

City Gate Community Development District

12051 Corporate Boulevard, Orlando, FL 32817-1450

P. 407-723-5900

F. 407-723-5901

Board of Supervisors
**CITY GATE COMMUNITY
DEVELOPMENT DISTRICT**

Thursday June 6, 2024, 4:30 p.m.
9010 Strada Stell Court, Suite 207
Naples, FL 34109

Call to Order / Roll Call

Public Comments

Administrative Matters

- Tab 1 - Consideration of Supervisor John Fraine's Resignation.
- Tab 2 - Consideration of Minutes of the September 7, 2023 Board of Supervisors Budget Public Hearing Meeting.
- Tab 3 - Consideration of Resolution 2024-01: Designating Signatories for Bank Account.
- Tab 4 - Consideration of Resolution 2024-02: Election of Officers.

Financial Matters

- Tab 5 - Consideration of Resolution 2024-03, approving a proposed budget for Fiscal Year 2024/2025 and setting a public hearing to adopt budget.
- Tab 6 - Consideration of May 2024 District Financial Statements.
- Tab 7 - Consideration of City Gate CDD FY 2022-2023 Audit.

Operational Matters

- Tab 8 - Consideration of Landscaping Program for FY 2024-2025.
- Tab 9 - Consideration of Uline Landscape Installation Easement.

Operational Matters, cont.

- Tab 10 - Consideration of Wayfinding Sign Program.
- Tab 11 - Consideration of Great Wolfe Access Easement.

Other Business

Staff Reports

- Manager's Report
 - Tab 12 - Supervisor of Elections Letter.
- Tab 13 - Form 1 due **NO LATER THAN JULY 1** – Electronic Filing.
- Ethics Training reminder.
- Attorney's Report
- Engineer's Report

Supervisor's Requests

- City Gate Commerce Park update.

Adjournment

EXHIBIT 1

Russ Weyer

From: John Fraine <JFraine@comcast.net>
Sent: Sunday, June 2, 2024 4:19 PM
To: Russ Weyer
Cc: roger@attyrogerrice.com
Subject: City Gate CDD Meeting
Attachments: mime-attachment.ics

Russ and Roger

I hereby resign from my position on the Board of supervisors for the City Gate CDD

John

John Fraine / Real Estate Broker
Prime Location Brokers
271 10th St NE
Naples, FL 34120
239-580-7085 Cell

On May 30, 2024, at 6:37 AM, Russ Weyer <Rweyer@ree-i.com> wrote:

Colleagues,

The City Gate Community Development District will be holding a Board of Supervisors meeting next Thursday, June 6th at 4:30 p.m. at the offices of Attorney Roger Rice. The Board will be meeting to discuss and approve the preliminary operations and maintenance budget for fiscal year 2024-2025.

The agenda package will be forthcoming.

Please confirm your attendance and let me know if you want a Zoom invitation if you are unable to attend in person.

Thanks.

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

(239) 269-1341

Rweyer@ree-i.com

EXHIBIT 2

CITY GATE COMMUNITY DEVELOPMENT DISTRICT
12051 Corporate Boulevard
Orlando, FL 32817

MINUTES OF MEETING

**Public Hearing and
Board of Supervisors Meeting
Thursday, September 7, 2023, 5:34 p.m.**

9010 Strada Stell Court, Suite 207
Naples, FL 34109

Present and constituting a quorum were:

Roger B. Rice	Board Member
Jake Stephens	Board Member
Brad Heisner	Board Member

Also present was:

Russ Weyer	Real Estate Econometrics, Inc.
Joseph Davidow	Willis & Davidow, Attorneys at Law, LLC
Josh Fruth	Peninsula Engineering
Audrey Ryan	PFM Group Consulting

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

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

SECOND ORDER OF BUSINESS

Mr. Weyer noted that the Florida Statutes require that there be an opportunity for Public Comment. There were no public comments brought forward. He also presented the proof of publication for the meeting. There were also no Board of Supervisor Matters to consider.

Mr. Weyer requested a motion to open the public hearing to consider Resolution 2023-2 relating to the annual Appropriations and Adopting the FY 2023-2024 Budget.

On MOTION, by Ms. Jennifer Belpedio, seconded by Mr. Jake Stephens with all in favor, the Board of Supervisors opened the FY 2023-2024 Budget Adoption hearing.

There was no public comment since no one from the public was in attendance.

THIRD ORDER OF BUSINESS

**Consideration of Resolution 2023-2
relating to the Annual
Appropriations and Adopting the
FY 2023-2024 Budget**

Mr. Weyer explained to the Board that District budgeting is a two-step process whereby the preliminary budget is adopted in the May/June timeframe and the final adoption falls 60 days later. The preliminary budget sets the ceiling for the budget and the final adoption sets the budget and assessments for fiscal year 2023-2024.

Mr. Weyer said that this year's budget is \$377,970. He went through the line items in the budget noting that there is no traffic light warrant study and the largest increase is the mulch and landscaping update on City Gate Boulevard. Mr. Rice said that the program will spruce up the landscaping along City Gate Boulevard.

There was no further discussion.

On MOTION, by Mr. Jake Stephens, seconded by Ms. Jennifer Belpedio, with all in favor, the Board of Supervisors approved Resolution 2023-2 relating to the Annual Appropriations and Adopting the FY 2023-2024 Annual Budget.

FOURTH ORDER OF BUSINESS

**Consideration of Resolution 2023-3
relating to Levying Non-Ad
Valorem Operations &
maintenance Assessments for FY
2023-2024**

Mr. Weyer said that this resolution levies the assessments based on acreage. Mr. Rice said that Lot 11 is what Uline will be giving to Collier County, but they continue to pay the assessments on that lot. Ms. Belpedio said she will continue to look for it.

Mr. Stephens made a motion to accept Resolution 2023-3 relating to the Levying Non-Ad Valorem Operations & Maintenance Assessments for FY 2023-2024.

There were no changes or discussion.

On MOTION, by Mr. Jake Stephens, seconded by Ms. Jennifer Belpedio, with all in favor, the Board of Supervisors approved Resolution 2022-3 relating to Levying Non-As Valorem Operations & Maintenance Assessments for FY 2023-2024 Annual Budget.

Mr. Weyer requested a motion to close the public hearing to consider Resolution 2023-2 relating to the annual Appropriations and Adopting the FY 2023-2024 Budget.

On MOTION, by Mr. Roger Rice, seconded by Mr. Jake Stephens, with all in favor, the Board of Supervisors closed the FY 2023-2024 Budget Adoption hearing.

Mr. Weyer presented the proof of publication, affidavit of mailing and the budget letter to Collier County.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2023-4: A Resolution of the Board of Supervisors of the City Gate Community Development District relating to setting the dates for FY 2023-2024 Board of Supervisors Meetings and providing for an effective Date

Mr. Weyer presented the meeting schedule for the upcoming fiscal year. The Board is scheduled to meet the first Thursday of each month and he noted that the Board meets two to three times a year and most meetings are cancelled. He also pointed out that the July meeting is scheduled for July 11th since the July 4th holiday falls on the first Thursday of that month.

There was no further comment or discussion.

On MOTION by Mr. Roger Rice and seconded by Mr. Jake Stephens with all in favor, the Board of Supervisors of City Gate Community Development District adopted Resolution 2023-4: A Resolution of the Board of Supervisors of the City Gate Community Development District relating to setting the dates for FY 2023-2024 Board of Supervisors Meetings and providing for an effective date.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2023-5: A Resolution of the Board of Supervisors of the City Gate Community Development District relating to the designation of FY 2023-2024 Officers for the District and providing for an effect date.

Mr. Weyer said there was no change from the prior fiscal year. Ms. Belpedio asked if there were any limitation on terms for officers. Mr. Weyer said that the Board determines the officers annually generally during the budget adoption meeting.

There was no further comment or discussion.

On MOTION by Ms. Jennifer Belpedio and seconded by Mr. Jake Stephens with all in favor, the Board of Supervisors of City Gate Community Development District adopted Resolution 2023-5: A Resolution of the Board of Supervisors of the City Gate Community Development District relating to the designation of FY 2023-2024 Officers for the District and providing for an effective date.

SEVENTH ORDER OF BUSINESS

**Consideration of the Minutes of
the June 15, 2023, Board of
Supervisor Meeting**

There were no changes, questions or comments.

On MOTION by Mr. Roger Rice and seconded by Mr. Jake Stephens, with all in favor, the Board of Supervisors of City Gate Community Development District approved the June 15, 2023, Meeting Minutes.

EIGHTH ORDER OF BUSINESS

**Consideration of WLM proposals
for landscaping and irrigation
maintenance plus landscape
update to City Gate Boulevard
North medians.**

Mr. Weyer said that in the District’s June meeting, the Board of Supervisors directed staff talk with other landscape maintenance companies that could provide landscape services to the City Gate CDD lands. Mr. Weyer and Mr. Rice met with WLM on site.

Mr. Weyer pointed out that WLM’s proposals are included in the agenda package. Mr. Stephens asked if WLM would bid on all the landscaping in the District. Mr. Weyer affirmed that they did. Mr. Weyer then rolled through the five proposals from WLM with Mr. Rice explaining the five locations. After going through the proposals, Mr. Stephens noted that the proposals are in line with the budget.

Mr. Weyer then presented a comparison of the proposals to the adopted budget. The adopted budget was \$179,000 but Sureflow came in at \$184,000. Mr. Fruth explained that the irrigation increase was due to the irrigation system repair required due to the exotic clearing and resulting damage incurred to the system. He strongly recommended that the District remain with the current vendors as he has collaborated with them for over 10 years.

Mr. Stephens suggested that if all things are equal (service, fee, etc.) that we stay with the current vendors. Mr. Rice noted that the driving force for change was Mr. Heisner as he indicated to Mr. Weyer, but he is not in attendance today.

Ms. Belpedio asked if we could continue this discussion until Mr. Heisner is available to participate. Mr. Rice suggested that we table this discussion and the Board concurred.

There was no further discussion.

NINTH ORDER OF BUSINESS

Consideration of District Financial Statements through July 2023

Mr. Rice asked how much money is forecasted to carry over at the end of this fiscal year. Mr. Weyer reported that it will be in the neighborhood of \$60,000. Ms. Belpedio asked how many times do we advertise. Mr. Weyer said that we advertise twice a year – the annual meeting schedule and the public hearing notice. Mr. Fruth asked how often the District has to do the stormwater analysis. Mr. Weyer reported every five years.

There was no further discussion.

On MOTION by Mr. Roger Rice and seconded by Mr. Jake Stephens, with all in favor, the Board of Supervisors of City Gate Community Development District accepted the July 2023 financial statements.

STAFF REPORT

Manager’s Report – Mr. Weyer had nothing further to report.

Attorney’s Report – Mr. Davidow had nothing further to report.

Engineer’s Report – Mr. Fruth reported that the traffic light at City Gate Boulevard North has been expedited by the County to a stand-alone project. He said it is at a 60% design phase and that it should be installed within the next year.

FIFTEENTH ORDER OF BUSINESS

Public Comments

There were no public comments.

SIXTEENTH ORDER OF BUSINESS

Supervisor’s Requests

There were no Supervisors’ Requests.

SEVENTEETH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Roger Rice, seconded by Ms. Jennifer Belpedio, with all in favor, the meeting of the Board of Supervisors of the City Gate Community Development District was adjourned.

