

**V-DANA
COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
PUBLIC HEARING & REGULAR MEETING
AUGUST 17, 2022**

V-DANA
COMMUNITY DEVELOPMENT DISTRICT AGENDA
WEDNESDAY, AUGUST 17, 2022 AT 1:30 P.M.
THE OFFICES OF CAMERATTA COMPANIES
LOCATED AT 21101 DESIGN PARC LN. SUITE #103, ESTERO, FL 33928

District Board of Supervisors	Chairman Vice-Chairman Supervisor Supervisor Supervisor	Joseph Cameratta Anthony Cameratta Russell Cameratta Cheryl Smith Laura Youmans
District Manager	Meritus	Brian Lamb
District Attorney	Coleman, Yovanovich & Koester, P.A.	Greg Urbancic
District Engineer	Barraco and Associates, Inc.	Carl A. Barraco

The meeting will begin at **1:30 p.m.**

Public workshops sessions may be advertised and held in an effort to provide informational services. These sessions allow staff or consultants to discuss a policy or business matter in a more informal manner and allow for lengthy presentations prior to scheduling the item for approval. Typically, no motions or votes are made during these sessions.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Office at (813) 873-7300, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1 who can aid you in contacting the District Office.

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

August 17, 2022
Board of Supervisors
V-Dana Community Development District

Dear Board Members:

The Public Hearing & Regular Meeting of the V-Dana Community Development District will be held on **August 17, 2022 at 1:30 p.m.** at the office of Cameratta Companies located at 21101 Design Parc Ln., Suite #103, Estero, FL 33928. **Please let us know at least 24 hours in advance if you are planning to call into the meeting.** Following is the Agenda for the Meeting:

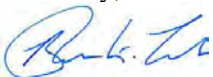
Call In Number: 1-866-906-9330

Access Code: 4863181

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENT ON AGENDA ITEMS**
- 3. RECESS TO PUBLIC HEARING**
- 4. PUBLIC HEARING ON ADOPTING FISCAL YEAR 2023 BUDGET**
 - A. Open Public Hearing on Fiscal Year 2023 Budget
 - B. Staff Presentations
 - C. Public Comments
 - D. Consideration of Resolution 2022-03; Adopting Fiscal Year 2023 Budget.....Tab 01
 - E. Close Public Hearing on Fiscal Year 2023 Budget
- 5. RETURN TO REGULAR MEETING**
- 6. BUSINESS ITEMS**
 - A. Consideration of Resolution 2022-04; Acceptance of Responsibility for Ownership Operation and Maintenance of Verdana Village Phase 2A/2B Plat Tab 02
 - B. Acceptance of Warranty Deed - TPL-LAND-SUB, LLC.....Tab 03
 - C. Discussion on Construction Completion Certification (CCC) Partial Acceptance – SFWMD.....Tab 04
 - D. Acceptance of Financial Report for Year Ended September 30, 2021.....Tab 05
 - E. Consideration of Resolution 2022-05; Setting Fiscal Year 2023 Meeting Schedule.....Tab 06
 - F. General Matters of the District
- 7. CONSENT AGENDA**
 - A. Consideration of Board of Supervisors Meeting Minutes June 03, 2022..... Tab 07
 - B. Consideration of Operations and Maintenance Expenditures May 2022 Tab 08
 - C. Consideration of Operations and Maintenance Expenditures June 2022 Tab 09
 - D. Consideration of Operations and Maintenance Expenditures July 2022..... Tab 10
 - E. Review of Financial Statements Month Ending July 31, 2022..... Tab 11
- 8. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
- 9. SUPERVISOR REQUESTS AND AUDIENCE COMMENTS**
- 10. ADJOURNMENT**

We look forward to speaking with you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 873-7300.

