, eminent domain, or, other means;
5. for researching and obtaining whatever consents may be necessary from any Federal, State, Regional or County governmental entities to accomplish such acquisitions;
6. for researching funding mechanisms, if purchase is contemplated, and best funding sources (e.g. bonds, mortgage, etc.);
7. recognizing that the property, if acquired, must be open to the public, for researching the utilization of the acquired parcels for revenue generating purposes with higher fees from the public and lesser fees, if any, from district residents, in the form of leases or user fees, for boat slip rentals, boat mooring rentals, storage of cars, boats, trucks, construction of swimming pool(s), tennis or pickleball

courts, marine & general store, restaurant or food service, and all other uses permitted in Chapter 190 F.S.

The District Manager shall further cause all CDD unit owners to be notified of this resolution within 14 days and to solicit positive and negative written responses to be received, organized and summarized by management in a report to the Board of Supervisors at a meeting to be scheduled not less than 60 days from the adoption of this Resolution.

Nothing in this resolution shall require the Board of Supervisors or the CDD to take specific actions other than to notify owners of the adoption of this resolution and reporting of responses, if any. The Board retains the option and right to continue to evaluate or to take no further actions.

Resolution Type: Special Number: \_\_\_\_\_

Pertaining to: Feasibility Study of Land Acquisition, etc.

Duly adopted at a meeting of the Board of Supervisors, Moody River Estates Community Development District held: \_\_\_\_\_

Motion by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

		Seat	Term Expires	VOTE YES	VOTE NO	ABSTAIN	ABSENT
John Teckorius	Chair	4	Elected: 11/03/2020 Term Expires: 11/2024				
Robert Geltner	Vice Chair	3	Elected: 01/18/2018 Term Expires: 11/2024				
Chris Jenner	Assistant Secretary	1	Elected: 11/06/2018 Term Expires: 11/2022				
Edward Pike	Assistant Secretary	2	Elected: 05/20/2021 Term Expires: 11/2024				
Julie Canoura	Assistant Secretary	5	Elected: 05/20/2021 Term Expires: 11/2022				

ATTEST:

\_\_\_\_\_  
Secretary Date

FILE:  
Book of Minutes- Year 2021  
Book of Resolutions:

	Book Number	Page Number
Policy		
Administrative		
Special		
General		

**MOODY RIVER ESTATES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**12**



**MOODY RIVER ESTATES  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
JUNE 30, 2021**

**MOODY RIVER ESTATES  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
JUNE 30, 2021**

	Major Funds		Total Governmental Funds
	General	Debt Service Series 2017 A1 & A2	
<b>ASSETS</b>			
Cash - SunTrust	\$ 235,513	\$ -	\$ 235,513
Investments			
Revenue 2017A1 & A2	-	205,158	205,158
Reserve 2017A1*	-	271,938	271,938
Reserve 2017A2*	-	82,806	82,806
Reserve sub 2017A1 & A2*	-	103,734	103,734
COI	-	4,825	4,825
Prepayment 2017A2	-	676	676
Due from other funds			
General	-	11,870	11,870
Total assets	<u>\$ 235,513</u>	<u>\$ 681,007</u>	<u>\$ 916,520</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Debt service	\$ 11,870	\$ -	\$ 11,870
Total liabilities	<u>11,870</u>	<u>-</u>	<u>11,870</u>
<b>Fund Balances:</b>			
Restricted for:			
Debt service	-	681,007	681,007
Unassigned	223,643	-	223,643
Total fund balances	<u>223,643</u>	<u>681,007</u>	<u>904,650</u>
Total liabilities and fund balances	<u>\$ 235,513</u>	<u>\$ 681,007</u>	<u>\$ 916,520</u>

\*These Reserve Accounts are specifically for the noted Debt Service Funds and may not be used for any other purpose."

**MOODY RIVER ESTATES  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2021**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy	\$ 2,430	\$ 275,060	\$ 289,252	95%
Interest and miscellaneous	285	306	-	N/A
Total revenues	<u>2,715</u>	<u>275,366</u>	<u>289,252</u>	95%
<b>EXPENDITURES</b>				
<b>Professional &amp; admin</b>				
Supervisor	-	1,292	6,459	20%
Management	3,733	33,601	44,802	75%
Accounting services	728	6,556	8,742	75%
Audit	-	2,000	5,800	34%
Assessment roll services	1,073	9,656	12,875	75%
Arbitrage rebate calculations	-	-	1,200	0%
Dissemination agent	83	750	1,000	75%
Trustee	-	3,709	3,709	100%
Legal - general counsel	73	6,896	12,000	57%
Engineering	926	2,789	4,000	70%
Postage	297	1,431	1,250	114%
Telephone	42	375	500	75%
Insurance	-	6,503	6,500	100%
Printing & binding	92	825	1,100	75%
Legal advertising	212	1,492	1,200	124%
Other current charges	52	748	750	100%
Website	-	-	750	0%
ADA website compliance	-	-	210	0%
Annual district filing fee	-	175	175	100%
Total professional & admin	<u>7,311</u>	<u>78,798</u>	<u>113,022</u>	70%
<b>Water management</b>				
Other contractual	6,525	33,119	110,000	30%
Utilities	4,040	31,116	39,500	79%
Aquascaping	-	-	5,000	0%
Total water management	<u>10,565</u>	<u>64,235</u>	<u>154,500</u>	42%
<b>Other fees and charges</b>				
Property appraiser	-	777	844	92%
Tax collector	-	1,127	1,266	89%
Total other fees and charges	<u>-</u>	<u>1,904</u>	<u>2,110</u>	90%
Total expenditures	<u>17,876</u>	<u>144,937</u>	<u>269,632</u>	54%
Excess/(deficiency) of revenues over/(under) expenditures	(15,161)	130,429	19,620	
Fund balance - beginning	238,804	93,214	86,355	
Fund balance - ending	<u>\$ 223,643</u>	<u>\$ 223,643</u>	<u>\$ 105,975</u>	

**MOODY RIVER ESTATES  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2017A-1 and 2017A-2  
FOR THE PERIOD ENDED JUNE 30, 2021**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy	\$ 5,061	\$ 570,498	\$ 603,651	95%
Interest	3	36	-	N/A
Total revenues	<u>5,064</u>	<u>570,534</u>	<u>603,651</u>	95%
<b>EXPENDITURES</b>				
Principal	-	330,000	330,000	100%
Principal prepayment	-	5,000	-	N/A
Interest	-	<u>278,200</u>	<u>278,300</u>	100%
Total expenditures	<u>-</u>	<u>613,200</u>	<u>608,300</u>	N/A
Excess/(deficiency) of revenues over/(under) expenditures	5,064	(42,666)	(4,649)	
Fund balance - beginning	675,943	723,673	720,250	
Fund balance - ending	<u>\$ 681,007</u>	<u>\$ 681,007</u>	<u>\$ 715,601</u>	

**MOODY RIVER ESTATES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**13**

**DRAFT**

**MINUTES OF MEETING  
MOODY RIVER ESTATES  
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Moody River Estates Community Development District held a Regular Meeting on June 17, 2021 at 1:00 p.m., at the Clubhouse at Moody River Estates, 3050 Moody River Blvd., North Fort Myers, Florida 33903.