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

EXHIBIT 3

RESOLUTION 2024-1

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE DISTRICT MANAGER TO DESIGNATE THE AUTHORIZED SIGNATORIES FOR THE DISTRICT’S OPERATING BANK ACCOUNT(S); AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, the Board of Supervisors of the District (“Board”) has previously established a checking account on behalf of the District; and

WHEREAS, the District Board desires to authorize signatories for the operating bank accounts(s).

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

1. The Chair, Secretary, Treasurer and Assistant Treasurer(s) are hereby designated as authorized signatories for the operating bank account(s) of the District.
2. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 6th day of June 2024.

ATTEST:

**CITY GATE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair

EXHIBIT 4

RESOLUTION 2024-2

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE OFFICERS OF THE DISTRICT FOR THE REMAINDER OF FISCAL YEAR 2023-2024 AND PROVIDING FOR EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the City Gate Community Development District desires to elect the below recited persons to the office specified.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT;

1. The following persons are appointed to the offices shown, to wit:

Roger B. Rice	Chairman
Jake Stephens	Vice Chairman
Jennifer Walden	Secretary
Jennifer Walden	Treasurer
Brad Heisner	Assistant Secretary
Jennifer Belpedio	Assistant Secretary
Russ Weyer	Assistant Secretary/Assistant Treasurer
Amy Champagne	Assistant Treasurer
Jennifer Glasgow	Assistant Treasurer
Rick Montejano	Assistant Treasurer
Verona Griffith	Assistant Treasurer

PASSED AND ADOPTED THIS 6th DAY OF JUNE 2024.

ATTEST:

**CITY GATE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairman/Vice Chairman

EXHIBIT 5

RESOLUTION 2023-1

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2024/2025 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the District Manager has prepared and submitted to the Board of Supervisors (the "Board") of the CITY GATE Community Development District (the "Board") a proposed operating budget for Fiscal Year 2024/2025, a copy of which is attached hereto as **Appendix 1** (the "Proposed Budget") ; and

WHEREAS, the Board has considered the proposed budget and desires to set the required public hearing thereon.

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

1. The Proposed Budget proposed by the District Manager for Fiscal Year 2024/2025, a copy of which is attached hereto as **Exhibit A**, is hereby approved and adopted.

2. A public hearing (the "Public Hearing") is hereby scheduled for the following date, hour and location for the purpose of receiving public comments on the Proposed Budget:

DATE: _____, September __, 2024

HOUR: 4:30 p.m.

LOCATION: 9010 Strada Stell Court, Suite 207, Naples, Florida 34109.

3. The District Manager is hereby directed to submit a copy of the Proposed Budget to Collier County at least 60 days prior to the scheduled Public Hearing set forth above.

4. Notice of this scheduled Public Hearing shall be published in the manner prescribed in Florida law.

5. This Resolution shall take effect immediately upon adoption.

PASSED, ADOPTED AND EFFECTIVE THIS 6th DAY OF JUNE 2024.

ATTEST:

**THE CITY GATE COMMUNITY
DEVELOPMENT DISTRICT**

By: _____

Secretary/Assistant Secretary

By: _____

Chairperson/Vice Chairperson

EXHIBIT A

City Gate Community Development District			
General Fund Adopted Budget			
Fiscal Year 2025 (Ending September 30, 2025)			
		Adopted Budget	Proposed Budget
		FY 2024	FY 2025
Revenues			
001-032-5200-00-02	Off-Roll Assessments	\$ 367,970.00	\$ 498,470.00
001-036-9900-00-02	Cash Carryforward	20,000.00	15,000.00
	Interest Income	-	-
		\$ 387,970.00	\$ 513,470.00
General & Administrative Expenses			
001-051-1000-45-01	POL Insurance	\$ 3,025.00	\$ 3,025.00
001-051-3000-31-02	Management	20,000.00	20,000.00
001-051-3000-31-04	Engineering	7,500.00	7,500.00
001-051-3000-31-08	District Counsel	2,500.00	2,500.00
001-051-3000-32-01	Audit	6,200.00	6,200.00
001-051-3000-42-01	Postage & Shipping	50.00	50.00
001-051-3000-47-01	Copies	400.00	400.00
001-051-3000-48-01	Legal Advertising	1,500.00	1,500.00
001-051-3000-49-02	Miscellaneous	200.00	200.00
	Signal Warrant Study	-	-
001-051-3000-49-11	Website Maintenance	2,520.00	2,520.00
001-051-3000-54-01	Dues, Licenses and Fees	175.00	175.00
001-053-1000-43-01	Electric	4,000.00	4,000.00
001-053-9000-45-01	General Insurance	3,700.00	3,700.00
001-053-9000-46-06	Irrigation	8,000.00	8,000.00
001-053-9000-46-08	Lake Maintenance	9,000.00	9,000.00
001-053-9000-46-09	Landscaping Maintenance & Material	81,000.00	83,500.00
	Lawn Mowing	90,000.00	93,000.00
	Mulch and Updating	55,000.00	
	Wayfinding Signage		55,000.00
	Upgraded Lake Landscaping Maintenance		120,000.00
001-053-9000-46-15	Contingency	10,000.00	10,000.00
001-054-1000-34-01	Sidewalk Cleaning	5,700.00	5,700.00
001-054-1000-43-02	Streetlights	62,500.00	62,500.00
001-054-1000-53-01	Road Repair	5,000.00	5,000.00
Total O&M Expenditures		\$ 377,970.00	\$ 503,470.00
O&M Net Income (Loss)		\$ 10,000.00	\$ 10,000.00
Capital Expenditures			
	General reserves	\$ 10,000.00	\$ 10,000.00
001-051-9000-49-02	Developer Advance Repayment - Monument Loan	-	-
001-051-9000-49-02	Developer Advance Repayment - Monument Interest	-	-
	O&M Funds Used For Monument Expenses	-	-
Total Capital Expenditures		\$ 10,000.00	\$ 10,000.00
Total Net Income (Loss)		\$ -	\$ -

Lot #	Owner	Acres inclusive of FPL Easement	Acres Net of FPL Easement	Percent of Assessed Acres	Annual Assessment Budget	Quarterly Assessment Budget
1	850 NWN LLC	5.00	3.64	1.76%	\$ 8,756.48	\$ 2,189.12
2	850 NWN LLC	2.01	2.01	0.97%	\$ 4,835.31	\$ 1,208.83
3	850 NWN LLC	2.00	2.00	0.97%	\$ 4,811.25	\$ 1,202.81
4	850 NWN LLC	2.37	2.37	1.14%	\$ 5,701.34	\$ 1,425.33
Replat 1	SFWMD	5.07	5.07	2.45%	\$ 12,196.53	\$ 3,049.13
5	850 NWN LLC	0.53	0.53	0.26%	\$ 1,274.98	\$ 318.75
5	CG II LLC	9.56	9.56	4.61%	\$ 22,997.80	\$ 5,749.45
6	CG II LLC	7.73	7.73	3.73%	\$ 18,595.50	\$ 4,648.87
Replat No. 4 Lot 7	City Gate Naples, LLC	22.90	15.30	7.38%	\$ 36,806.10	\$ 9,201.52
Replat No. 4 Lot 8	City Gate Naples, LLC	8.00	5.92	2.86%	\$ 14,241.31	\$ 3,560.33
Replat No. 4 Lot 9	City Gate Naples, LLC	61.28	61.28	29.57%	\$ 147,416.83	\$ 36,854.21
Replat No. 5 Lot 10	GWR Naples, LLC	6.84	6.84	3.30%	\$ 16,454.49	\$ 4,113.62
Replat No. 5 Lot 10	GWR Naples, LLC	13.34	13.34	6.44%	\$ 32,091.07	\$ 8,022.77
Replat No. 4 Lot 11	City Gate Naples, LLC	3.69	3.69	1.78%	\$ 8,876.76	\$ 2,219.19
Sports Complex Lot 26	Collier County	67.93	67.93	32.78%	\$ 163,414.25	\$ 40,853.56
		218.25	207.21	100%	\$ 498,470.00	\$ 124,617.50

EXHIBIT 6

City Gate CDD
Statement of Activities
As of 5/31/2024

General Fund

Revenues

Off-Roll Assessments	\$	236,860.40
Total Revenues	\$	236,860.40

Expenses

POL Insurance	\$	2,734.00
Management		13,333.36
Engineering		6,757.50
Audit		5,750.00
Postage & Shipping		31.84
Web Site Maintenance		1,480.00
Dues, Licenses, and Fees		175.00
Electric		2,231.65
General Insurance		3,342.00
Irrigation - Repair		3,970.00
Lake Maintenance		4,845.75
Landscaping Maintenance & Material		50,469.00
Contingency		11,314.01
Mowing		67,500.00
Mulch		6,677.60
Streetlights		32,073.22
Total Expenses	\$	212,684.93

Other Revenues (Expenses) & Gains (Losses)

Interest Income	\$	4,904.19
Total Other Revenues (Expenses) & Gains (Losses)	\$	4,904.19

	\$	29,079.66
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	\$	99,195.12
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	\$	128,274.78
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City Gate CDD
Budget to Actual
For the Month Ending 05/31/2024

	Year To Date			FY 2024 Adopted Budget
	Actual	Budget	Variance	
<u>Revenues</u>				
Off-Roll Assessments	\$ 236,860.40	\$ 245,313.33	\$ (8,452.93)	\$ 367,970.00
Carry Forward Cash	13,333.33	13,333.33	-	20,000.00
Net Revenues	\$ 250,193.73	\$ 258,646.67	\$ (8,452.93)	\$ 387,970.00
<u>General & Administrative Expenses</u>				
POL Insurance	\$ 2,734.00	\$ 2,016.67	\$ 717.33	\$ 3,025.00
Management	13,333.36	13,333.33	0.03	20,000.00
Engineering	6,757.50	5,000.00	1,757.50	7,500.00
District Counsel	-	1,666.67	(1,666.67)	2,500.00
Audit	5,750.00	4,133.33	1,616.67	6,200.00
Postage & Shipping	31.84	33.33	(1.49)	50.00
Copies	-	266.67	(266.67)	400.00
Legal Advertising	-	1,000.00	(1,000.00)	1,500.00
Miscellaneous	-	133.33	(133.33)	200.00
Web Site Maintenance	1,480.00	1,680.00	(200.00)	2,520.00
Dues, Licenses, and Fees	175.00	116.67	58.33	175.00
Reserves	-	6,666.67	(6,666.67)	10,000.00
Electric	2,231.65	2,666.67	(435.02)	4,000.00
General Insurance	3,342.00	2,466.67	875.33	3,700.00
Irrigation - Repair	3,970.00	5,333.33	(1,363.33)	8,000.00
Lake Maintenance	4,845.75	6,000.00	(1,154.25)	9,000.00
Landscaping Maintenance & Material	50,469.00	54,000.00	(3,531.00)	81,000.00
Lawn Mowing	67,500.00	60,000.00	7,500.00	90,000.00
Mulch & Updating	6,677.60	36,666.67	(29,989.07)	55,000.00
Contingency	11,314.01	6,666.67	4,647.34	10,000.00
Sidewalk Cleaning	-	3,800.00	(3,800.00)	5,700.00
Streetlights	32,073.22	41,666.67	(9,593.45)	62,500.00
Road Repair	-	3,333.33	(3,333.33)	5,000.00
Total General & Administrative Expenses	\$ 212,684.93	\$ 258,646.67	\$ (45,961.74)	\$ 387,970.00
Total Expenses	\$ 212,684.93	\$ 258,646.67	\$ (45,961.74)	\$ 387,970.00
Net Income (Loss)	\$ 37,508.80	\$ -	\$ 37,508.80	\$ -
<u>Other Income (Expense)</u>				
Interest Income	\$ 4,904.19	\$ -	\$ 4,904.19	\$ -
Total Other Income (Expense)	\$ 4,904.19	\$ -	\$ 4,904.19	\$ -
Net Income (Loss)	\$ 42,412.99	\$ -	\$ 42,412.99	\$ -