Sincerely,



RESOLUTION 2022-03

THE ANNUAL APPROPRIATION RESOLUTION OF THE V-DANA COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023 APPROVING A BUDGET FUNDING AGREEMENT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has submitted to the Board of Supervisors (“**Board**”) a proposed budget for the budget year beginning October 1, 2022 and ending September 30, 2023, along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the District filed a copy of the proposed budget (the “**Proposed Budget**”) with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, the Board set August 18, 2022, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

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

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the fiscal year; and

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

WHEREAS, in order for the Developer to fund a portion of the Budget, the Board desires to approve a form of the Budget Funding Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE V-DANA COMMUNITY DEVELOPMENT DISTRICT:

Section 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2022/2023.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s Records Office and identified as the “Budget for the V-Dana Community Development District for the Fiscal Year Beginning October 1, 2022, and Ending September 30, 2023,” as adopted by the Board of Supervisors on August 19, 2022.
- d. The final adopted budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the District, for the fiscal year beginning October 1, 2022 and ending September 30, 2023, the sum of \$2,059,504.00* to be raised by the levy of assessments and otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$168,000.00
DEBT SERVICE FUND (SERIES 2020)	\$959,800.00
DEBT SERVICE FUND (SERIES 2021)	\$931,704.00
TOTAL ALL FUNDS	<u>\$2,059,504.00*</u>

*Not inclusive of any collection costs.

Section 3. Budget Amendments

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

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

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016 of the Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraphs c. and d. above are posted on the District’s website within five (5) days after adoption.

Section 4. Budget Funding Agreement

The form of the Budget Funding Agreement, attached as **Exhibit “B”** hereto, is hereby approved in order to fund the Developer’s portion of the budget for Fiscal Year 2022/2023.

Section 5. Effective Date.

This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the V-Dana Community Development District.

PASSED AND ADOPTED THIS 17TH DAY OF AUGUST, 2022.

ATTEST:

**V-DANA COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Print Name: _____
Assistant Secretary

By: _____
Print Name: _____
Chair / Vice Chair

Exhibit A: 2022/2023 Budget

Exhibit B: Budget Funding Agreement

2023

V-DANA

COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023

FINAL ANNUAL OPERATING BUDGET



August 17, 2022

V-DANA

COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023

FINAL ANNUAL OPERATING BUDGET

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August 17, 2022

V-DANA

COMMUNITY DEVELOPMENT DISTRICT

BUDGET INTRODUCTION

Background Information

The V-Dana Community Development District is a local special purpose government authorized by Chapter 190, Florida Statutes, as amended. The Community Development District (CDD) is an alternative method for planning, financing, acquiring, operating and maintaining community-wide infrastructure in master planned communities. The CDD also is a mechanism that provides a “solution” to the State’s needs for delivery of capital infrastructure to service projected growth without overburdening other governments and their taxpayers. CDDs represent a major advancement in Florida’s effort to manage its growth effectively and efficiently. This allows the community to set a higher standard for construction along with providing a long-term solution to the operation and maintenance of community facilities.

The following report represents the District budget for Fiscal Year 2023, which begins on October 1, 2022. The District budget is organized by fund to segregate financial resources and ensure that the segregated resources are used for their intended purpose, and the District has established the following funds.

<u>Fund Number</u>	<u>Fund Name</u>	<u>Services Provided</u>
001	General Fund	Operations and Maintenance of Community Facilities
200	Debt Service Fund	Collection of Special Assessments for Debt Service on the Series 2020 Special Assessment Revenue Bonds

Facilities of the District

The District’s existing facilities include storm-water management (lake and water control structures), wetland preserve areas, street lighting, landscaping, entry signage, entry features, irrigation distribution facilities, recreational center, parks, pool facility, tennis courts and other related public improvements.

Maintenance of the Facilities

In order to maintain the facilities, the District conducts hearings to adopt an operating budget each year. This budget includes a detailed description of the maintenance program along with an estimate of the cost of the program. The funding of the maintenance budget is levied as a non-ad valorem assessment on your property by the District Board of Supervisors.