**Present were:**

John Teckorius	Chair
Robert Geltner	Vice Chair
Chris Jenner	Assistant Secretary
Edward Pike	Assistant Secretary
Julie Canoura	Assistant Secretary

**Also present were:**

Chuck Adams	District Manager
Cleo Adams	Assistant District Manager
Shane Willis	Operations Manager
Mike Eckert	District Counsel
Wes Kayne	District Engineer
Neil Mathes	Barraco & Associates
Carl Barraco	Barraco & Associates
Terri Silva	Resident/HOA Vice President Board
Lynn Morris	Resident
Rick Doran	Resident
Susan Garling	HOA President

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Teckorius called the meeting to order at 1:05 p.m. All Supervisors were present, in person.

Mr. Geltner asked to amend the agenda to reflect multiple actions and reminded everyone that Board Meetings or Workshops are the only opportunity for Board Members to discuss District business or interact with each other. He discussed public comments protocol, whereby residents will have two opportunities during the meeting to make comments.

On MOTION by Mr. Geltner and seconded by Mr. Teckorius, with all in favor, acceptance of the Oath of Office administered to Ms. Canoura outside of a Board meeting and the addition of a "Discussion: Proposed Fiscal Year 2022 Budget" agenda item following the Fifth Order of Business, was approved.

## SECOND ORDER OF BUSINESS

### Public Comments (*agenda items*)

Resident and HOA Board Vice President Terri Silva asked when Ms. Canoura was sworn in as she thought it needed to occur in a public meeting. Mr. Adams stated there is no requirement for the Oath of Office to be administered to Board Members during in a public meeting. Mrs. Adams stated that she administered the Oath of Office to Ms. Canoura.

Regarding the Eighth Order of Business, resident Lynn Morris asked that the Board, rather than considering issuing bonds to purchase the property and doing a feasibility study, consider the responses to the Capital Improvement Committee survey presented to the HOA Board in 2018. Approximately 170 to 180 doors responded to the question of "Whether to purchase the east parcel of land, south of the boat launch areas."; the results were that 5% felt that it was extremely important, 5% felt that it was very important and 70% felt that it was not so important.

Resident Rick Doran made comments and posed questions, as follows:

➤ Fourth Order of Business: Regarding the District Engineer performing lake surveys, he asked the Board to include in their discussions whether the District Engineer, Barraco & Associates, followed protocol and disclosed a potential conflict, if any, as they were also engaged by the builder to perform services.

Mr. Doran stated that Lake 2 was remediated in 2013 and photographs were provided to the Chair and others showing the collapse of the geotubes that caused additional erosion of the lake bank. He asked if further remediation would occur. He noted having Environmental Notice of Code Enforcement files from Carol Lis, the County Code Enforcement Officer, whereby a violation notice was issued September 1, 2016, due to the lack of a littoral shelf in Lake 2. He commended the CDD and the facility office in doing a good job in remediating Lake 2; however, he felt that all 21 lakes should receive annual maintenance.

➤ Seventh Order of Business: Regarding conservation area signs, he felt that the current conditions of Lakes 1 and 2 were atrocious enough that it warranted installing "Danger Zone" signage. He recalled a dangerous incident involving a child.

➤ Ninth Order of Business: Regarding the Gopher Tortoise Plan, he provided information from Lee County Environmental Planner, Ms. Henderson, to Mrs. Adams to distribute and asked the Board to consider that the report indicated there were no reports or evidence of sightings since 2006, before incurring costs. He felt that the CDD was at fault for failed stewardship in maintaining the preserves.

➤ Tenth Order of Business: Regarding the Non-Compliance Response to South Florida Water Management District (SFWMD), he asked the Board to provide him with the backup material about how the transfer of the Environmental Resource Permit to the Perpetual Operating Entity took place, as he was unable to locate this subject in past CDD minutes. He was instructed to submit his request in writing to District Management and provided the Chair with a copy of the SFWMD's response to Mr. Ferrier, of Quality Homes. He read a portion of the SFWMD response that stated "that until transfer is approved by the District, the Permittee shall be liable for the Compliance of the Permittee. The Permittee transferring the permit shall remain liable for corrective actions....".

➤ Regarding potentially issuing a bond, he asked how the CDD got to that point and voiced his opinion that it would be burdening the homeowners to take corrective actions on what he believed were construction defects related to the facilities.

➤ Eleventh Order of Business: Regarding mowing excess grass around the lakes being a product of the SFWMD and Lee County Advisory Bulletin entitled "Low Maintenance Zone", prepared by Ms. Keeler, and, since there is no remediation activity for littoral shelves, as they are difficult to install, he referred to Mr. Adams' recommendation to redirect water coming off the roofs by the CDD installing a pipe to redirect the water into the lake. He believed the CDD will never be in compliance until that action is taken and communication between themselves improves and information is made available to everyone.

**THIRD ORDER OF BUSINESS**

**Staff Report - District Engineer: Barraco & Associates, Inc.**



Mr. Barraco introduced his associates and noted that Mr. Mathes was training and would be assisting the District Engineer with all CDDs and attending all meetings at no charge to the District, while training.

Some of the following bullet items were discussed out of order.

- **Confirm in Writing with Lee County that an LDO is Not Required for Lake Bank Maintenance Unless it Involves Hardened Shoreline**

Mr. Barraco stated that a Limited Review Development Order (LDO) was not obtained for maintenance that is basically maintaining exactly what was constructed and certified initially. An LDO is now required for lake bank restoration projects going forward. In the future, the District Engineer would obtain the LDO, certify the project complete after maintenance, and County Staff would inspect the project. He discussed the difference between a Limited and Full Development Order. In the future, as has been done to date, all maintenance will be consistent with the original approved plans and operational guidelines. Mrs. Adams would send Mr. Barraco a list of current projects to prepare the LDO.

Mr. Teckorius asked for information specific ratios for each lake bank to be included, if they proceed with surveying all 21 lake banks, to compare against County and State guidelines. Mr. Barraco discussed the process of providing observation of the lake perimeters and noting any deficiencies. It was recommended that the District initiate, as a standard, conducting at least one or two reviews annually, one right after the rainy season and one leading into the rainy season. He explained that the water management system requires maintenance, which is why the SFWMD requires every permitted drainage system to have a legal operation and maintenance (O&M) entity in place.

In response to Mr. Doran's comment regarding a possible conflict of interest, Mr. Barraco, explained that, initially, there were at least two other engineering firms/Engineers of Record engaged for design construction for different parcels and each certified portions of the system to Lee County. He did not believe there is or was a conflict of interest, and noted that he would be obligated to inform the Board if there was. Heidt & Associates prepared the original CDD Engineer's Report upon which the construction bonds relied on.

- **Prepare a Proposal for Lake Bank and Boundary Condition Observations and Report**

Mr. Kayne presented three addendums to the Original Contract dated December 16, 2009, which were distributed during the meeting.

➤ Addendum No 2021-01 for Drone Services for \$6,000: He discussed the services of the other provider, behind Tab 13 in the agenda, and stated he did not see any benefit to providing certain services.

➤ Addendum No 2021-02 for Lake Bank Review for \$20,000: Mr. Kayne, a licensed drone pilot, discussed the process involved in using drones to evaluate the lake drop, which may not be appropriate through the use of photogrammetry due to vegetation, and the files may be cumbersome. The addendum considers the use of site observation staff with survey grade GPS units. The Permitting and Bidding Assistance and On-site observation tasks and costs for 21 lakes may fluctuate, as the outcome of the first task depends on whether to perform permitting and maintenance events in phases and the observation frequencies required by Board of Supervisors.