City Gate CDD
Statement of Financial Position
As of 5/31/2024

General Fund

Assets

Current Assets

General Checking Account	\$	127,495.64
Accounts Receivable - POA		839.14
Deposits		50.00
Total Current Assets	\$	128,384.78

Total Assets

\$ 128,384.78

Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$	110.00
Total Current Liabilities	\$	110.00

Total Liabilities

\$ 110.00

Net Assets

Net Assets, Unrestricted	\$	(144,523.04)
Net Assets - General Government		243,718.16
Current Year Net Assets - General Government		29,079.66

Total Net Assets

\$ 128,274.78

Total Liabilities and Net Assets

\$ 128,384.78

EXHIBIT 7



City Gate Community Development District

FINANCIAL STATEMENTS

September 30, 2023



	Page
REPORT	
Independent Auditor’s Report.....	1
FINANCIAL STATEMENTS	
Management’s Discussion and Analysis (required supplemental information).....	4
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements	
Balance Sheet – Governmental Funds.....	11
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	12
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	13
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	14
Notes to Financial Statements.....	15
Required Supplemental Information (other than MD&A)	
Budget to Actual Comparison Schedule - General Fund	22
Independent Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	23
Management Letter	25
Independent Accountant’s Report on Compliance with Section 218.415 Florida Statutes	28



Carr, Riggs & Ingram, LLC
Certified Public Accountants
500 Grand Boulevard
Suite 210
Miramar Beach, Florida 32550

(850) 837-3141
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CRlcpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
City Gate Community Development District
Collier County, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of City Gate Community Development District (hereinafter referred to as "District"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budget to actual comparison information on pages 4 - 8 and 22 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our

inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2024, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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.

A handwritten signature in black ink that reads "Carr, Riggs & Ingram, L.L.C." in a cursive script.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
March 13, 2024

Management's Discussion And Analysis

City Gate Community Development District Management's Discussion and Analysis

Our discussion and analysis of the City Gate Community Development District's financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2023. Please read it in conjunction with the District's financial statements, which begin on page 9.

FINANCIAL HIGHLIGHTS

- At September 30, 2023, the assets of the District exceeded its liabilities by approximately \$164,000.

USING THE ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities on pages 9 – 10 provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 11. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

Reporting the District as a Whole

Our analysis of the District as a whole begins on page 5. One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and related changes during the current year. You can think of the District's net position – the difference between assets and liabilities – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors; however, such as changes in the District's assessment base and the condition of the District's infrastructure, to assess the overall health of the District.

City Gate Community Development District Management’s Discussion and Analysis

Reporting the District’s Most Significant Funds

Our analysis of the District’s major funds begins on page 6. The fund financial statements begin on page 11 and provide detailed information about the most significant funds – not the District as a whole. Some funds are required to be established by State law and by bond covenants. All of the District’s funds are governmental fund-types.

- *Governmental funds* – All of the District’s basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. The governmental fund statements provide a detailed short-term view of the District’s general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District’s programs.

THE DISTRICT AS A WHOLE

The following table reflects the condensed Statement of Net Position and is compared to the prior year.

<i>September 30,</i>	2023	2022	Change
Assets			
Current and other assets	\$ 124,793	\$ 66,503	\$ 58,290
Capital assets, net	64,897	74,512	(9,615)
Total assets	\$ 189,690	\$ 141,015	\$ 48,675
Liabilities			
Current liabilities	\$ 25,598	\$ 7,746	\$ 17,852
Total liabilities	25,598	7,746	17,852
Net position			
Net investment in capital assets	64,897	74,512	(9,615)
Unrestricted	99,195	58,757	40,438
Total net position	164,092	133,269	30,823
Total liabilities and net position	\$ 189,690	\$ 141,015	\$ 48,675

For more detailed information, see the accompanying Statement of Net Position.

During fiscal year ended September 30, 2023, total assets and liabilities increased by approximately \$49,000 and \$18,000, respectively. The increase in assets and liabilities is primarily related to the collection of assessment amounts and timing of vendor payments.

City Gate Community Development District Management's Discussion and Analysis

The following schedule compares the Statement of Activities for the current and previous fiscal year.

<i>For the year ended September 30,</i>	2023	2022	Change
Revenue:			
Program revenue:			
Charges for services	\$ 333,770	\$ 304,734	\$ 29,036
General revenue:			
Interest and other revenue	595	-	595
Total revenue	334,365	304,734	29,631
Expenses:			
General government	43,329	47,494	(4,165)
Maintenance and operations	260,213	274,729	(14,516)
Interest	-	7,215	(7,215)
Total expenses	303,542	329,438	(25,896)
Change in net position	30,823	(24,704)	55,527
Net position, beginning of year	133,269	157,973	(24,704)
Net position, ending of year	\$ 164,092	\$ 133,269	\$ 30,823

For more detailed information, see the accompanying Statement of Activities.

Revenue increased from the prior year by approximately \$30,000 while expenses decreased by approximately \$26,000. Revenue increased due to an increase in budgeted assessment rates. The decrease in expenses occurred primarily due to the District making the final payment on the Developer loan in the prior year. The overall result was a \$30,823 increase in net position for fiscal year 2023.

THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds (as presented in the balance sheet on page 11) reported a combined fund balance of approximately \$99,000, which is an increase over last year's balance that totaled approximately \$59,000.

City Gate Community Development District Management's Discussion and Analysis

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2023, the District had approximately \$65,000 invested in capital assets, net of accumulated depreciation. This amount represents a decrease of approximately \$10,000 from the fiscal year 2022 total.

A listing of capital assets by major category for the current and prior year follows:

<i>September 30,</i>	2023	2022	Change
Capital assets being depreciated	96,146	96,146	-
Accumulated depreciation	31,249	21,634	9,615
Net capital assets	\$ 64,897	\$ 74,512	\$ (9,615)

More information about the District's capital assets is presented in Note 3 to the financial statements.

GOVERNMENTAL FUNDS BUDGETARY HIGHLIGHTS

An operating budget was established by the governing board for the District pursuant to the requirements of Florida Statutes. The budget to actual comparison for the General Fund, including the original budget and final adopted budget, is shown at page 22.

The District experienced an unfavorable variance in revenue as compared to the budget in the amount of \$595 and a favorable variance in expenditures as compared to the budget in the amount of \$34,843. The variance in revenue occurred primarily due to interest income earned while the variance in expenditures occurred primarily due to less maintenance and operations expenses incurred than anticipated.

FUTURE FINANCIAL FACTORS

City Gate Community Development District is an independent special district that operates under the provisions of Chapter 190, Florida Statutes. The District operates under an elected Board of Supervisors, which establishes policy and sets assessment rates. Assessments are anticipated for fiscal year 2024 to provide for the operations of the District.

City Gate Community Development District Management's Discussion and Analysis

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances. If you have questions about this report or need additional financial information, contact the City Gate Community Development District's management company at 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817.

Basic Financial Statements

**City Gate Community Development District
Statement of Net Position**

<i>September 30,</i>	2023
	Governmental Activities
Assets	
Cash and cash equivalents	\$ 115,778
Accounts receivable	8,965
Deposits	50
Capital assets:	
Depreciable, net	64,897
Total assets	189,690
Liabilities	
Accounts payable	25,598
Total liabilities	25,598
Net Position	
Invested in capital assets	64,897
Unrestricted	99,195
Total net position	\$ 164,092

The accompanying notes are an integral part of these financial statements.

**City Gate Community Development District
Statement of Activities**

For the year ended September 30,

2023

Functions/Programs	Expenses	<u>Program Revenue</u>		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary government:				
Governmental activities:				
General government	\$ (43,329)	\$ 49,202	\$ -	\$ 5,873
Maintenance and operations	(260,213)	284,568	-	24,355
Interest	-	-	595	595
Total governmental activities	\$ (303,542)	\$ 333,770	\$ 595	30,823
				<u>Net position - beginning of year</u>
				133,269
				<u>Net position - end of year</u>
				\$ 164,092

The accompanying notes are an integral part of these financial statements.

**City Gate Community Development District
Balance Sheet – Governmental Funds**

September 30,

2023

		General Fund
Assets		
Cash and cash equivalents	\$	115,778
Accounts receivable		8,965
Deposits		50
<hr/>		
Total assets	\$	124,793
<hr/>		
Liabilities and Fund Balance		
Liabilities		
Accounts payable	\$	25,598
Total liabilities		25,598
<hr/>		
Fund balances		
Nonspendable		50
Unassigned		99,145
Total fund balances		99,195
<hr/>		
Total liabilities and fund balances	\$	124,793
<hr/>		

The accompanying notes are an integral part of these financial statements.

City Gate Community Development District
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of
Net Position

<i>September 30,</i>	2023
Total fund balances, governmental funds	\$ 99,195
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund financial statements.	64,897
Total net position - governmental activities	\$ 164,092

The accompanying notes are an integral part of these financial statements.

**City Gate Community Development District
Statement of Revenue, Expenditures and Changes in Fund Balances –
Governmental Funds**

For the year ended September 30,

2023

		General Fund
Revenue		
Assessments	\$	333,770
Interest and other revenue		595
Total revenue		334,365
Expenditures		
Current:		
General government		43,329
Maintenance and operations		250,598
Total expenditures		293,927
Excess of revenue over expenditures		40,438
Fund balances, beginning of year		58,757
Fund balances, end of year	\$	99,195

The accompanying notes are an integral part of these financial statements.

**City Gate Community Development District
Reconciliation of the Statement of Revenue, Expenditures and Changes in Fund
Balances of Governmental Funds to the Statement of Activities**

<i>For the year ended September 30,</i>	2023
Net change in fund balances - governmental funds	\$ 40,438
Depreciation on capital assets is not recognized in the fund financial statements but is reported as an expense in the Statement of Activities.	(9,615)
Change in net position of governmental activities	\$ 30,823

The accompanying notes are an integral part of these financial statements.

City Gate Community Development District Notes to Financial Statements

NOTE 1: NATURE OF ORGANIZATION

The City Gate Community Development District (the "District") was established on December 1, 2009 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Collier County Ordinance No. 09-68. 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 has not commenced any significant infrastructure activity as of the date of this report.

The District is governed by a Board of Supervisors ("Board"), which is comprised of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. Certain supervisors are affiliated with 850 NWN, LLC (the "Developer"). The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for:

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

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include or exclude a potential component unit in the reporting entity was made by applying the criteria set forth by Generally Accepted Accounting Principles (GAAP) as defined by the Governmental Accounting Standards Board (GASB). Based on the criteria identified therein, no potential component units were found.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the District conform to GAAP as applicable to governments in accordance with those promulgated by GASB. The following is a summary of the more significant policies:

Government-wide and Fund Financial Statements

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

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the non-fiduciary activities of the primary government.

City Gate Community Development District Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental activities, which normally are supported by assessments, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The business-type activities are reported separately in government-wide financial statements; however, at September 30, 2023, the District did not have any significant business-type activities. Therefore, no business-type activities are reported. Assessments and other items not properly included as program revenues (i.e., charges to customers or applicants who purchase, use, or directly benefit from goods or services) are reported as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Basis of Presentation

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

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

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental fund:

General Fund – The General Fund is the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.

For the year ended September 30, 2023, the District does not report any proprietary funds.