V-DANA

COMMUNITY DEVELOPMENT DISTRICT

	Fiscal Year 2022 Final Operating Budget	Current Period Actuals 10/1/21 to 3/31/22	Projected Revenues & Expenditures 4/1/22 to 9/30/22	Total Actuals and Projections Through 9/30/22	Over/(Under) Budget Through 9/30/22
REVENUES					
SPECIAL ASSESSMENTS					
Operations & Maintenance Assmts-Tax Roll	0.00	42,858.34	0.00	42,858.34	42,858.34
Operations & Maintenance Assmts-Off Roll	424,128.20	910.00	380,359.86	381,269.86	(42,858.34)
Discounts and Collection Fees	(256,128.20)	0.00	(256,128.20)	(256,128.20)	0.00
TOTAL SPECIAL ASSESSMENTS	168,000.00	43,768.34	124,231.66	168,000.00	(0.00)
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	0.00	300.00	(300.00)	0.00	0.00
TOTAL OTHER MISCELLANEOUS REVENUES	0.00	300.00	(300.00)	0.00	0.00
TOTAL REVENUES	168,000.00	44,068.34	123,931.66	168,000.00	(0.00)
EXPENDITURES					
FINANCIAL & ADMINISTRATIVE					
District Manager	45,000.00	22,800.00	22,200.00	45,000.00	0.00
District Engineer	14,000.00	6,348.59	7,651.41	14,000.00	0.00
Disclosure Report	8,400.00	300.00	8,100.00	8,400.00	0.00
Trustees Fees	20,000.00	3,703.92	4,496.08	8,200.00	(11,800.00)
Auditing Services	7,500.00	1,558.00	5,842.00	7,400.00	(100.00)
Postage, Phone, Faxes, Copies	400.00	22.78	127.22	150.00	(250.00)
Public Officials Insurance	2,500.00	2,329.00	0.00	2,329.00	(171.00)
Legal Advertising	3,500.00	282.44	1,217.56	1,500.00	(2,000.00)
Bank Fees	360.00	0.00	360.00	360.00	0.00
Dues, Licenses & Fees	260.00	775.00	0.00	775.00	515.00
Web Administration	1,500.00	0.00	1,500.00	1,500.00	0.00
ADA Website Compliance	1,500.00	1,500.00	0.00	1,500.00	0.00
TOTAL FINANCIAL & ADMINISTRATIVE	104,920.00	39,619.73	51,494.27	91,114.00	(13,806.00)
LEGAL COUNSEL					
District Counsel	17,000.00	5,512.50	5,487.50	11,000.00	(6,000.00)
TOTAL LEGAL COUNSEL	17,000.00	5,512.50	5,487.50	11,000.00	(6,000.00)
OTHER PHYSICAL ENVIRONMENT					
Property & Casualty Insurance	44,080.00	2,846.00	41,234.00	44,080.00	0.00
TOTAL OTHER PHYSICAL ENVIRONMENT	44,080.00	2,846.00	41,234.00	44,080.00	0.00
RESERVES					
Undesignated Reserve	2,000.00	0.00	21,806.00	21,806.00	19,806.00
TOTAL RESERVES	2,000.00	0.00	21,806.00	21,806.00	19,806.00
TOTAL EXPENDITURES	168,000.00	47,978.23	120,021.77	168,000.00	0.00
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	0.00	(3,909.89)	3,909.89	0.00	(0.00)