Mr. Barraco stated if the District is consistent with maintaining the lakes, the cost can become much more palatable. Mr. Adams' recommendation was to continue addressing the lakes identified with deficiencies, keep a budget line item and continue scheduling routine regular maintenance; the CDD's system and water quality is one of the best in Southwest Florida. Mr. Adams would email the minutes and Resolution 2008-05 to the Board, which proved, in response to Mr. Doran's concerns, that the Board has taken affirmative action by accepting transfer of the stormwater permit.

Mr. Barraco recommended proceeding with the 21 lake inspections in order to present a cost estimate to the Board, during a workshop, to discuss whether to proceed in full or in phases, based upon budget funds over the years, and recommending lakes with the most severe erosion be done first. He recommended maintaining the lakes exactly the way they were designed and adding additional littorals to protect the lake banks.

➤ Addendum No 2021-03, Perimeter Berm Review for \$12,500: Mr. Kayne discussed the inspection process and stated the action was necessary to comply with the SFWMD permit as it pertains to containing up to the 25-year storm event. Discussion ensued regarding if other various outside sources were affecting a change in the berms. Management is monitoring the

berms during its annual review of the lakes. Mr. Kayne was provided with the Transition Study the HOA had done in 2019, which indicated the berms were not built in accordance with the specifications and design.

The remaining bullet items below would be discussed later in the meeting.

- **Plot and Send Latest Overall Ownership and Maintenance Exhibits to Cleo**
- **Research and Compile All Applicable Site Certifications, Including Lakes**
- **Prepare a Proposal for Drone Services to Include Photo and Video Observations of Lakes, Preserves, and Boundary Conditions**

This item was discussed during the second bullet item.

#### **FOURTH ORDER OF BUSINESS**

**Discussion: District Engineer to Perform Survey of 21 Lake Banks, Swales and Berms that are the Responsibility of the CDD and Report Existing Conditions and Whether Current Conditions Comply with Design Requirements, Ordinances, Permits, Development Orders, and Any Other Requirements Required by Florida Law**

This item was presented in conjunction with the Third Order of Business and following the Fifth Order of Business.

#### **FIFTH ORDER OF BUSINESS**

**Discussion: District Engineer's Scope of Services and Cost to Perform Actions Stated in Agenda Item 4, Excluding Preserve Areas**

This item was presented in conjunction with the Fourth Order of Business.

#### **Discussion: Proposed Fiscal Year 2022 Budget**

**This item was an addition to the agenda.**

The following items were discussed;

- Increasing the "Engineering" line item.
- Designation of recreation fund.
- Transferring portions of surplus fund balance for lake bank maintenance.

➤ Mr. Eckert's recommendation to adopt Resolution 2021-06 to obtain recreational powers from the County that can be used in the future.

➤ Providing an opinion whether the East property was subject to a cost-share feasibility study expense and sharing legal expenses.

➤ SFWMD permits inclusion of maintenance provisions connecting the 42" stormwater pipe

➤ Including language in the Mailed Notice explaining the assessment increase.

➤ Continuing discussions about whether to proceed with the feasibility study at another meeting.

The following changes would be made to the proposed Fiscal Year 2022 budget:

Page 1, "Legal - general counsel": Change "12,000" to "17,000"

Page 1, "Engineering": Change "4,000" to "10,000"

Page 1: Add "Feasibility Study-East Property" line item for "15,000"

Page 4, "Pipes/inlets/lake banks": Change "45,000" to "57,000"

Page 4, "Water Management", "Other Contractual": Change "\$110,00" to "\$122,000"

and include notation that the amount was comprised of using fund balance.

The above changes would cause the General Fund Assessments to increase from \$374.41 to \$399.88, resulting in \$12,000 of additional revenue.

**On MOTION by Mr. Teckorius and seconded by Mr. Geltner, with all in favor, a General Fund Assessment amount of \$399.88 for single-family homes and granting the District Manager the flexibility to make adjustments, upon receipt of the legal opinion from District Counsel regarding "Multi-Family East" being part of cost sharing the feasibility study costs, and other Professional Administrative items, were approved.**

▪ **Staff Report - District Engineer: Barraco & Associates, Inc.**

This item resumed.

Mr. Barraco clarified certain information on the remaining bullet items:

• **Plot and Send Latest Overall Ownership and Maintenance Exhibits to Cleo**

Mr. Teckorius confirmed that Mrs. Adams received the Exhibits.

• **Research and Compile All Applicable Site Certifications, Including Lakes**

Mr. Barraco reiterated that, initially, there were two engineering firms and two Engineers of Record engaged during construction; each certified portions of the system to Lee County, who accepted the certifications and released the bonds that were in place. Mr. Barraco stated that, based on previous engineers certifications and his own firms certifications, and Mr. Tim Gavin of Engineer of Barraco & Associates and the SFWMD Representative who inspected and assessed it, he saw no evidence to indicate there was any issue with the drainage system as constructed.

Although, Mr. Teckorius noted that he and others inspected the pipes, which were determined to be at the same elevation.

Mr. Kayne reviewed the Transition Study, which identified all lakes as having a bull nose at the lake control line; he did not consider that to be a construction defect but common lake bank maintenance.

• **Prepare a Proposal for Drone Services to Include Photo and Video Observations of Lakes, Preserves, and Boundary Conditions**

The Board discussed whether to proceed with services for the berm and lake bank areas and drone use that would require increasing the proposed Fiscal Year 2022 budget resulting in an additional increase to assessments and whether the project would commence in the dry or wet season.

**On MOTION by Mr. Teckorius and seconded by Ms. Canoura, with Mr. Teckorius, Ms. Canoura, Mr. Geltner and Mr. Pike in favor and Mr. Jenner dissenting, authorizing Mr. Adams to add "Drone" line item to the proposed Fiscal Year 2022 budget, with a budgeted amount of \$6,000, was approved.  
[Motion passed 4-1]**

▪ **Prepare a Proposal for Lake Bank and Boundary Condition Observations and Report**

Board Members discussed increasing the "Engineering" budget by reassigning other designated funds to enable the District Engineer to review the 21 lakes. The following change was made to the proposed Fiscal Year 2022 budget:

Page 1, "Engineering": Change "10,000" to "20,000" and include a footnote to use for lake bank review.

**On MOTION by Mr. Teckorius and seconded by Mr. Geltner with all in favor, authorizing the District Engineer to review the District's 21 lakes and for the District Manager to further revise the proposed Fiscal Year 2022 budget to increase the "Engineering" line item, on Page 1, by an additional \$10,000, bringing the total to \$20,000, to be offset by decreasing the "Pipes/inlets/lake banks" amount, on page 4, from \$57,000 to \$47,000, resulting in the Total \$112,000, was approved.**

Staff was directed to use surplus fund balance for additional expenses so the General Fund Assessments remain at \$399.88.

Barraco Addendum No 2021-03, Perimeter Berm Review for \$12,500: Discussion ensued regarding deferring this to Fiscal Year 2023, using drones to identify deficiencies and Mr. Eckert's opinion that the District could pursue recovering costs from homeowners who either built a pool or had other work done that effected a berm behind their home.

#### **SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2021-06, Directing the Chairman and District Staff to Submit a Request to Lee County, Florida, for Consent to Exercise Special Powers for Recreation; Making Findings in Support Thereof; and Providing an Effective Date**

Mr. Teckorius presented Resolution 2021-06. Mr. Eckert would revise the Resolution and insert verbiage referencing Lee County Ordinance 04-20, Section Nine and make minor edits to Sections 2 and 3, on Page 2.