City Gate Community Development District Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 District's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use in the governmental fund financial statements, it is the government's policy to use committed resources first, followed by assigned resources, then unassigned resources as needed.

Cash, Deposits and Investments

The District maintains deposits with "Qualified Public Depositories" as defined in Chapter 280, Florida Statutes. All Qualified Public Depositories must place with the Treasurer of the State of Florida securities in accordance with collateral requirements determined by the State's Chief Financial Officer. In the event of default by a Qualified Public Depository, the State Treasurer will pay public depositors all losses. Losses in excess of insurance and collateral will be paid through assessments between all Qualified Public Depositories.

Under this method, all the District's deposits are fully insured or collateralized at the highest level of security as defined by GASB, Statement Number 40, *Deposits and Investment Disclosures (An Amendment of GASB, Statement Number 3)*.

The District is authorized to invest in financial instruments as established by Section 218.415, Florida Statutes. The authorized investments include among others negotiable direct or indirect obligations which are secured by the United States Government; the Local Government Surplus Trust Funds as created by Section 218.405, Florida Statutes; SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency; and interest-bearing time deposits or savings accounts in authorized financial institutions.

Capital Assets

Capital assets, which include primarily infrastructure assets (e.g., roads, sidewalks, water management systems and similar items), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial/individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost and estimated historical cost if purchased or constructed. Donated assets are recorded at estimated fair market value at the date of donation.

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

City Gate Community Development District Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property, plant and equipment of the primary government are depreciated using the straight-line method over the estimated useful lives. Estimated useful lives for financial reporting purposes are as follows: Infrastructure: 10 years.

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

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line or effective interest method. Bonds payable are reported net of these premiums or discounts. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as current period expenses.

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

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position and Balance Sheet – Governmental Funds will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District does not have any of this type of item at September 30, 2023.

In addition to liabilities, the Statement of Net Position and Balance Sheet – Governmental Funds will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District does not have any of this type of item at September 30, 2023.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the U.S. requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

City Gate Community Development District Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Equity

Net position in the government-wide financial statements is 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, net of any related debt. Restricted net position represents net position restricted by outside entities. At September 30, 2023, all of the District's net position is classified as unrestricted.

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned, or unassigned. Nonspendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by creditors, grantors, or contributors or by enabling legislation or constitutional provisions. Committed fund balance is a limitation imposed by the District board through approval of resolutions. Assigned fund balance is a limitation imposed by a designee of the District board. Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories. Negative unassigned fund balance in other governmental funds represents excess expenditures incurred over the amounts restricted, committed, or assigned to those purposes.

Budgets

The District is required to establish a budgetary system and an approved annual budget. Annual budgets are legally adopted on a basis consistent with GAAP for the General Fund. Any revision to the budget must be approved by the District Board. The budgets are compared to actual expenditures. In instances where budget appropriations and estimated revenues have been revised during the year, budget data presented in the financial statements represent final authorization amounts.

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

- 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. A public hearing is conducted to obtain comments.
- C. Prior to October 1, the budget is legally adopted by the District Board.
- D. All budget changes must be approved by the District Board.
- E. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

Subsequent Events

Management has evaluated subsequent events through the date the financial statements were available to be issued, March 13, 2024, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**City Gate Community Development District
Notes to Financial Statements**

NOTE 3: CAPITAL ASSETS

The following is a summary of changes in the capital assets of the year ended September 30, 2023:

	Beginning Balance	Additions	Subtractions	Ending Balance
Governmental Activities:				
<i>Capital assets being depreciated</i>				
Infrastructure	\$ 96,146	\$ -	\$ -	\$ 96,146
Total capital assets, being depreciated	96,146	-	-	96,146
<i>Less accumulated depreciation</i>				
Infrastructure	21,634	9,615	-	31,249
Total accumulated depreciation	21,634	9,615	-	31,249
Total capital assets, being depreciated, net	74,512	(9,615)	-	64,897
Governmental activities capital assets, net	\$ 74,512	\$ (9,615)	\$ -	\$ 64,897

NOTE 4: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District maintains commercial insurance coverage to mitigate the risk of loss. Coverage may not extend to all situations. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in the previous three years.

NOTE 5: MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 6: RELATED PARTY TRANSACTIONS

A significant portion of the District's activity is dependent upon the continued involvement of the Developer, 850 NWN, LLC, the loss of which could have a material adverse effect on the District's operations. During the year ended September 30, 2023, the District directly assessed the Developer \$44,844 for operations and maintenance on property owned within the District's boundaries.

City Gate Community Development District Notes to Financial Statements

NOTE 7: CONCENTRATIONS

A significant portion of the District's activity is dependent upon the continued involvement of two landowners, ULINE and Great Wolf Resorts, the loss of which could have a material adverse effect on the District's operations. During the year ended September 30, 2023, the District directly assessed the landowners \$171,339 for operations and maintenance on property owned within the District's boundaries. These assessments comprise approximately 52% of the District's total revenue for the year ended September 30, 2023.

**Required Supplemental Information
(Other Than MD&A)**

**City Gate Community Development District
Budget to Actual Comparison Schedule – General Fund**

For the year ended September 30,

2023

	Original and Final Budget	Actual Amounts	Variance with Final Budget
Revenue			
Assessments	\$ 333,770	\$ 333,770	\$ -
Interest and other revenue	-	595	595
Total revenue	333,770	334,365	595
Expenditures			
General government	53,670	43,329	10,341
Maintenance and operations	275,100	250,598	24,502
Total expenditures	328,770	293,927	34,843
Excess of revenue over expenditures	\$ 5,000	\$ 40,438	\$ 35,438

**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
City Gate Community Development District
Collier 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 City Gate Community Development District (hereinafter referred to as the “District”), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated March 13, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing 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 combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida

March 13, 2024



Carr, Riggs & Ingram, LLC
Certified Public Accountants
500 Grand Boulevard
Suite 210
Miramar Beach, Florida 32550

(850) 837-3141
(850) 654-4619 (fax)
CRlcpa.com

MANAGEMENT LETTER

To the Board of Supervisors
City Gate Community Development District
Collier County, Florida

Report on the Financial Statements

We have audited the financial statements of City Gate Community Development District (“District”) as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated March 13, 2024.

Auditor’s Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reports and Schedule

We have issued our Independent Auditor’s Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountants’ 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 March 13, 2024 should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to communicate whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the City Gate Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the district's fiscal year as 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 0.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$0.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$0.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the City Gate Community Development District reported:

- a. The rate or rates of non ad-valorem special assessments imposed by the District as \$1,776 per acre of land owned.
- b. The total amount of special assessments collected by or on behalf of the District as \$333,770.

- c. The District has no outstanding bonds.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

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



CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
March 13, 2024



Carr, Riggs & Ingram, LLC
Certified Public Accountants
500 Grand Boulevard
Suite 210
Miramar Beach, Florida 32550

(850) 837-3141
(850) 654-4619 (fax)
CRlcpa.com

INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Supervisors
City Gate Community Development District
Collier County, Florida

We have examined City Gate Community Development District's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2023. Management of the District is responsible for the District's compliance with the specified requirements. Our responsibility is to express an opinion on the District's compliance with the specified requirements 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 above. 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.

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

Our examination does not provide a legal determination on the District's compliance with specified requirements.

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

This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
March 13, 2024

EXHIBIT 8

City Gate CDD FY 2024-2025 Landscaping Budget Proposals

CURRENT	Month	Annual		
Ecotone	\$7,500	\$90,000		
SureFlow Fee and Repairs	1,100	13,200		
Yardology	6,750	81,000		
		\$184,200		
PROPOSED - WLM	2024 Month	2023 Month	% Increase	Annual
#2B South ROW Lakeside	\$2,710	\$2,640	2.65%	\$31,680
#2A North ROW	3,535	3,440	2.76%	41,280
#5 FPL Right of Way (Annual)	9,000	9,000	0.00%	9,000
#4B Perimeter Swale Berm	735	715	2.80%	8,580
#3 South Perimeter Buffer	2,305	2,250	2.44%	27,000
#1 Lakeside	2,835	2,780	1.98%	33,360
4A Perimeter Swale Area Buffer	2,875	2,850	0.88%	34,200
		Average:	1.93%	\$185,100

EXHIBIT 9

Uline Landscape Installation Easement Forthcoming

EXHIBIT 10



18.4714 Collier County Sports Complex
Exterior Wayfinding Signage Construction Documents
November 27, 2023

GENERAL NOTES

1. The Signage & Wayfinding package consists of the following components: Detail Manual (this 11x17 book), Specifications Section 10 14 00 and Graphics Message Schedule (located in 8-1/2 x 11 project specifications book), and Sign Location Plans (“G” sheets located in architectural plan set). Fabricator shall be responsible for obtaining and bidding all components.

2. Fabricator to review the structural, mechanical, and architectural drawings or site conditions to verify sizes and locations of signage related elements that are to be provided by the General Contractor. Any discrepancies and/or conflicts shall be reported to the Owner’s representative in writing before proceeding with fabrication or ordering of materials.

3. Fabricator shall submit fully-detailed working (shop) drawings to POPULOUS, through contractor, of all signs and graphics contained in this package. Drawings shall be reviewed and have signed approval prior to fabrication or ordering of materials.

4. All signs are to be fabricated from materials specified unless otherwise approved in writing by Client and Graphic Designer. NO EXCEPTIONS.

5. Fabricator is responsible for determining proper mounting, fastening and anchoring methods for all signs unless otherwise specified. Sign Fabricator to coordinate need and location of blocking with General Contractor or other affected trades. Blocking will be provided by General Contractor.

6. Power will be available within a j-box within 5 feet of applicable sign locations. Fabricator responsible for providing electrical connection to all illuminated and powered signs as per local codes. Exposed hardware (i.e. conduit, j-boxes, etc) will not be accepted.

7. Drawings contained in this package are for aesthetic and functional design intent, only. No instructions for structural appropriateness have been made. It is the responsibility of the fabricator to provide engineered, stamped shop drawings for those elements noted and to ensure that all elements are fabricated for a stable and durable installation while adhering to the aesthetic details indicated.

8. Fabricator is responsible for determining proper mounting methods for all signs unless otherwise specified. Determination to account for surface material sign is being mounted to.

9. Fabricator to coordinate installation of site signage and associated footings with General Contractor’s installation of surrounding hardscape.

10. All fasteners are to be concealed unless noted otherwise.

11. All text shown in detail manual is for reference only, unless noted otherwise. Reference Graphics Copy Schedule for exact text on each sign.

12. For sign types requiring concrete footings, fabricator is responsible for reviewing all drawings and pertinent information for each sign location in order to understand the conditions in which they will be placed. This information is to be utilized as appropriate for preparing engineered shop drawings. Sign fabricator to engineer all sign fastenings.