V-DANA

COMMUNITY DEVELOPMENT DISTRICT

	Fiscal Year 2022 Final Operating Budget	Total Actuals and Projections Through 9/30/22	Over/(Under) Budget Through 9/30/22	Fiscal Year 2023 Final Operating Budget	Increase / (Decrease) from FY 2022 to FY 2023
REVENUES					
SPECIAL ASSESSMENTS					
Operations & Maintenance Assmts-Tax Roll	0.00	42,858.34	42,858.34	424,128.20	424,128.20
Operations & Maintenance Assmts-Off Roll	424,128.20	381,269.86	(42,858.34)	0.00	(424,128.20)
Discounts and Collection Fees	(256,128.20)	(256,128.20)	0.00	(256,128.20)	0.00
TOTAL SPECIAL ASSESSMENTS	168,000.00	168,000.00	(0.00)	168,000.00	0.00
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	168,000.00	168,000.00	(0.00)	168,000.00	0.00
EXPENDITURES					
FINANCIAL & ADMINISTRATIVE					
District Manager	45,000.00	45,000.00	0.00	45,000.00	0.00
District Engineer	14,000.00	14,000.00	0.00	14,000.00	0.00
Disclosure Report	8,400.00	8,400.00	0.00	8,400.00	0.00
Trustees Fees	20,000.00	8,200.00	(11,800.00)	8,200.00	(11,800.00)
Auditing Services	7,500.00	7,400.00	(100.00)	7,500.00	0.00
Postage, Phone, Faxes, Copies	400.00	150.00	(250.00)	200.00	(200.00)
Public Officials Insurance	2,500.00	2,329.00	(171.00)	2,329.00	(171.00)
Legal Advertising	3,500.00	1,500.00	(2,000.00)	2,000.00	(1,500.00)
Bank Fees	360.00	360.00	0.00	360.00	0.00
Dues, Licenses & Fees	260.00	775.00	515.00	775.00	515.00
Web Administration	1,500.00	1,500.00	0.00	1,500.00	0.00
ADA Website Compliance	1,500.00	1,500.00	0.00	1,500.00	0.00
TOTAL FINANCIAL & ADMINISTRATIVE	104,920.00	91,114.00	(13,806.00)	91,764.00	(13,156.00)
LEGAL COUNSEL					
District Counsel	17,000.00	11,000.00	(6,000.00)	17,000.00	0.00
TOTAL LEGAL COUNSEL	17,000.00	11,000.00	(6,000.00)	17,000.00	0.00
OTHER PHYSICAL ENVIRONMENT					
Property & Casualty Insurance	44,080.00	44,080.00	0.00	44,080.00	0.00
TOTAL OTHER PHYSICAL ENVIRONMENT	44,080.00	44,080.00	0.00	44,080.00	0.00
RESERVES					
Undesignated Reserve	2,000.00	21,806.00	19,806.00	15,156.00	13,156.00
TOTAL RESERVES	2,000.00	21,806.00	19,806.00	15,156.00	13,156.00
TOTAL EXPENDITURES	168,000.00	168,000.00	0.00	168,000.00	0.00
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	0.00	0.00	(0.00)	0.00	0.00

V-DANA

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND 001

Financial & Administrative

District Manager

The District retains the services of a consulting manager, who is responsible for the daily administration of the District's business, including any and all financial work related to the Bond Funds and Operating Funds of the District, and preparation of the minutes of the Board of Supervisors. In addition, the District Manager prepares the Annual Budget(s), implements all policies of the Board of Supervisors, and attends all meetings of the Board of Supervisors.

District Engineer

Consists of attendance at scheduled meetings of the Board of Supervisors, offering advice and consultation on all matters related to the works of the District, such as bids for yearly contracts, operating policy, compliance with regulatory permits, etc.

Disclosure Reporting

On a quarterly and annual basis, disclosure of relevant district information is provided to the Muni Council, as required within the bond indentures.

Trustees Fees

This item relates to the fee assessed for the annual administration of bonds outstanding, as required within the bond indentures.

Auditing Services

The District is required to annually undertake an independent examination of its books, records and accounting procedures. This audit is conducted pursuant to State Law and the Rules of the Auditor General.

Postage, Phone, Fax, Copies

This item refers to the cost of materials and service to produce agendas and conduct day-to-day business of the District.

Miscellaneous Administration

This is required of the District to store its official records.

Public Officials Insurance

The District carries Public Officials Liability in the amount of \$1,000,000.