**On MOTION by Mr. Geltner and seconded by Mr. Teckorius, with all in favor, Resolution 2021-06, as amended and proposed by Mr. Geltner, Directing the Chairman and District Staff to Submit a Request to Lee County, Florida, for Consent to Exercise Special Powers for Recreation; Making Findings in Support Thereof; and Providing an Effective Date, was adopted.**

- 291     ▪       **Mowing of Grassy Areas Around Lakes/Compliance with 9" Bullnose Requirement, Cut**  
292       **Grass Back on 20' Lake Easement Per Letter from SFWMD Engineer to CDD**

293       **This item, previously the Eleventh Order of Business was presented, out of order.**

294       The Board discussed verbiage in the HOA Declarations, the current Facilities  
295 Maintenance Agreement and the Florida nuisance clause that does not consider a lake bank an  
296 attractive nuisance. Mr. Eckert recommended revisiting this item to determine whether the  
297 CDD should take on maintenance of the lake bank.

298       Mr. Teckorius read his statement that was distributed during the meeting regarding this  
299 matter. Mr. Eckert was asked to draft a letter asking the HOA to honor the requirements of the  
300 Declaration, subject to Chair's review.

301  
302     **SEVENTH ORDER OF BUSINESS**

**Continued Discussion: Signage for  
Conservation Areas**

303  
304  
305       Mr. Teckorius read portions of the June 18, 2015 minutes, which discussed CDD signage.  
306 Discussion ensued.

307       **Mr. Pike left the meeting at 2:50 p.m.**

308       Mrs. Adams would provide the current inventory, as indicated on the asset map. This  
309 item was tabled.

310  
311     **EIGHTH ORDER OF BUSINESS**

**Continued Discussion: Costs Associated  
with Purchase of Multi-Family East and  
Single-Family East, Pursuant to Settlement  
Agreement/Determination of Amount  
Owed if 204 Units are Developed**

312  
313  
314  
315  
316  
317       Mr. Eckert presented the East parcel assessment spreadsheet prepared by District  
318 Management and distributed during the meeting. These amounts reflected what the Moody  
319 River East property owners would owe to the CDD, since 2013, if the CDD lifted its restrictive  
320 use covenant identified as two parcels in Moody River East, which was part of the Settlement  
321 Agreement. He noted there is a way the CDD could waive the amount if it becomes owner of  
322 the property. The document would be provided to the firm conducting the feasibility study.

**NINTH ORDER OF BUSINESS**

**Discussion: Obligations Under Relevant Development Order, Permits, Gopher Tortoise Plan, etc., With Regard to Maintenance and Fencing Repairs and Landscaping Upkeep.**

**A. Responsibility for Maintaining Tortoise Preserve Per Development Order**

**B. Facilities Maintenance Agreement**

**C. District Manager Verification that Limited Development Orders (LDOs) Have Been Secured for All Lake Bank Restoration Work Ordered or Completed by CDD From Inception to Date**

The Board discussed SOLitude reporting no sightings of gopher tortoises but indicating that another variety was sighted. The Board agreed to proceed with repairing the fence and approving a not-to-exceed amount, as Mr. Eckert advised that the CDD is required to comply with the Development Order or request a modification to the changed circumstances. Mrs. Adams noted that another proposal was being obtained.

**On MOTION by Mr. Geltner and seconded by Mr. Teckorius, with all in favor, authorizing District Staff to proceed with fence repairs adjacent to Lake #9, in a not-to-exceed amount of \$650, was approved.**

**TENTH ORDER OF BUSINESS**

**Continued Discussion: Non-Compliance Response to South Florida Water Management District**

Mrs. Adams stated that the SFWMD letter dated May 1, 2021 was distributed to the Board several times. She noted that the CDD is in compliance and the agenda title "Non-Compliance" was incorrect.

**ELEVENTH ORDER OF BUSINESS**

**Mowing of Grassy Areas Around Lakes/Compliance with 9" Bullnose Requirement, Cut Grass Back on 20' Lake Easement Per Letter from SFWMD Engineer to CDD**



This item was presented following the Sixth Order of Business.

**TWELFTH ORDER OF BUSINESS****Discussion: Board Member Continuity Plan  
for Incorporation into New Board Member  
Orientation Package**

In response to a request, Mr. Eckert would email a copy of his firm's "Introduction to CDDs" to the two newly appointed Supervisors, along with physical copies of the Supervisor's package that was emailed. Mr. Teckorius encouraged Supervisors to review the "CDD Supervisor Orientation Slide Deck Package" posted on Premier District Management LTDs' website.

Ms. Canoura asked if a certain action violated Sunshine Law, in which Mr. Eckert stated that, although it would not be considered a violation, he strongly discouraged Board Members from sending one-sided communications to other Board Members outside of a publicly noticed meeting. He recommended scheduling workshops or Board meetings instead.

**THIRTEENTH ORDER OF BUSINESS****Discussion: Drone Assistance for  
Waterways – Bill Holderby, Professional  
Drone Pilot**

Ms. Canoura was asked to obtain a proposal from Mr. Holderby containing the same scope of services as the Barraco & Associates proposal.

**FOURTEENTH ORDER OF BUSINESS****Discussion/Consideration: Carter Fence  
Estimate # 33200 – Fence Repair Around  
Lake #9**

This item was presented in conjunction with the Ninth Order of Business.

**FIFTEENTH ORDER OF BUSINESS****Discussion: Saving Audio of CDD Meetings  
for Future Reference**

Mrs. Adams confirmed that audios of the CDD meetings are retained indefinitely.

**SIXTEENTH ORDER OF BUSINESS****Continued Discussion: Procedure for  
Logging of Phone Calls/E-mails From/To  
Members or HOA of Compliments,  
Recommendations and/or Complaints**

The Board discussed implementing a tracking system. As it was not feasible for Staff to maintain a log of incoming matters, Mr. Geltner asked if Management could ask callers to submit their request to Management in writing so Management can forward them to a Board Member assigned to keep track of all requests. Mrs. Adams noted that issues are included in the Operations Manager's Report; the issues are typically related to the fountains or aeration. Mr. Eckert cautioned the Board about this type of matter, as independent Contractors are engaged for various reasons. He noted that Board Members are responsible for making policy and the Florida Statutes state that the District Manager is responsible for managing the day-to-day operations of the CDD.

**SEVENTEENTH ORDER OF BUSINESS****Acceptance of Unaudited Financial  
Statements as of April 30, 2021**

Mr. Teckorius presented the Unaudited Financial Statements as of April 30, 2021. Mrs. Adams indicated that the Financial Highlight report was distributed earlier in the meeting. The financials were accepted.

**EIGHTEENTH ORDER OF BUSINESS****Approval of May 20, 2021 Regular Meeting  
Minutes**

Mr. Teckorius presented the May 20, 2021 Regular Meeting Minutes.

The following changes were made:

Line 27: Replace "Zulema Mendoza" and "HOA District Manager" with "Patti Walker" and "Resident"

Line 371: Delete "at 14" after "edge,"

Line 165: Insert "the feasibility of" after "considering"

Line 377: Change "moving" to "mowing"

On MOTION by Mr. Geltner and seconded by Mr. Teckorius, with all in favor, the May 20, 2021 Regular Meeting Minutes, as amended, were approved.