CONTACT INFORMATION

ARCHITECT

Populous
4800 Main, Suite 300
Kansas City, MO 64105 USA

office: 816.221.1500
fax: 816.221.1578

ENVIRONMENTAL GRAPHIC DESIGN

Populous
4800 Main, Suite 300
Kansas City, MO 64105 USA

office: 816.221.1500
fax: 816.221.1578

PROJECT PICTOGRAMS & ICONS



PROJECT LOGOS



PROJECT FONTS

FONT CODE SAMPLE

T-1 Univers LT Std 65 Bold

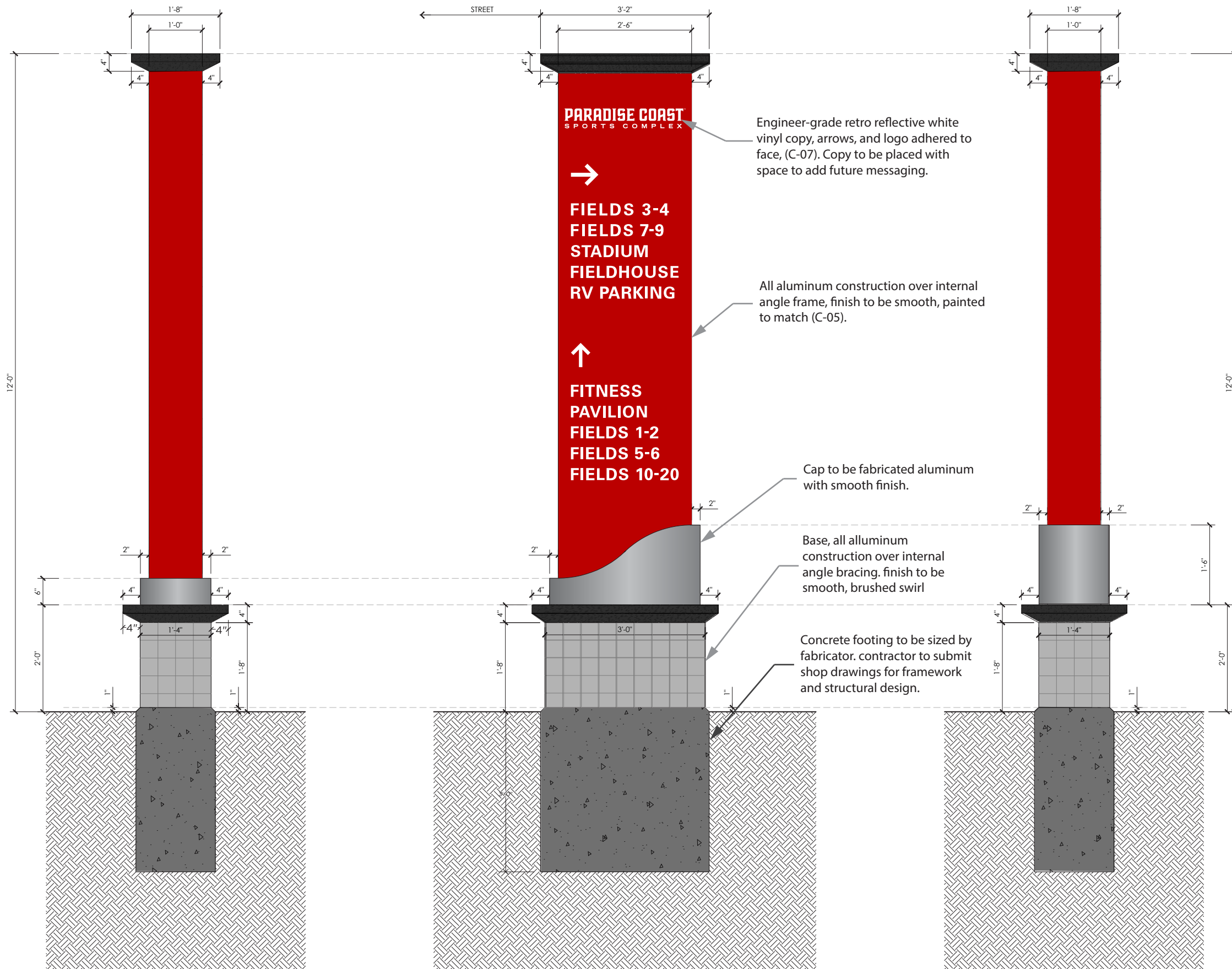
ABCDEFGHIJKLMNOPQRSTUVWXYZ

abcdefghijklmnopqrstuvwxyz

0123456789.,:;()'"`^&ô

PROJECT COLOR & MATERIALS PALETTE

COLOR CODE	PMS COLOR SPECIFICATIONS	VINYL SPECIFICATIONS	PAINT SIGN FINISHES	COMPUTER REPRESENTATION
C-01	Black	Matte Black HP 700-180-0	Vine Charcoal MP42359	
C-02	White	3M Matte White 50-100	MP32071	
C-03	PMS 654	_____	_____	
C-04	PMS 355	_____	_____	
C-05	PMS 200	_____	_____	
C-06	BRUSHED SILVER	_____	_____	
C-07	REFLECTIVE WHITE VINYL	White, Retro-reflective vinyl, Series 3200 3M vinyl cut film	_____	



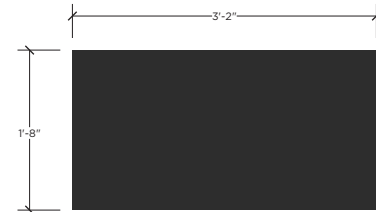
Engineer-grade retro reflective white vinyl copy, arrows, and logo adhered to face, (C-07). Copy to be placed with space to add future messaging.

All aluminum construction over internal angle frame, finish to be smooth, painted to match (C-05).

Cap to be fabricated aluminum with smooth finish.

Base, all aluminum construction over internal angle bracing. finish to be smooth, brushed swirl

Concrete footing to be sized by fabricator. contractor to submit shop drawings for framework and structural design.



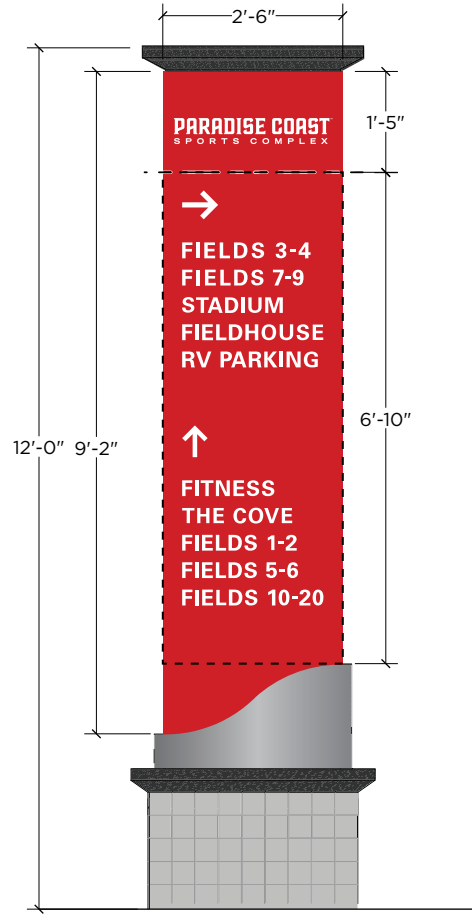
D TOP VIEW
SCALE: 1/2"=1'-0"

A LEFT SIDE
SCALE: 1/2"=1'-0"

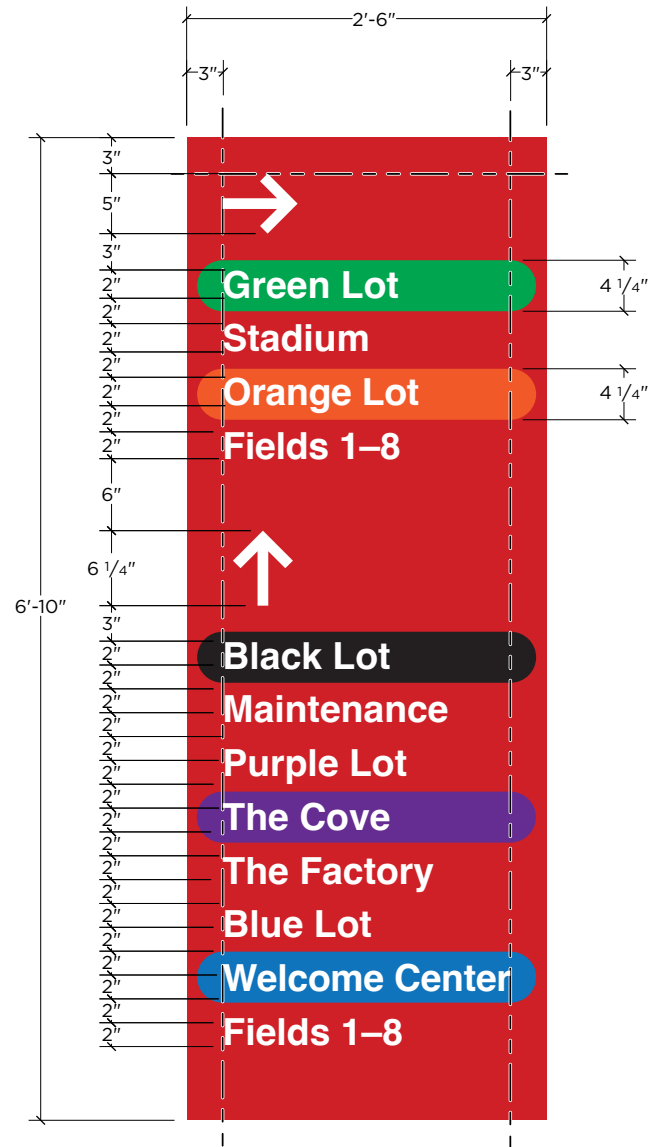
B FRONT DETAIL
SCALE: 1/2"=1'-0"

C RIGHT SIDE
SCALE: 1/2"=1'-0"

CITY GATE SIGN MESSAGE UPDATES

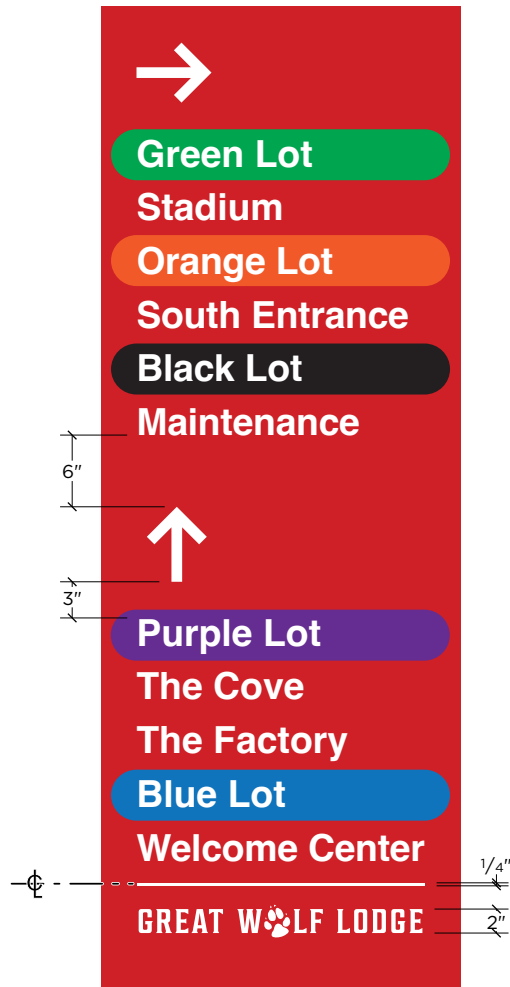


CONTEXT ELEVATION
SCALE: 3/8"=1'-0"