Legal Advertising

This is required to conduct the official business of the District in accordance with the Sunshine Law and other advertisement requirements as indicated by the Florida Statutes.

Bank Fees

The District operates a checking account for expenditures and receipts.

Dues, Licenses & Fees

The District is required to file with the County and State each year.

V-DANA

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND 001

Miscellaneous Fees

To provide for unbudgeted administrative expenses.

Investment Reporting Fees

This is to provide an investment report to the District on a quarterly basis.

Office Supplies

Cost of daily supplies required by the District to facilitate operations.

Technology Services

This is to upgrade and keep current the operating components to comply with new governmental accounting standards along with basic website maintenance.

Website Administration

This is for maintenance and administration of the Districts official website.

Capital Outlay

This is to purchase new equipment as required.

Legal Counsel

District Counsel

Requirements for legal services are estimated at an annual expenditures on an as needed and also cover such items as attendance at scheduled meetings of the Board of Supervisor's, Contract preparation and review, etc.

Other Physical Environment

Property & Casualty Insurance

The District carries insurance coverage on all facilities and structures based on the value of District assets.

V-DANA

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND SERIES 2020

REVENUES

CDD Debt Service Assessments	\$	959,800
TOTAL REVENUES	\$	959,800

EXPENDITURES

Series 2020 May Bond Interest Payment	\$	319,838
Series 2020 May Bond Principal Payment	\$	325,000
Series 2020 November Bond Interest Payment	\$	314,963
TOTAL EXPENDITURES	\$	959,800
EXCESS OF REVENUES OVER EXPENDITURES	\$	-

ANALYSIS OF BONDS OUTSTANDING

Bonds Outstanding - Period Ending 11/1/2022	\$	16,535,000
Principal Payment Applied Toward Series 2020 Bonds	\$	325,000
Bonds Outstanding - Period Ending 11/1/2023	\$	16,210,000

V-DANA

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

SERIES 2021

REVENUES

CDD Debt Service Assessments	\$	931,704
TOTAL REVENUES	\$	931,704

EXPENDITURES

Series 2021 May Bond Interest Payment	\$	305,464
Series 2021 May Bond Principal Payment	\$	325,000
Series 2021 November Bond Interest Payment	\$	301,239
TOTAL EXPENDITURES	\$	931,704
EXCESS OF REVENUES OVER EXPENDITURES	\$	-

ANALYSIS OF BONDS OUTSTANDING

Bonds Outstanding - Period Ending 11/1/2022	\$	16,645,000
Principal Payment Applied Toward Series 2021 Bonds	\$	325,000
Bonds Outstanding - Period Ending 11/1/2023	\$	16,320,000