- **Action Items**

Items 57, 58, 59, 61, 62, 63, 71, 72, 73, 76, 77, 79, 80, 82, 83, 84, 85, 86, 87 and 88, were completed.

Item 76: An August Workshop was scheduled and would be advertised accordingly. Workshops for Fiscal Year 2022 were adopted at the last meeting.

On MOTION by Mr. Teckorius and seconded by Mr. Pike, with all in favor, authorizing Mrs. Adams to schedule a Workshop on August 5, 2021 at 11:00 a.m., at the Clubhouse, 3050 Moody River Boulevard, North Fort Myers, Florida 33903 and to advertise accordingly, was approved.

**NINETEENTH ORDER OF BUSINESS****Staff Reports****A. District Counsel: *Hopping Green & Sams, P.A.***

Mr. Eckert stated he may have to leave the meeting early, as he has a standing meeting at 6:00 p.m.

- **Consideration of Rate Increase**

Mr. Eckert presented the Hopping Green & Sams, P.A. rate increase letter.

On MOTION by Mr. Geltner and seconded by Mr. Teckorius, with all in favor, the Hopping Green & Sams, P.A., rate increase, was approved.

Mr. Eckert encouraged the Board Members to contact him with questions, with the understanding there are time parameters and any project would require Board approval.

**B. District Manager: *Wrathell, Hunt & Associates, LLC***

- **NEXT MEETING DATE: August 19, 2021 at 1:00 P.M.**

- **QUORUM CHECK**

The next meeting will be held August 19, 2021. Mr. Jenner indicated he may participate by telephone.

**C. Operations Manager: *Wrathell, Hunt & Associates, LLC***

- **Monthly Status Report - Field Operations**

The Report was distributed during the meeting.

The Board agreed with Mrs. Adams' recommendation to proceed with the Lake #5 remediation project and defer Lake #7 until Fiscal Year 2022, due to the LDO change for Lakes #8 and #18, material costs increasing and budget constraints.

**On MOTION by Mr. Geltner and seconded by Mr. Teckorius, with all in favor, proceeding with the Lake #5 lake bank remediation project and the Anchor Marine proposal, in a not-to-exceed amount of \$6,120, and deferring the Lake #7 project until Fiscal Year 2022, was approved.**

- **Key Activity Dates**

The June 2021 Key Activity Dates Report was included for informational purposes.

As assessment revenues were 93% as of April 30, 2021, tax certificate sales were discussed. As to why the historical assessment information was from 2008 to present, Mr. Adams reminded the Board that the CDD was Developer funded for the first few years and assessments were not on the County tax bill during those years. It was noted that, from 2008 to the present, assessments only increased a total of \$125 and the assessment rate remained the same over the last three years.

**TWENTIETH ORDER OF BUSINESS**

**Public Comments (*non-agenda items*)**

Mr. Doran asked the Board to correct the minutes to reflect two entities at East Moody, Moody Development and Meritage Homes. He discussed his concerns that there were no O&M Agreements between them and the CDD for the sewer water system, in the case of a potential leak. He also discussed the permittee being designated with the O&M responsibilities, information being public record, the design flow of the control structure, the CDD only being responsible for its 42" pipe installed during inception and whether any property owner can tie

491 into the pipe as water flows downhill. Mr. Doran would forward further questions to Mr. Adam,  
492 Mrs. Adams and the Board.

493 HOA President Susan Garling was concerned about violating Sunshine Law, if Board  
494 Members reply to homeowner emails. It was noted that there is no violation if individual Board  
495 Members reply only to the homeowner.

496

497 **TWENTY-FIRST ORDER OF BUSINESS**

**Supervisor's Requests**

498

499 Mr. Geltner asked if the broken pipe in one of the lakes, was repaired. Ms. Garling  
500 stated the pipe was repaired. Mrs. Adams was obtaining a proposal to remediate the Lake #4  
501 lake bank and noted that the HOA is responsible for repairing anything above the highwater  
502 mark. Mr. Teckorius identified an open flush valve in Lake 4 and was concerned because, in  
503 other lakes the hoses from the homeowner's property had blown away. He would email  
504 photographs to Mrs. Adams to determine what type of repairs are needed and the entity  
505 responsible for making the repairs.

506 Mr. Geltner prepared and distributed a spreadsheet to the Board and Mrs. Adams  
507 containing CDD information taken from the State website, resulting from workshop discussions  
508 about finding out what CDDs in Lee, Charlotte and Collier Counties were doing. The document  
509 was emailed to Ms. Canoura.

510 Mr. Teckorius voiced his opinion that it was time to inspect the monuments in the  
511 community and encouraged others to do so while walking. He was concerned about structural  
512 damage to the one near Publix and identified other areas with missing top caps. Ms. Garling  
513 stated the HOA was obtaining a proposal for repairs and schedules for overall inspections of the  
514 monuments. Since a Facilities Maintenance Agreement is in place with the CDD, she could  
515 proceed with the repairs but was asked to provide copies to Mrs. Adams.

516

517 **TWENTY-SECOND ORDER OF BUSINESS**

**Adjournment**

518

519 There being no further business to discuss, the meeting adjourned.

520

521

<b>On MOTION by Mr. Geltner and seconded by Mr. Teckorius, with all in favor, the meeting adjourned at 4:15 p.m.</b>
--

522

523

524

525

526

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

\_\_\_\_\_  
Chair/Vice Chair

**MOODY RIVER ESTATES CDD**  
**June 17, 2021 Meeting for August 19, 2021 Meeting**  
**ACTION ITEMS**

<b>DATE ADDED</b>		
<b>1.</b>	<b>01.18.18</b>	Moving forward, any additional signs added to the conservation areas. It was requested to add the District's website address to those signs. <b>03.11.21</b> Mr. Kayne would send a CDD map in digital file indicating the total number of signs posted in the community to Mrs. Adams who in turn would send to the Board along with the total cost spent to date. <b>STATUS: ONGOING</b>
<b>53.</b>	<b>2.11.21</b>	Per Mr. Teckorius, Management to forward an invoice to the HOA for reimbursement of venue rental costs incurred by the CDD for its meetings. <b>03.11.21</b> Mrs. Adams would notify board once payment is received. <b>STATUS: ONGOING</b>
<b>60.</b>	<b>03.11.21</b>	Staff to include as a discussion item on the next agenda, inviting the Fort Myers Fire Chief to a future Workshop. <b>05.20.21 Item Tabled. STATUS: ONGOING</b>
<b>64.</b>	<b>03.11.21</b>	Mr. Eckert offered to discuss individually with Board Members, the matter of the CDD reconsidering a lawsuit against the Developer, outside of a meeting. <b>05.20.21</b> Mr. Eckert, Mr. Kayne and Mr. Adams to provide CDD related certification documents to the next meeting. Mr. Eckert to research if statute of limitations expired and contact the Chair to discuss history of a potential law suit and claims. <b>STATUS: ONGOING</b>
<b>70.</b>	<b>03.11.21</b>	Supervisors to include as discussion item on a Future Workshop agenda, the pros and cons of purchasing property for accessing the Boat Launch at Waterfront Park. Future agenda. <b>STATUS: ONGOING</b>
<b>74.</b>	<b>05.20.21</b>	Mr. Adams to obtain proposal to remove tilapia from CDD lakes. <b>STATUS: ONGOING</b>
<b>75.</b>	<b>05.20.21</b>	Mr. Eckert to confirm Management's implementation of a Cloud-based file share program complies with County and Florida Statutes. <b>STATUS: ONGOING</b>
<b>78.</b>	<b>05.20.21</b>	Mr. Adams to make sure the Board receives copies of all letters and issues received and how issues are resolved. <b>STATUS: ONGOING</b>
<b>81.</b>	<b>05.20.21</b>	Mr. Eckert to research if a Resolution from the County exists granting the District the power to use CDD funds for recreation use. <b>STATUS: ONGOING</b>
<b>89.</b>	<b>06.17.21</b>	Mrs. Adams to provide Mr. Barraco a list of current lake bank projects, to prepare LDO's to submit to the County.. <b>STATUS: COMPLETED</b>