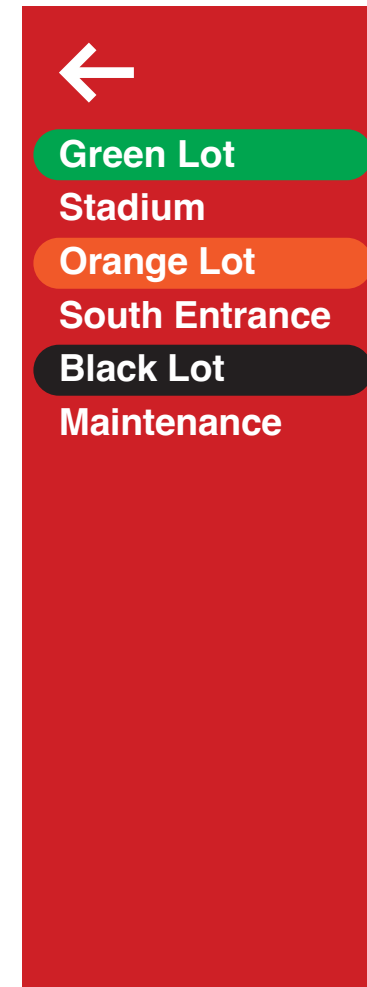
MESSAGE AREA LAYOUT
SCALE: 3/4"=1'-0"

A



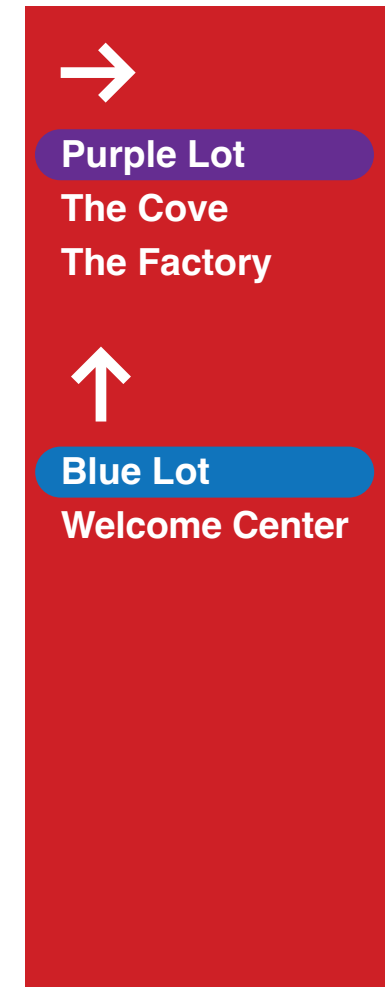
MESSAGE LAYOUT
SCALE: 3/4"=1'-0"

B



MESSAGE LAYOUT
SCALE: 3/4"=1'-0"

C



MESSAGE LAYOUT
SCALE: 3/4"=1'-0"

D

←

Purple Lot
The Cove
The Factory

↑

Green Lot
Stadium

Orange Lot
South Entrance

Black Lot
Maintenance

1/4"

2"

GREAT WOLF LODGE

MESSAGE LAYOUT
SCALE: 3/4"=1'-0"

E

→

Blue Lot
Welcome Center

MESSAGE LAYOUT
SCALE: 3/4"=1'-0"

F

↑

Green Lot
Stadium

Orange Lot
South Entrance

Black Lot
Maintenance

MESSAGE LAYOUT
SCALE: 3/4"=1'-0"

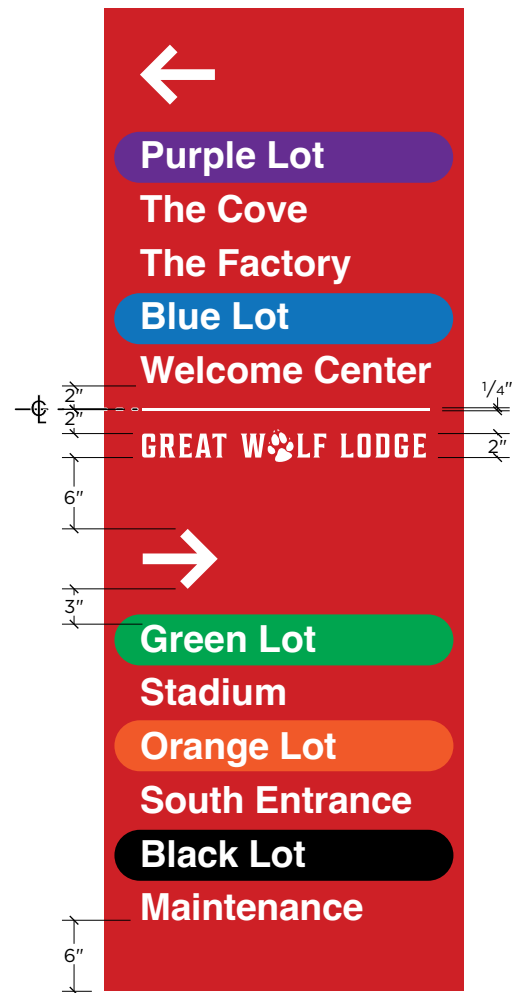
G

↻

Orange Lot
South Entrance

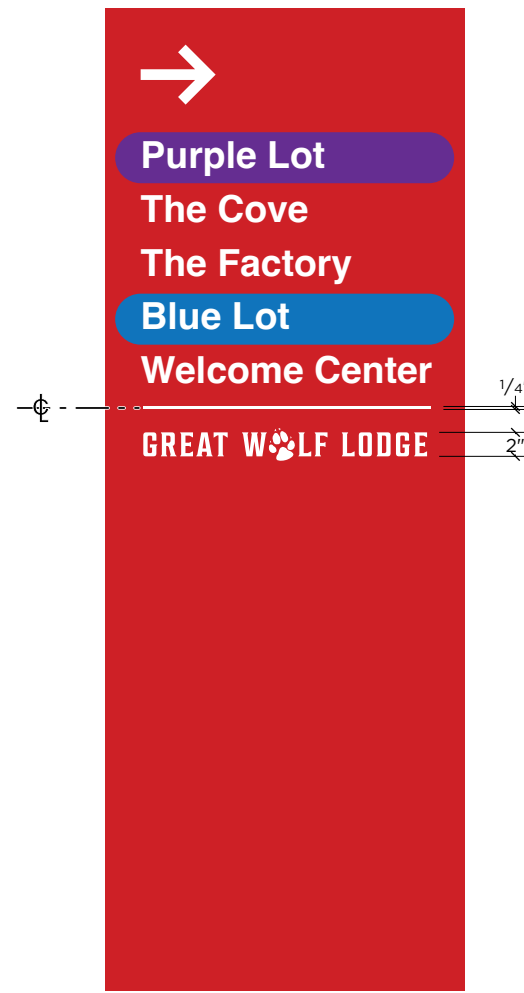
MESSAGE LAYOUT
SCALE: 3/4"=1'-0"

H



MESSAGE LAYOUT
SCALE: 3/4"=1'-0"

I



MESSAGE LAYOUT
SCALE: 3/4"=1'-0"

Paradise Coast Wayfinding Signs

Sign Costs

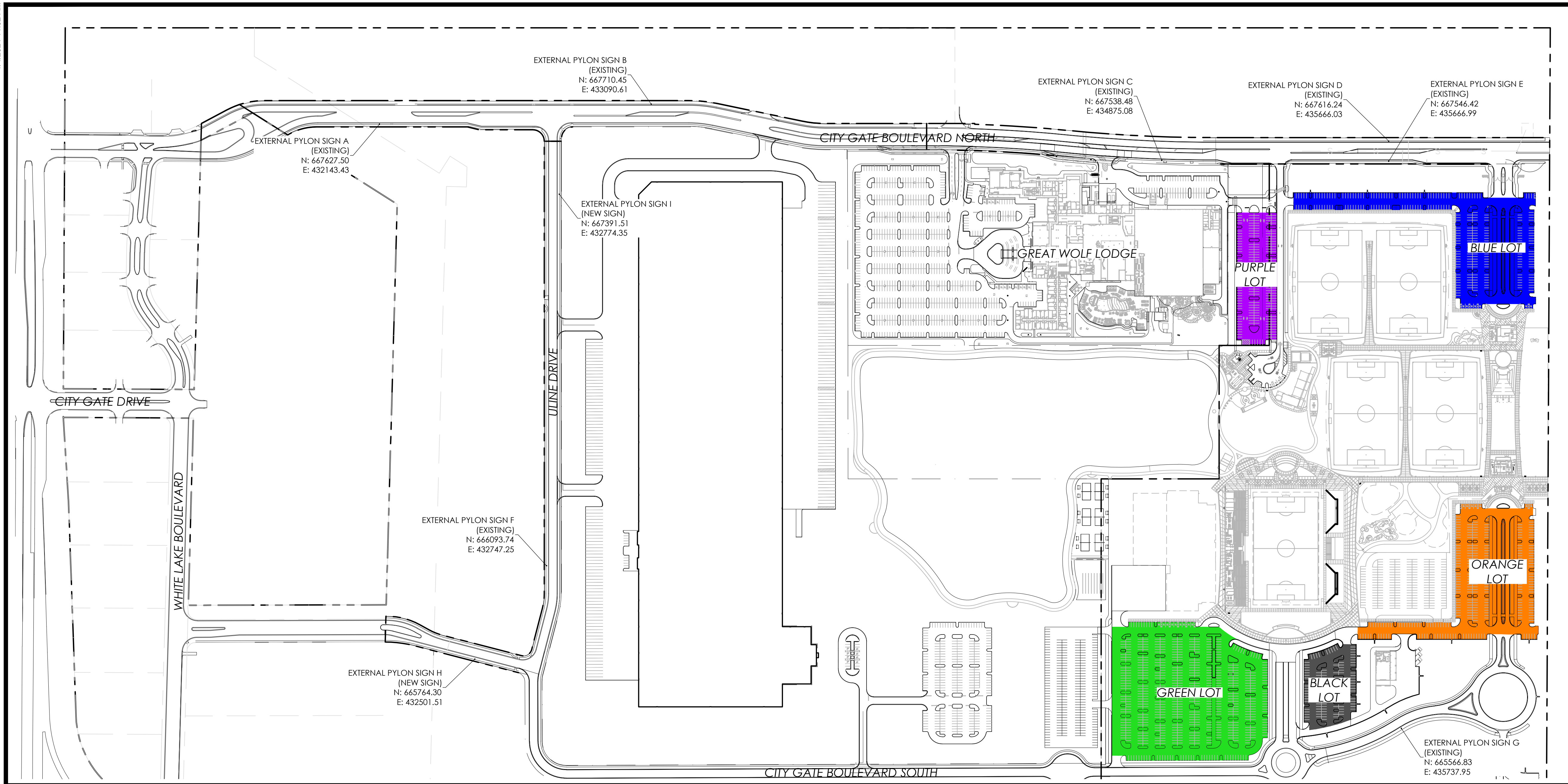
	Each	Total Cost
7 Existing Signs	\$2,500	\$17,500
2 Proposed Signs	10,000	20,000
Engineering/Permitting	10,000	10,000
Sod/Mulch	7,500	7,500
		<u>\$55,000</u>

Paradise Coast Wayfinding Signs

Proposed Cost Allocation

Benefactor	Lines	Percent	Allocation	Quarterly Special Assessment
Collier County	91	84.26%	\$46,342.59	\$11,585.65
Great Wolf	7	6.48%	\$3,564.81	\$891.20
CG II	10	9.26%	\$5,092.59	\$1,273.15
	<u>108</u>	<u>100.00%</u>	<u>\$55,000.00</u>	<u>\$13,750.00</u>