V-DANA

COMMUNITY DEVELOPMENT DISTRICT

SCHEDULE OF ANNUAL ASSESSMENTS⁽¹⁾

FISCAL YEAR 2022							FISCAL YEAR 2023				
Lot Size	EAU Value	Unit Count	Debt Service Per Unit	O&M Per Unit	Discounts & Collections Costs	FY 2022 Total Assessment	Debt Service Per Unit	O&M Per Unit	Discounts & Collections Costs	FY 2023 Total Assessment	Total Increase / (Decrease) in Annual Assmt
SERIES 2020											
Single Family 42'	1.00	76	\$1,260.00	\$70.00	\$84.90	\$1,414.90	\$1,260.00	\$70.00	\$84.90	\$1,414.90	\$0.00
Single Family 52'	1.19	254	\$1,500.00	\$70.00	\$100.22	\$1,670.22	\$1,500.00	\$70.00	\$100.22	\$1,670.22	\$0.00
Single Family 62'	1.39	157	\$1,750.00	\$70.00	\$116.18	\$1,936.18	\$1,750.00	\$70.00	\$116.18	\$1,936.18	\$0.00
Single Family 66'	1.47	78	\$1,850.00	\$70.00	\$122.56	\$2,042.56	\$1,850.00	\$70.00	\$122.56	\$2,042.56	\$0.00
Single Family 72'	1.48	34	\$1,865.00	\$70.00	\$123.52	\$2,058.52	\$1,865.00	\$70.00	\$123.52	\$2,058.52	\$0.00
Single Family 75'	1.49	1	\$1,875.00	\$70.00	\$124.15	\$2,069.15	\$1,875.00	\$70.00	\$124.15	\$2,069.15	\$0.00
Subtotal		600									
SERIES 2021											
Single Family 42'	1.00	52	\$1,260.00	\$70.00	\$84.89	\$1,414.89	\$1,260.00	\$70.00	\$84.89	\$1,414.89	\$0.00
Single Family 52'	1.19	284	\$1,500.00	\$70.00	\$100.21	\$1,670.21	\$1,500.00	\$70.00	\$100.21	\$1,670.21	\$0.00
Single Family 62'	1.39	97	\$1,750.00	\$70.00	\$116.17	\$1,936.17	\$1,750.00	\$70.00	\$116.17	\$1,936.17	\$0.00
Single Family 66'	1.47	114	\$1,850.00	\$70.00	\$122.55	\$2,042.55	\$1,850.00	\$70.00	\$122.55	\$2,042.55	\$0.00
Single Family 72'	1.48	34	\$1,865.00	\$70.00	\$123.51	\$2,058.51	\$1,865.00	\$70.00	\$123.51	\$2,058.51	\$0.00
Single Family 75'	1.49	0	\$1,875.00	\$70.00	\$124.15	\$2,069.15	\$1,875.00	\$70.00	\$124.15	\$2,069.15	\$0.00
Subtotal		581									
FUTURE BOND SERIES ⁽²⁾											
Single Family 42'	1.00	176	\$0.00	\$70.00	\$4.47	\$74.47	\$0.00	\$70.00	\$4.47	\$74.47	\$0.00
Single Family 52'	1.19	478	\$0.00	\$70.00	\$4.47	\$74.47	\$0.00	\$70.00	\$4.47	\$74.47	\$0.00
Single Family 62'	1.39	374	\$0.00	\$70.00	\$4.47	\$74.47	\$0.00	\$70.00	\$4.47	\$74.47	\$0.00
Single Family 66'	1.47	120	\$0.00	\$70.00	\$4.47	\$74.47	\$0.00	\$70.00	\$4.47	\$74.47	\$0.00
Single Family 72'	1.48	68	\$0.00	\$70.00	\$4.47	\$74.47	\$0.00	\$70.00	\$4.47	\$74.47	\$0.00
Single Family 75'	1.49	3	\$0.00	\$70.00	\$4.47	\$74.47	\$0.00	\$70.00	\$4.47	\$74.47	\$0.00
Subtotal		1,219									
Total		2,400									

Notations:

⁽¹⁾ Annual assessments do not include Lee County collection costs and statutory discounts for early payment (as such are presented separately).

⁽²⁾ Debt service per unit, lot product type, lot product mix, and future bond series to be determined.

RESOLUTION NO 2022-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF V-DANA COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ACCEPTANCE OF RESPONSIBILITY FOR OWNERSHIP, OPERATION AND MAINTENANCE OF DISTRICT INFRASTRUCTURE WITHIN THE BOUNDARIES OF THE PLAT OF VERDANA VILLAGE PHASE 2A/2B; PROVIDING AN EFFECTIVE DATE.