**MOODY RIVER ESTATES CDD**  
**June 17, 2021 Meeting for August 19, 2021 Meeting**  
**ACTION ITEMS**

<b>DATE ADDED</b>		
<b>90.</b>	<b>06.17.21</b>	Mr. Adams to email the Board Resolution 2008-05 and minutes of the Board accepting transfer of the stormwater permit. <b>STATUS: ONGOING</b>
<b>91.</b>	<b>06.17.21</b>	Mr. Kayne to present a cost estimate to the Board, after inspecting the 21 lakes. <b>STATUS: ONGOING</b>
<b>92.</b>	<b>06.17.21</b>	Mr. Eckert to provide Mr. Adams an opinion whether the East property was subject to cost-share feasibility study expenses. <b>STATUS: ONGOING</b>
<b>93.</b>	<b>06.17.21</b>	Mr. Eckert to draft letter to the HOA regarding mowing of grassy areas and send, subject to Chair review. <b>STATUS: ONGOING</b>
<b>94.</b>	<b>06.17.21</b>	Mr. Adams to provide the East Parcel Assessment spreadsheet to the firm doing the feasibility study. <b>STATUS: ONGOING</b>
<b>95.</b>	<b>06.17.21</b>	Mr. Eckert to email new Supervisor's "Introduction to CDDs" and send physical copy of the Supervisors package. <b>STATUS: COMPLETED</b>
<b>96.</b>	<b>06.17.21</b>	Ms. Canoura to obtain proposal for drone services from Mr. Holderby containing the same scope of services as Barraco & Associates proposal. <b>STATUS: ONGOING</b>
<b>97.</b>	<b>06.17.21</b>	Mrs. Aams to schedule workshop for August 5. <b>STATUS: COMPLETED</b>



**MOODY RIVER ESTATES CDD**  
**June 17, 2021 Meeting for August 19, 2021 Meeting**

**ONGOING ACTION ITEMS**

**DATE ADDED**

- |           |                 |  |
|-----------|-----------------|--|
| <b>9.</b> | <b>10.10.18</b> | Mrs. Adams tentatively scheduling littoral plantings at WL2-A for the end of November. <b>TRANSFERRED TO ONGOING LIST 05.21.20</b> |
|-----------|-----------------|--|

**MOODY RIVER ESTATES CDD**  
**June 17, 2021 Meeting for August 19, 2021 Meeting**

**COMPLETED ITEMS**  
**In Order of Date Moved to Completed**

<b>DATE ADDED</b>		
<b>2.</b>	<b>05.10.18</b>	Per Mr. Geltner, District Counsel to research the feasibility of using solar energy to augment or replace electrical usage. <b>As Of 01.10.19</b> District Counsel will continue to monitor/study. <b>As Of 03.14.19</b> Now looking into including the use of batteries. <b>STATUS: COMPLETED 02.11.21</b>
<b>45.</b>	<b>05.21.20</b>	Management to include on the next in person agenda for discussion Mr. Geltner's proposed Resolution to add Staff Performance Review Policy to the Internal Controls Policy, <b>STATUS: COMPLETED 02.11.21</b>
<b>48.</b>	<b>05.21.20</b>	Management to include in the agenda at the next available in person meeting; discussing Mr. Geltner's Issues List e-mailed to Management and deferred at the last meeting. <b>STATUS: COMPLETED 02.11.21</b>
<b>50.</b>	<b>08.20.20</b>	Mrs. Adams to confirm the fountain lights at Lake #15 were repaired. <b>STATUS: COMPLETED 02.11.21</b>
<b>51.</b>	<b>02.11.21</b>	Mrs. Adams to forward eblast regarding the two CDD Board vacancies and include a submittal deadline to Ms. Silva. <b>STATUS: COMPLETED 03.11.21</b>
<b>52.</b>	<b>02.11.21</b>	Per Mr. Geltner, Staff to include adding workshops to the meeting schedule on the next agenda for Board consideration. <b>STATUS: COMPLETED 03.11.21</b>
<b>54.</b>	<b>02.11.21</b>	Mr. Adams to obtain a quote from an environmental Engineer for fuel load management in the conservation area and include fuel load debris as a discussion item on the next agenda. <b>STATUS: COMPLETED 03.11.21</b>
<b>55.</b>	<b>02.11.21</b>	Staff to include the need for new conservation area and wildlife signage on the next agenda. <b>STATUS: COMPLETED 03.11.21</b>
<b>56.</b>	<b>02.11.21</b>	Per Mr. Geltner, Staff to include the need to obtain a drone as a discussion item on the next agenda. <b>STATUS: COMPLETED 03.11.21</b>
<b>5.</b>	<b>08.16.18</b>	Board to monitor all project schedules provided by Mrs. Adams, such as the lake bank restoration 2019/2020 project schedule, fountain pumps and motor replacement schedule and aerator schedule. <b>TRANSFERRED TO ONGOING LIST 05.09.19 STATUS: COMPLETED 03.11.21</b>
<b>65.</b>	<b>03.11.21</b>	Mr. Kayne to inspect area of Turtle Cove Trail to confirm there is not berm breach. <b>05.20.21</b> Engineer confirmed there was no breach. <b>STATUS: COMPLETED 05.20.21</b>

**MOODY RIVER ESTATES CDD**  
**June 17, 2021 Meeting for August 19, 2021 Meeting**

**COMPLETED ITEMS**  
**In Order of Date Moved to Completed**

<b>DATE ADDED</b>		
<b>66.</b>	<b>03.11.21</b>	Mrs. Adams waiting on response from homeowner to address removal of palm fronds from Wetland #3 before billing homeowner for expense. <b>05.20.21</b> Contractor to inspect area for confirmation. <b>STATUS: COMPLETED 05.20.21</b>
<b>67.</b>	<b>03.11.21</b>	Mrs. Adams waiting on response from homeowners on Sandy Key Bend to address removal of crinum lily before billing homeowner for expense. <b>05.20.21</b> Contractor instructed to spray area to kill plant material. <b>STATUS: COMPLETED 05.20.21</b>
<b>68.</b>	<b>03.11.21</b>	Mrs. Adams to email Mr. Geltner the latest version of the Operations Report for him to review against his District Assets spreadsheet. <b>STATUS: COMPLETED 05.20.21</b>
<b>69.</b>	<b>03.11.21</b>	Ms. Smith to email the encroachment letters sent to the homeowners on Sandy Key Bend to Ms. Garnet Dasher, HOA <b>STATUS: COMPLETED 05.20.21</b>
<b>49.</b>	<b>08.20.20</b>	Mrs. Adams to coordinate SOLitude contacting Mr. Geltner regarding the dates when aeration and fountain technicians will be onsite to perform any type of repairs or inspections. <b>TRANSFERRED TO ONGOING 02.11.21 COMPLETED 05.20.21</b>
<b>57.</b>	<b>03.11.21</b>	Staff to email the four candidates requesting they reaffirm in writing their interest to hold a position on the Board and instruct them to attend the May meeting. <b>STATUS: COMPLETED 06.17.21</b>
<b>58.</b>	<b>03.11.21</b>	Mr. Kayne to update the map in the CDD Newsletter to include references to Moody East. <b>05.20.21</b> and Send map to Mrs. Adams to include in the newsletter for the HOA to e-blast to residents and send 7 plot maps and latest exhibits to send to the Board. <b>STATUS: COMPLETED 06.17.21</b>
<b>59.</b>	<b>03.11.21</b>	Mr. Adams to email a sample copy of the Preserve Fire Management Report to the Board. <b>STATUS: COMPLETED 06.17.21</b>
<b>61.</b>	<b>03.11.21</b>	Mr. Adams to revise and email the Board the latest version of the Facilities Maintenance Agreement, including Exhibit A. Mr. Kayne and Staff working together to update the map to include all CDD assets. <b>05.20.21</b> Mr. Kayne to send Mrs. Adams full size copies of map to mail to the Board and HOA President. <b>STATUS: COMPLETED 06.17.21</b>