1/4/2024 11:02 AM

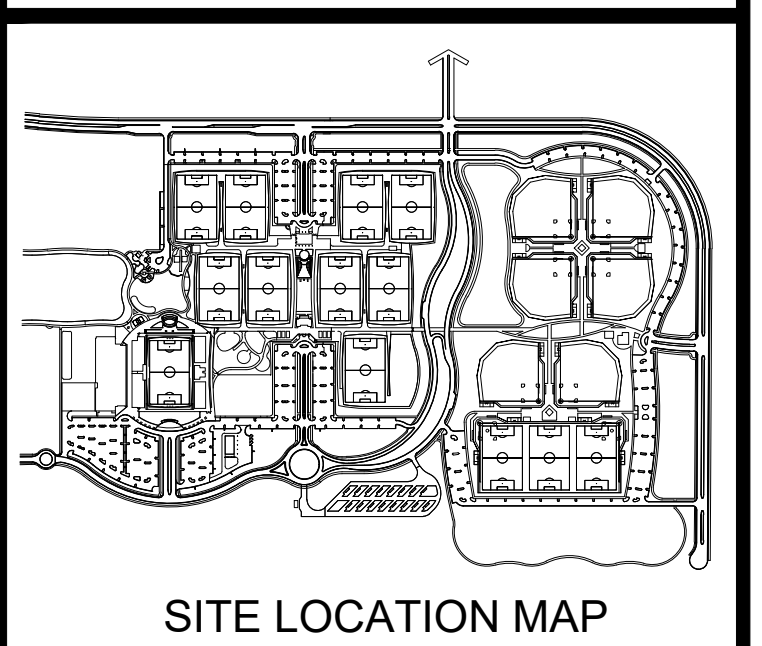


SITE WAYFINDING NOTES

1. THE CONTRACTOR MUST COMPLY WITH ALL LOCAL, STATE, AND FEDERAL LAWS AND ORDINANCES ASSOCIATED WITH THE CONSTRUCTION OF THE IMPROVEMENTS DESCRIBED WITHIN THESE PLANS.
2. THE CONTRACTOR SHALL ACQUIRE ALL LOCAL, STATE, AND FEDERAL PERMITS REQUIRED FOR THE CONSTRUCTION OF THE IMPROVEMENTS DESCRIBED WITHIN THESE PLANS.
3. ALL UTILITIES MAY NOT BE SHOWN ON THESE PLANS. IT IS THE CONTRACTOR'S RESPONSIBILITY TO CONTACT FLORIDA 811 UTILITY LOCATOR SERVICE A MINIMUM OF 2 DAYS PRIOR TO BEGINNING CONSTRUCTION OF THE IMPROVEMENTS DESCRIBED WITHIN THESE PLANS. ALL UTILITIES ARE TO BE LOCATED AND MARKED PRIOR TO CONSTRUCTION COMMENCEMENT.
4. THE CONSTRUCTION OF THE IMPROVEMENTS WITHIN THESE PLANS IS TO BE COORDINATED WITH THE WORK OF OTHER TRADES. CONSTRUCTION SHALL NOT TAKE PLACE IN AREAS WHERE THE WORK OF OTHER TRADES WILL CONFLICT WITH OR REQUIRE DEMOLITION OF THE IMPROVEMENTS DESCRIBED WITHIN THESE PLANS UNTIL THE WORK OF OTHER TRADES IN THE AREA IS COMPLETE.
5. COORDINATES GIVEN ARE TO ESTABLISH THE GENERAL POSITION OF THE PYLON SIGN. REFER TO THE DETAILS ON THIS SHEET FOR ACTUAL PLACEMENT WITHIN THE DEDICATED SPACE.
6. RE-ASSOCIATED GRAPHICS PACKAGE FOR ALL SIGN MESSAGING AND PYLON SIGN CONSTRUCTION.
7. ALL SIGN MESSAGING IS TO FACE ONCOMING TRAFFIC.
8. ALL PYLON SIGNS ARE TO BE INSTALLED PERPENDICULAR TO THE CURB.
9. SIGN CONTRACTOR TO SUBMIT SHOP DRAWINGS FOR SIGN CONSTRUCTION AND MATERIALS FOR REVIEW AND APPROVAL, PRIOR TO COMMENCEMENT OF WORK.
10. SIGN CONTRACTOR IS RESPONSIBLE FOR THE DESIGN OF ALL SIGN FOOTINGS AND STRUCTURAL COMPONENTS OF THE SIGN. SUBMIT SHOP DRAWINGS, SIGNED AND SEALED BY A PROFESSIONAL STRUCTURAL ENGINEER LICENSED TO PRACTICE IN THE STATE OF FLORIDA, FOR ALL STRUCTURAL COMPONENTS.

PENINSULA ENGINEERING
2800 GOLDEN GATE PARKWAY
NAPLES, FLORIDA 34105
PHONE: 239 403 6700
FLORIDA ENGINEERING CERTIFICATE OF AUTHORIZATION: #28275

4365 Radio Road, Suite 201
Naples, Florida 34104
P: 239 434 6090
Company Cert. of Authorization No. 00009496



Earth Tech Environmental, LLC
COASTAL VISTA
PARKER MUGGETT SMITH ARCHITECTS
POPULOUS

CLIENT:
COLLIER COUNTY
BOARD OF COUNTY COMMISSIONERS
3335 TAMiami TRAIL EAST,
SUITE 101
NAPLES, FL 34112

PROJECT:
COLLIER COUNTY
SPORTS COMPLEX AND
EVENTS CENTER

REVISIONS:

REV.	DATE	DESCRIPTION
	04/29/2020	WAYFINDING CONSTRUCTION SET
△	11/27/2023	WAYFINDING UPDATES

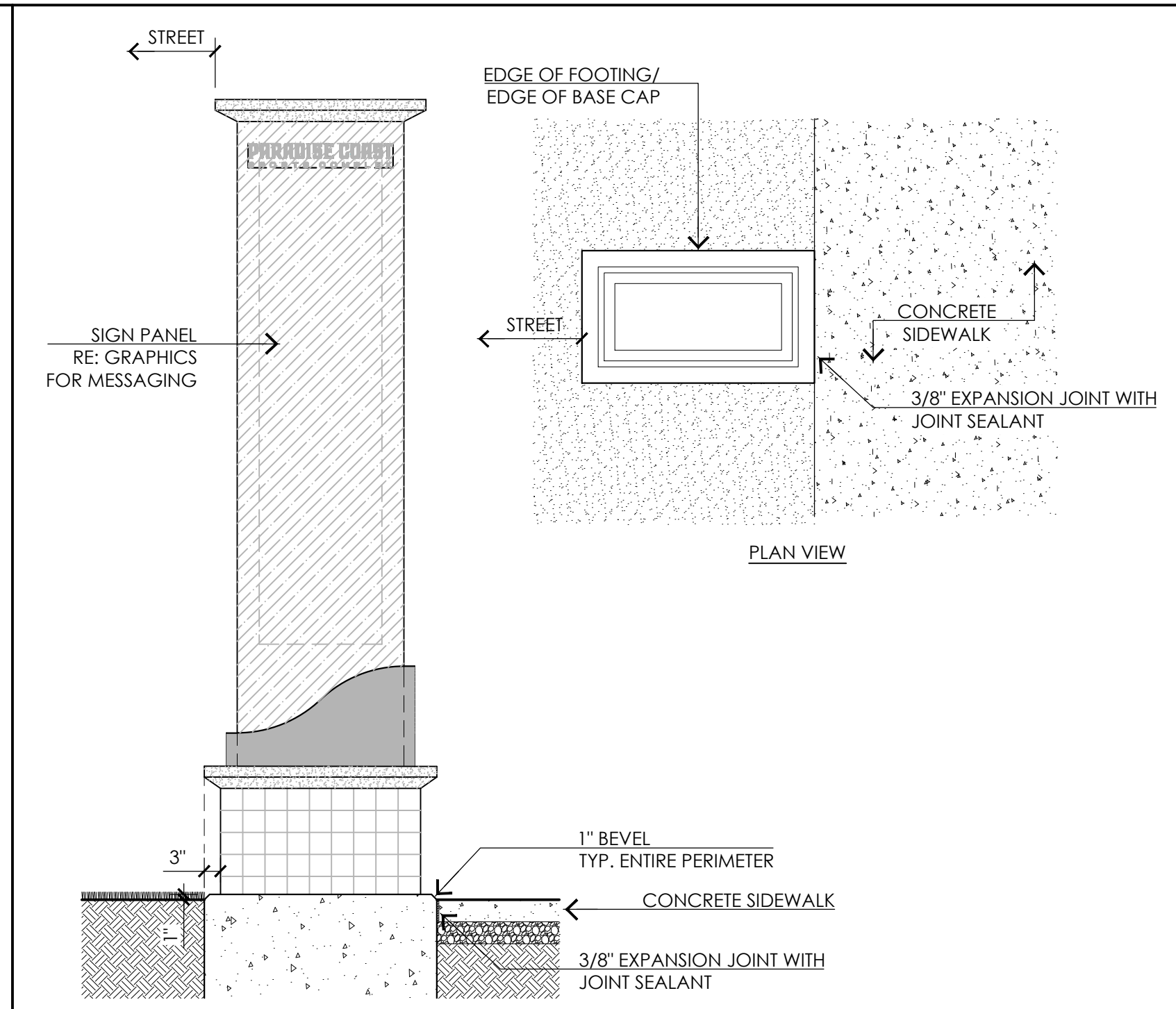
SHEET TITLE:
EXTERNAL SITE WAYFINDING
LOCATION PLAN

PROJECT NO.:
18-0097
18-0098
18-0099

SCALE: 1" = 200'

JEFF L. DAVIDSON, P.E. NO. 47161
ANDREW E. RATH, P.E. NO. 73996
RYAN A. WHITE, P.E. NO. 67400
JENNA A. WOODWARD, P.E. NO. 84212

SHEET NO.: WF1.00
NOTES:



(A) SIGN PANEL PLACEMENT PLAN & SECTION
TYPICAL FOR PYLON SIGNS H & I
1/2" = 1'-0"

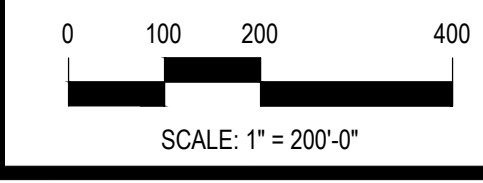


EXHIBIT 11

Prepared by and return to:
Jeff E. Wright, Esq.
Henderson, Franklin, Starnes & Holt, P.A.
8889 Pelican Bay Blvd. #400
Naples, Florida 34108

ACCESS / PUBLIC USE EASEMENT

THIS ACCESS / PUBLIC USE EASEMENT is granted this ____ day of _____, 2024, by **GWR NAPLES LLC**, a Delaware Limited Liability Company, whose mailing address is 350 N. Orleans St., Suite 10000B, Chicago, Illinois 60654 (hereinafter "Grantor"), in favor of **COLLIER COUNTY**, a political subdivision of the State of Florida, whose mailing address is 3299 Tamiami Trail East, c/o the Office of the County Attorney, Suite 800, Naples, FL 34112, **CITY GATE COMMUNITY DEVELOPMENT DISTRICT**, an independent special district established pursuant to Chapter 190, Florida States, whose mailing address is c/o Roger Rice, Esq., 9010 Strada Stella Court, Suite 207, Naples, Florida 34109 ("CDD"); and **CITY GATE COMMERCE PARK MASTER PROPERTY OWNERS ASSOCIATION, INC.**, a Florida not-for-profit corporation whose mailing address is c/o Roger Rice, Esq., 9010 Strada Stella Court, Suite 207, Naples, Florida 34109 (hereinafter "Grantees").

(Wherever used herein the terms "Grantor" and "Grantee" include all the parties to this instrument and their respective heirs, legal representatives, successors, and assigns. Grantor and Grantee are used for singular or plural, as the context requires.)

RECITALS:

A. Grantor owns certain real property by virtue of a Deed recorded in OR Book 5991, Page 3895, Public Records of Collier County, Florida.