WHEREAS, V-Dana Community Development District (the "District"), was established by Ordinance No. 20-03 adopted by the Board of County Commissioners of Lee County, Florida on Mach 3, 2020 pursuant to Chapter 190, Florida Statutes, as amended; and

WHEREAS, Chapter 190, Florida Statutes grants to the District the authority to own, operate and maintain surface water management systems, roads and other infrastructure; and

WHEREAS, the District has the authority to construct, acquire and/or maintain improvements within the District, including surface water management systems, roads and other District infrastructure; and

WHEREAS, Lee County requires affirmation of the District's intention to maintain the tracts or easements dedicated to the District, and the District's acknowledgment of its duty and responsibility to operate and maintain the "backbone" (i.e. master) surface water management system and other District infrastructure and improvements within the boundaries of the plat of Verdana Village Phase 2A/2B (the "Plat"), a true and correct copy of which is recorded as Instrument No. _____, of the Public Records of Lee County, Florida; and

WHEREAS, this Resolution will be relied upon by Lee County in reviewing the Plat.

NOW, THEREFORE, be it resolved by the Board of Supervisors of V-Dana Community Development District that:

1. This Resolution is adopted pursuant to the provisions of Chapter 190, Florida Statutes.
2. The District hereby acknowledges and affirms that it will accept maintenance responsibility for all tracts and easements dedicated to the District, with maintenance responsibility appearing within the Plat.
3. Provided, however, that the District's responsibility for maintenance and operation of the surface water management systems and other facilities and improvements will not commence unless and until the following events: (a) tracts or easement for the surface water management system and other facilities and improvements, as applicable, have been dedicated or conveyed to the District and (b) Lee County has issued Certificate(s) of Compliance (or their equivalent) for the applicable surface water management system and/or other facilities and improvements.
4. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this ____ day of _____, 2022.

V-DANA COMMUNITY DEVELOPMENT DISTRICT

ATTEST:

Brian Lamb, Secretary

Joseph Cameratta, Chairman

**STATE OF FLORIDA
COUNTY OF LEE**

The foregoing instrument was acknowledged before me by means of () physical presence or () online notarization, this ____ day of _____, 2022 by Joseph Cameratta, as Chairman of V-Dana Community Development District. He is personally known to me.

Notary Public
Printed Name: _____

**STATE OF FLORIDA
COUNTY OF LEE**

The foregoing instrument was acknowledged before me by means of () physical presence or () online notarization this ____ day of _____, 2022 by Brian Lamb, as Secretary of V-Dana Community Development District. He is personally known to me.

Notary Public
Printed Name: _____

THIS INSTRUMENT PREPARED BY:
SCOTT A. WHEELER, P.S.M.

Barraco
and Associates, Inc.

CIVIL ENGINEERING - LAND SURVEYING - LAND PLANNING
2271 MCGREGOR BLVD., SUITE 100, P.O. DRAWER 2800,
FORT MYERS, FLORIDA 33902-2800
PHONE (239) 461-3170 - WWW.BARRACO.NET - FAX (239) 461-3169
FLORIDA CERTIFICATES OF AUTHORIZATION -
ENGINEERING 7995 - SURVEYING LB-6940

VERDANA VILLAGE PHASE 2A/2B

A REPLAT OF TRACT "F-3", VERDANA VILLAGE PHASE 1A,
(INSTRUMENT No. 2021000064089, LEE COUNTY RECORDS)
A REPLAT OF TRACTS "F-1" AND "F-2", VERDANA VILLAGE PHASE 1B,
(INSTRUMENT No. 2021000198492, LEE COUNTY RECORDS)
A SUBDIVISION LYING IN SECTIONS 30 AND 31,
TOWNSHIP 46 SOUTH, RANGE 27 EAST,
LEE COUNTY, FLORIDA

INSTRUMENT NUMBER _____

SHEET 1 OF 15

DESCRIPTION

TRACT "F-3" of the record plat of "VERDANA VILLAGE PHASE 1A", recorded in Instrument Number 2021000064089 and TRACTS "F-1" AND "F-2" of the record plat of "VERDANA VILLAGE PHASE 1B", recorded in Instrument Number 2021000198492, both of the Public Records of Lee County, Florida.