**MOODY RIVER ESTATES CDD**  
**June 17, 2021 Meeting for August 19, 2021 Meeting**

**COMPLETED ITEMS**  
**In Order of Date Moved to Completed**

<b>DATE ADDED</b>		
<b>62.</b>	<b>03.11.21</b>	Mr. Kayne to obtain proposals for drone usage to provide aerials of the lakes to send to the Board. <b>05.20.21</b> include proposal with Task #83, cost to review 2019 HOA Transition Study. <b>STATUS: COMPLETED 06.17.21</b>
<b>63.</b>	<b>03.11.21</b>	Mrs. Adams would coordinate Management adding the Fiscal Year Date Range to the Unaudited Financial Statements. <b>05.20.21</b> , Also add FY date range to the proposed budgets and the Financial Highlights Report. Mrs. Adams to email the Arbitrage Agreement to the Board. Mr. Eckert to discuss the Agreement with Mr. Adams. <b>STATUS: COMPLETED 06.17.21</b>
<b>71.</b>	<b>05.20.21</b>	Ms. Canoura to coordinate with Mrs. Adams administering the Oath of Office before the next meeting. <b>STATUS: COMPLETED 06.17.21</b>
<b>72.</b>	<b>05.20.21</b>	Mr. Eckert to review Multifamily-East and Single Family-East Settlement Agreement. Board to provide Staff scope of services to include costs in proposed budget Mr. Eckert to work with Mr. Adams to determine how much is owed if the 204 Units were developed. <b>STATUS: COMPLETED 06.17.21</b>
<b>73.</b>	<b>05.20.21</b>	Mr. Kayne to review HOA 2019 Transition Study of the lakes and obtain from County, in writing, that a LDO was not required for lake bank maintenance projects. <b>STATUS: COMPLETED 06.17.21</b>
<b>76.</b>	<b>05.20.21</b>	Mrs. Adams to have Workshop dates added to the FY 2021/2022 Meeting Schedule and advertise accordingly and schedule Workshops in June and August 2021. <b>STATUS: COMPLETED 06.17.21</b>
<b>77.</b>	<b>05.20.21</b>	Mrs. Adams to obtain three quotes for bulk purchase of conservation area signs made of certain materials and to ask the HOA to store them; verbiage would be determined at the next meeting. <b>STATUS: COMPLETED 06.17.21</b>
<b>79.</b>	<b>05.20.21</b>	Mrs. Adams to coordinate moving the Engineer's Report to the beginning of every agenda and determine whether CDD meetings can be held via Zoom. <b>STATUS: COMPLETED 06.17.21</b>
<b>80.</b>	<b>05.20.21</b>	Mrs. Adams to confirm if Ms. Smith attended the last meeting and, if she did, updated the final version of the minutes. <b>STATUS: COMPLETED 06.17.21</b>

**MOODY RIVER ESTATES CDD**  
**June 17, 2021 Meeting for August 19, 2021 Meeting**

**COMPLETED ITEMS**  
**In Order of Date Moved to Completed**

<b>DATE ADDED</b>		
<b>82.</b>	<b>05.20.21</b>	Mr. Eckert to prepare Supervisor notebooks for newly appointed Supervisors and contact them individually. <b>STATUS: COMPLETED 06.17.21</b>
<b>83.</b>	<b>05.20.21</b>	Mr. Eckert and Mr. Kayne to email their list of assigned tasks to Mrs. Adams for her to email to the Board. <b>STATUS: COMPLETED 06.17.21</b>
<b>84.</b>	<b>05.20.21</b>	Mrs. Adams to obtain a proposal to repair fence around Lake #9. <b>STATUS: COMPLETED 06.17.21</b>
<b>85.</b>	<b>05.20.21</b>	Mrs. Adams to update the Key Activities Report to include the actual date of when the Financial Disclosure Statements are due and include deadline dates to file for candidacy for Supervisor position. <b>STATUS: COMPLETED 06.17.21</b>
<b>86.</b>	<b>05.20.21</b>	Mrs. Adams to contact SOLitude to see if the other three fountains were shut down. <b>STATUS: COMPLETED 06.17.21</b>
<b>87.</b>	<b>05.20.21</b>	Mr. Adams to find banks, other than SunTrust, that will reduce or eliminate the monthly service fees. <b>STATUS: COMPLETED 06.17.21</b>
<b>88.</b>	<b>05.20.21</b>	Mrs. Adams to confirm Accounting Department processed all Supervisor stipends for February and March 2021 meetings, as some Supervisors stated they did not received it. <b>STATUS: COMPLETED 06.17.21</b>

**MOODY RIVER ESTATES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**14B**

MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2020/2021 MEETING SCHEDULE		
LOCATION		
<i>Clubhouse at Moody River Estates, 3050 Moody River Blvd., North Fort Myers, Florida 33903</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 15, 2020 <b>CANCELED</b>	Regular Meeting	1:00 PM
January 14, 2021 <b>CANCELED</b>	Regular Meeting	6:00 PM
February 11, 2021	Regular Meeting	6:00 PM
<i>The Best Western, 13021 N. Cleveland Avenue, Fort Myers, FL 33903</i>		
March 11, 2021	Regular Meeting	6:00 PM
<i>The Best Western, 13021 N. Cleveland Avenue, Fort Myers, FL 33903</i>		
March 24, 2021	Workshop	11:00 AM
April 7, 2021	Workshop	11:00 AM
April 21, 2021	Workshop	11:00 AM
May 5, 2021	Workshop	11:00 AM
May 19, 2021	Workshop	11:00 AM
May 20, 2021	Regular Meeting	1:00 PM
June 17, 2021	Regular Meeting	1:00 PM
July 28, 2021	Workshop	11:00 AM
August 5, 2021	Workshop	11:00 AM
August 19, 2021	Public Hearing & Regular Meeting	1:00 PM

MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2021/2022 MEETING SCHEDULE		
LOCATION		
<i>Clubhouse at Moody River Estates, 3050 Moody River Blvd., North Fort Myers, Florida 33903</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 7, 2021	Workshop	11:00 AM
October 21, 2021	Regular Meeting	1:00 PM
December 16, 2021	Workshop	11:00 AM
January 13, 2022	Regular Meeting	6:00 PM
February 24, 2022	Workshop	11:00 AM
March 10, 2022	Regular Meeting	6:00 PM
May 5, 2022	Workshop	11:00 AM
May 19, 2022	Regular Meeting	1:00 PM
June 2, 2022	Workshop	11:00 AM
June 16, 2022	Regular Meeting	1:00 PM
August 4, 2022	Workshop	11:00 AM
August 18, 2022	Public Hearing & Regular Meeting	1:00 PM



**MOODY RIVER ESTATES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**14C**



**Wrathell, Hunt and Associates, LLC**

TO: Moody River Estates Board of Supervisors

FROM: Cleo Adams – Assistant District Manager

DATE: August 19, 2021

SUBJECT: Monthly Status Report – Field Operations

---

**Lake Maintenance:** Solitude Lake Management continues to treat on a monthly basis as necessary. Schedules are emailed to Supervisor Teckorius in advance along with the Technicians name/number so that they can observe Solitude's treatment program. July treatments were performed on the 9<sup>th</sup> & 26<sup>th</sup>. August schedule not received as of the date this report was written.