B. Grantee desires to obtain an easement over, under, upon and across a portion of Grantor's property.

NOW THEREFORE, in consideration of Ten Dollars (\$10.00) and other valuable consideration paid by Grantee, the receipt and sufficiency of which is hereby acknowledged, Grantor hereby grants to Grantee a perpetual, non-exclusive access and public use easement (the "Easement") encumbering the portion of Grantor's property described on Exhibit "A" attached hereto (the "Easement Area").

The Easement shall be for pedestrian and vehicular ingress and egress purposes and includes the right to enter upon the Easement Area and a) place and/or excavate materials for the purpose of providing and maintaining access thereon, at CDD's sole discretion, with CDD having responsibility for maintenance of any and all improvements located within the Easement Area, including but not limited to roadways, paving, curbs, and sidewalks; and b) remove and dispose of soil, trees, landscaping, and other materials and improvements, including the removal and disposal of any and all property, real and/or personal, not owned by the Grantee to the extent it interferes with the Grantee's rights under the Easement, without liability to the owner of such property; all as deemed reasonably necessary or appropriate from time to time by the Grantee.

The easement rights granted to Grantee are subject to existing easements, restrictions, reservations, and other matters of record, if any. This Easement constitutes an easement "running with the land" and shall inure to the benefit of Grantee and be binding upon Grantor and Grantor's successors-in-title.

Grantor has received full compensation for any and all improvements located within the Easement Area.

Grantor represents that Grantor's property is not homestead property, nor is it contiguous thereto.

In the event that Grantee Collier County formally assumes maintenance responsibility for Tract R-1 of the City Gate Commerce Park Phase Three plat, as recorded in Plat Book 63, Pages 84, et seq., Grantee Collier County will accept assignment of maintenance responsibility for the Easement Area.

IN WITNESS WHEREOF, the Grantor has caused these presents to be executed the date and year first above written.

Witnesses:

GWR NAPLES LLC,
a Delaware Limited Liability Company

Name: _____
Address: _____

By: _____

Printed name: Craig Johnson
Address: 350 N. Orleans St., Suite 10000B
Chicago, IL 60654
Title: Secretary

Name: _____
Address: _____

STATE OF ILLINOIS)
)
COUNTY OF COOK)

The foregoing instrument was acknowledged before me by means of physical presence this ____ day of _____, 2024, by Craig Johnson, as Secretary of GWR NAPLES LLC, a Delaware Limited Liability Company, for and on behalf of said entity, who is personally known to me or produced _____ as identification.

Signature

Printed name: _____
Serial/Commission (if any): _____

My Commission Expires: _____

[Notary Seal]

Witnesses:

CITY GATE COMMUNITY DEVELOPMENT DISTRICT

Name: _____
Address: _____

By: _____

Printed name: Roger B. Rice
Address: 9010 Strada Stella Court, Suite 207
Naples, Florida 34109
Title: Chair, Board of Supervisors

Name: _____
Address: _____

STATE OF FLORIDA)
)
COUNTY OF COLLIER)

The foregoing instrument was acknowledged before me by means of physical presence this ____ day of _____, 2024, by Roger B. Rice, as Chair, Board of Supervisors CITY GATE COMMUNITY DEVELOPMENT DISTRICT WR NAPLES LLC, for and on behalf of said

entity, who is personally known to me or produced _____ as identification.

Signature

Printed name: _____

Serial/Commission (if any): _____

My Commission Expires: _____

[Notary Seal]

Witnesses: CITY GATE PARK OF COMMERCE MASTER PROPERTY OWNERS ASSOCIATION, INC.

Name: _____

Address: _____

By: _____

Printed name: Roger B. Rice

Address: 9010 Strada Stella Court, Suite 207
Naples, Florida 34109

Title: Secretary and Treasurer

Name: _____

Address: _____

STATE OF FLORIDA)

COUNTY OF COLLIER)

The foregoing instrument was acknowledged before me by means of physical presence this ____ day of _____, 2024, by Roger B. Rice, as Secretary and Treasurer, CITY GATE PARK OF COMMERCE MASTER PROPERTY OWNERS ASSOCIATION, INC., for and on behalf of said entity, who is personally known to me or produced _____ as identification.

Signature

Printed name: _____

Serial/Commission (if any): _____

My Commission Expires: _____

[Notary Seal]

Approved as to form and legality:

DEREK D. PERRY, ESQ.
Assistant County Attorney

EXHIBIT A

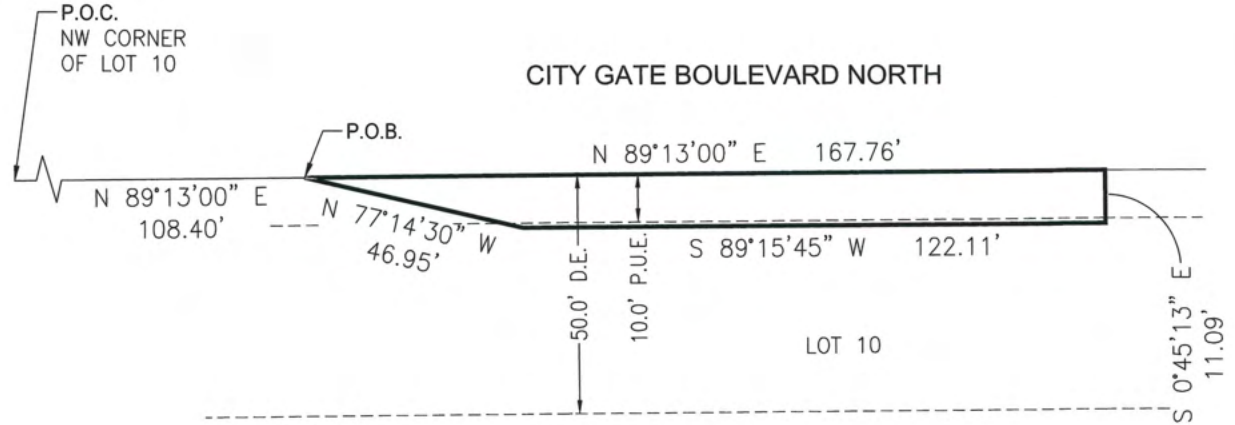
PROPERTY DESCRIPTION

AN ACCESS EASEMENT LYING IN LOT 10, CITY GATE COMMERCE PARK PHASE THREE REPLAT NO. 5 AS RECORDED IN PLAT BOOK 69, PAGES 25-26, PUBLIC RECORDS OF COLLIER COUNTY, FLORIDA,

COMMENCING AT THE NORTHWEST CORNER OF SAID LOT 10; THENCE ALONG THE NORTH BOUNDARY OF SAID LOT 10 NORTH 89°13'00" EAST, FOR 108.40 FEET TO THE POINT OF BEGINNING OF THE HEREIN DESCRIBED EASEMENT;

THENCE CONTINUE ALONG SAID NORTH BOUNDARY NORTH 89°13'00" EAST, FOR 167.76 FEET; THENCE DEPARTING SAID NORTH BOUNDARY SOUTH 0°45'13" EAST, FOR 11.09 FEET; THENCE SOUTH 89°15'45" WEST, FOR 122.11 FEET; THENCE NORTH 77°14'30" WEST, FOR 46.95 FEET TO THE POINT OF BEGINNING OF THE EASEMENT DESCRIBED HEREIN;

CONTAINING 1,599 SQUARE FEET, MORE OR LESS.

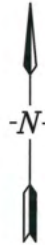


NOTES:

1. BEARINGS SHOWN HEREON ARE BASED ON THE STATE PLANE COORDINATE SYSTEM ESTABLISHED BY THE NATIONAL GEODETIC SURVEY FOR FLORIDA EAST ZONE, 1983 DATUM WITH 2011 ADJUSTMENT OBTAINED UTILIZING RTK GPS OBSERVATIONS ON THE FDOT NETWORK AND REFER TO THE NORTH BOUNDARY OF LOT 10, CITY GATE COMMERCE PARK PHASE THREE REPLAT NO. 5 AS RECORDED IN PLAT BOOK 69, PAGES 25-26, PUBLIC RECORDS OF COLLIER COUNTY, FLORIDA AS BEING NORTH 89°13'00" EAST.

2. DIMENSIONS SHOWN HEREON ARE IN U.S. SURVEY FEET AND DECIMALS THEREOF.

3. THIS SKETCH AND DESCRIPTION IS NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OR THE DIGITAL SIGNATURE AND DIGITAL SEAL OF A LICENSED FLORIDA SURVEYOR AND MAPPER. NO ADDITIONS OR DELETIONS TO THIS SKETCH AND DESCRIPTION ARE PERMITTED WITHOUT THE EXPRESSED WRITTEN CONSENT OF THE SIGNING PARTY.



SCALE: 1" = 40'

THIS PLAN MAY HAVE BEEN ENLARGED OR REDUCED FROM INTENDED DISPLAY SCALE FOR REPRODUCTION REASONS

LEGEND:

POC POINT OF COMMENCEMENT
 POB POINT OF BEGINNING
 AE ACCESS EASEMENT
 DE DRAINAGE EASEMENT
 PUE PUBLIC UTILITY EASEMENT

DRAWN BY:	AH
CHECKED BY:	TJD
JOB CODE:	GWL
SCALE:	1" = 40'
DATE:	22 MAY 2024
FILE:	22-148-PUAE.001
SHEET:	1 of 1

NOT A SURVEY



Civil Engineers • Land Surveyors • Planners • Landscape Architects
 Cert. of Auth. EB 0005151 Cert. of Auth. LB 0005151 Business LC 26000266

Bonita Springs: 239.947.1144 www.GradyMinor.com Fort Myers: 239.690.4380

Q. Grady Minor and Associates, LLC
 3800 Via Del Rey
 Bonita Springs, Florida 34134

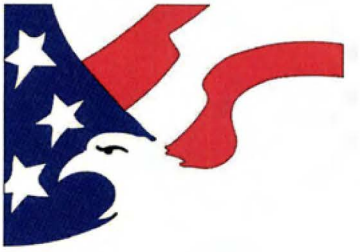
SKETCH AND DESCRIPTION

ACCESS EASEMENT LYING IN LOT 10
 CITY GATE COMMERCE PARK PHASE THREE
 REPLAT NO. 5
 LYING IN

SECTION 35, TOWNSHIP 49 SOUTH, RANGE 26 EAST
 COLLIER COUNTY, FLORIDA



EXHIBIT 12



Melissa R Blazier
Supervisor of Elections
Collier County, Florida

April 15, 2024

Ms Jennifer Walden
City Gate CDD
3501 Quadrangle Blvd, Suite 270
Orlando FL 32817

Dear Ms Walden,

In compliance with 190.06 of the Florida Statutes, this letter is to inform you that the official records of the Collier County Supervisor of Election indicate 0 active registered voters residing in the City Gate CDD as of April 15, 2024.

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

Sincerely,

David B Carpenter
Qualifying Officer
Collier County Supervisor of Elections
3750 Enterprise Avenue
Naples FL 34104
(239) 252-8501
Dave.Carpenter@colliervotes.gov

EXHIBIT 13

EXHIBIT 13

Filing of Form 6 or Form 1 (Financial Interests)

Beginning January 1, 2024 you will no longer have access to a paper (hard copy) form for filing your statement of financial interests as a incumbent or candidate.

To complete the form you will need to go online to the Florida Commission on Ethics and complete the form by logging on through their portal.

<https://disclosure.floridaethics.gov/Account/Login?ReturnUrl=%2f>

The Commission has created several helpful videos to assist with the process