**Contract:** For budget purposes your Lake & Wetland contract expires August 31, 2022. Current Contract \$33,300.00.

**Note:** Fountains located on Lakes 15, 21, 3 and 4 were shut-down due to extremely low water levels. These fountains were brought back on line the week of July 12<sup>th</sup>.

**Conservation Signs:** Continued Discussion: Board is to make a determination on future signage information/size of signs in order for Staff to obtain cost associated with purchasing in bulk; and to be stored at the HOA's facility.

**Note:** There are a total of 169 Signs throughout the District. In 2015 the district purchased 77 signs with an additional 92 purchased in 2017 as required by SFWMD.  
Size: 77 Signs: Post 48"; Sign 16 x 16 – All alum signs - \$6,800.00.  
Size: 92 Signs: Post 42"; Sign 8 x 12 – All alum signs - \$4,140.00.

**Maps:** Maps were distributed at the June 17<sup>th</sup> Board meeting.

**Fence Repair:** As Approved by the board at the June Meeting; Fence repairs adjacent to U4/CE-5 – Lake 9 have not yet been schedule. Cost \$650.00.

**Bank Stabilization Program:** Bank Restoration projects - which included Lakes 6, 8, 9, 13, 18,16, 17 & 19.

**Littoral Planting Projects:** Lakes 9, 13, 8 & 18: As approved at the March Board meeting, littoral plantings will be schedule upon completion of bank restoration projects. Total cost \$3,591.00 and each lake will be planted in "clusters" as requested at that meeting. Littoral variety to include: Spike Rush, Pickerelweed & Arrowhead.



## **Wrathell, Hunt and Associates, LLC**

### **2021 Bank Restoration Projects:**

Update: Restoration Projects for Lakes 8 & 18 are in progress for a cost of \$43,625.00.

Note: There were delays in obtaining material due to job shortages, supply shortages, etc.

Note: Additional Project delays due to COVID; Projects recommenced August 9<sup>th</sup>.

Lake 5: As approved at the June meeting, restoration to this lake bank has been completed. Cost \$6,120.00.

Lake 4: Partial bank erosion requirement due to irrigation flush valve being opened for a period of time causing a partial wash out. Anchor Marine will be providing cost associated with required repairs.

Lake 7: As previously discussed, restoration work to this lake bank has been deferred to the 2022 Projects. Cost associated with required repairs and previously approved by the Board - \$9,200.00.

**Limited Review Development Order:** As discussed at the June Board meeting; an LDO is now required for bank restoration projects moving forward. Our Engineer will be obtaining the LDO, will certify the projects have been completed and County Staff will inspect.

Budget:

- Lakes/Wetlands: 50K (33K – contract agreement)
- Fountain Repairs: 15K
- Bank Restoration: 45K

Cost Totals: \$53,345 (bank restorations/littoral plantings).

SFWMD: As a reminder, the district was notified in May 2020 that SFWMD conducted a field review and noted that we are in compliance, as we continue to restore the lake banks throughout on an annual basis.

Recreation Powers: At the June 10<sup>th</sup> meeting the Board approved a resolution petitioning the state of Florida for Recreation Powers. Resolution 2021-06 has been executed.

**MOODY RIVER ESTATES**  
 LAKE BANK EROSION REPAIR  
 Updated: 8.2021

<u>Lake</u>	<u>Linear ft</u>	<u>cost per</u>	<u>total</u>	<u>Phases</u>		
7	700	\$26	\$18,200			
14	1060	\$26	\$27,560	\$45,760	\$44,000.00	actual including sod
9	1205	\$28	\$33,740			confirmed footage
13	800	\$28	\$22,400	\$56,140	\$51,125.00	actual including sod
8	1180	\$25	\$29,500			confirmed footage
5	900	\$7	\$6,300			
18	565	\$25	\$14,125	\$49,925		actual including sod
16	854	\$28	\$23,912			
17	135	\$28	\$3,780			
19	280	\$28	\$7,840			
7	700	\$9	\$6,300			
15	200	\$28	\$5,600	\$47,432		
				\$0		
			\$199,257	\$97,357	\$95,125	
	2019					
	2020					
	2021					
	2022					
	2023					

# MOODY RIVER ESTATES CDD

## Key Activity Dates

### Aug-21

Description	Reference	Submit To	Due Date	Date
Pond Maintenance	SOP	N/A	Conducted every other week, at minimum to the site to insure the success of the Aquatic Weed Control Program.	2 visits per month subject to change due to weather
Aeration & Fountain Inspection Review and Reporting	SOP	N/A	Bi-Annual Inspection completed in March, with next review to be scheduled during the month of September.	September/ March
Wetland Maintenance	SOP	N/A	Bi-Annual Inspection and treatment schedule March/September yearly - U-4 (treated in May) Avoided during nesting season of the Bald Eagle (October/November thru April/May; depending on nest activity).	September/ March/May
Proposed Budget	189.016, 189.418 & 200.065	Due to local governing authority (county or municipality)	Due to local governing authority (county or municipality) by June 15th each year.	6/15/2022
Annual Financial Audit	190.008/218.32 & 39	Florida Department of Financial Services	45 days after the completion of the Annual Financial Audit but no more than 9 months after end of Fiscal Year	6/30/2022
Assessment Roll Certification	Local County requirement.	Local County Tax Collector	For most counties, submission and certification of the annual assessment roll is due by September 15th each year.	9/15/2021
Adopted Budget	189.016, 189.418 & 200.065	Due to local governing authority (county or municipality)	Due to local governing authority (county or municipality) by October 1st each year.	9/15/2021
Insurance Renewal	SOP	N/A	Bind Insurance for upcoming Fiscal Year with an effective of October 1st thru September 30th	10/1/2021

Qualified Public Depositor Annual Report to CFO	280.17	Department of Financial Services- Division of Treasury - Collateral Management.	By November 30 of each year, file annual report for the period ending September 30th.	11/30/2021
Fiscal Year Annual District Filing Fee and Update Form	190, 189.064 & 189.018 & Chapter 73C-24, F.A.C.	Florida department of Economic Opportunity (Special District Accountability Program)	Annual filing fee of \$175 is paid to the Florida department of Economic Opportunity. The filing of the Update Form is required to verify the status of the Special District and to update any changes (including changes to the registered agent). Filing Fee invoice and Update Form is mailed out by the State on October 1st of each year. The fee and form are due and must be postmarked by the following December 3rd.	12/3/2021