NOTICE:

LANDS DESCRIBED IN THIS PLAT MAY BE SUBDIVIDED BY THE DEVELOPER WITHOUT THE ROADS, DRAINAGE, WATER AND SEWER FACILITIES BEING ACCEPTED FOR MAINTENANCE BY LEE COUNTY. ANY PURCHASER OF A LOT IN THIS SUBDIVISION IS ADVISED TO DETERMINE WHETHER THE LOT MAY BE SUBJECT TO ASSESSMENT OR CALLED UPON TO BEAR A PORTION OR ALL OF THE EXPENSE OF CONSTRUCTION, MAINTENANCE, OR IMPROVEMENT OF ROADS, DRAINAGE, WATER AND SEWER FACILITIES.

NOTICE:

THIS PLAT, AS RECORDED IN ITS GRAPHIC FORM, IS THE OFFICIAL DEPICTION OF THE SUBDIVIDED LANDS DESCRIBED HEREIN AND WILL IN NO CIRCUMSTANCES BE SUPPLANTED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAT. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.

V-DANA COMMUNITY DEVELOPMENT DISTRICT

THE V-DANA COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") HEREBY ACCEPTS THE TRACTS AND EASEMENTS DEDICATED ON THIS PLAT, INCLUDING DRAINAGE OF ALL LANDS CONTAINED WITHIN THIS PLAT, AND THE MAINTENANCE RESPONSIBILITY ASSOCIATED WITH THE ACCEPTANCE OF THE EASEMENTS.

WITNESSES:

WITNESS 1

BY:

PRINTED NAME

JOSEPH CAMERATTA, CHAIR
V-DANA COMMUNITY
DEVELOPMENT DISTRICT

WITNESS 2

PRINTED NAME

ACKNOWLEDGMENT

STATE OF FLORIDA
COUNTY OF LEE

THE FOREGOING DEDICATION WAS ACKNOWLEDGED BEFORE ME, BY MEANS OF [] PHYSICAL PRESENCE OR [] ONLINE NOTARIZATION, THIS ____ DAY OF _____, 20__ A.D., BY JOSEPH CAMERATTA, CHAIR OF V-DANA COMMUNITY DEVELOPMENT DISTRICT, ON BEHALF OF SAID DISTRICT, WHO [] IS PERSONALLY KNOWN BY ME OR [] HAS PRODUCED _____ AS IDENTIFICATION.

NOTARY PUBLIC - STATE OF FLORIDA

NAME - PRINTED

COMMISSION # _____ MY COMMISSION EXPIRES _____

SURVEYOR'S CERTIFICATE

I HEREBY CERTIFY THAT THE ATTACHED PLAT OF VERDANA VILLAGE PHASE 2A/2B, A REPLAT OF TRACT "F-3", VERDANA VILLAGE PHASE 1A, RECORDED IN INSTRUMENT NUMBER 2021000064089, AND A REPLAT OF TRACTS "F-1" AND "F-2", VERDANA VILLAGE PHASE 1B, RECORDED IN INSTRUMENT NUMBER 2021000198492, BOTH OF THE PUBLIC RECORDS OF LEE COUNTY, FLORIDA, A SUBDIVISION LYING IN SECTIONS 30 AND 31, TOWNSHIP 46 SOUTH, RANGE 27 EAST, LEE COUNTY, FLORIDA, WAS PREPARED UNDER MY DIRECTION AND SUPERVISION AND COMPLIES WITH ALL OF THE SURVEY REQUIREMENTS OF CHAPTER 177, PART I, OF THE FLORIDA STATUTES.

I FURTHER CERTIFY THAT THE PERMANENT REFERENCE MONUMENTS (P.R.M.'S) HAVE BEEN PLACED AT THE LOCATIONS SHOWN ON THIS PLAT.
DONE THIS ____ DAY OF _____, 20__.

SCOTT A. WHEELER (FOR THE FIRM-LB 6940)
PROFESSIONAL SURVEYOR AND MAPPER
FLORIDA CERTIFICATE NO. 5949

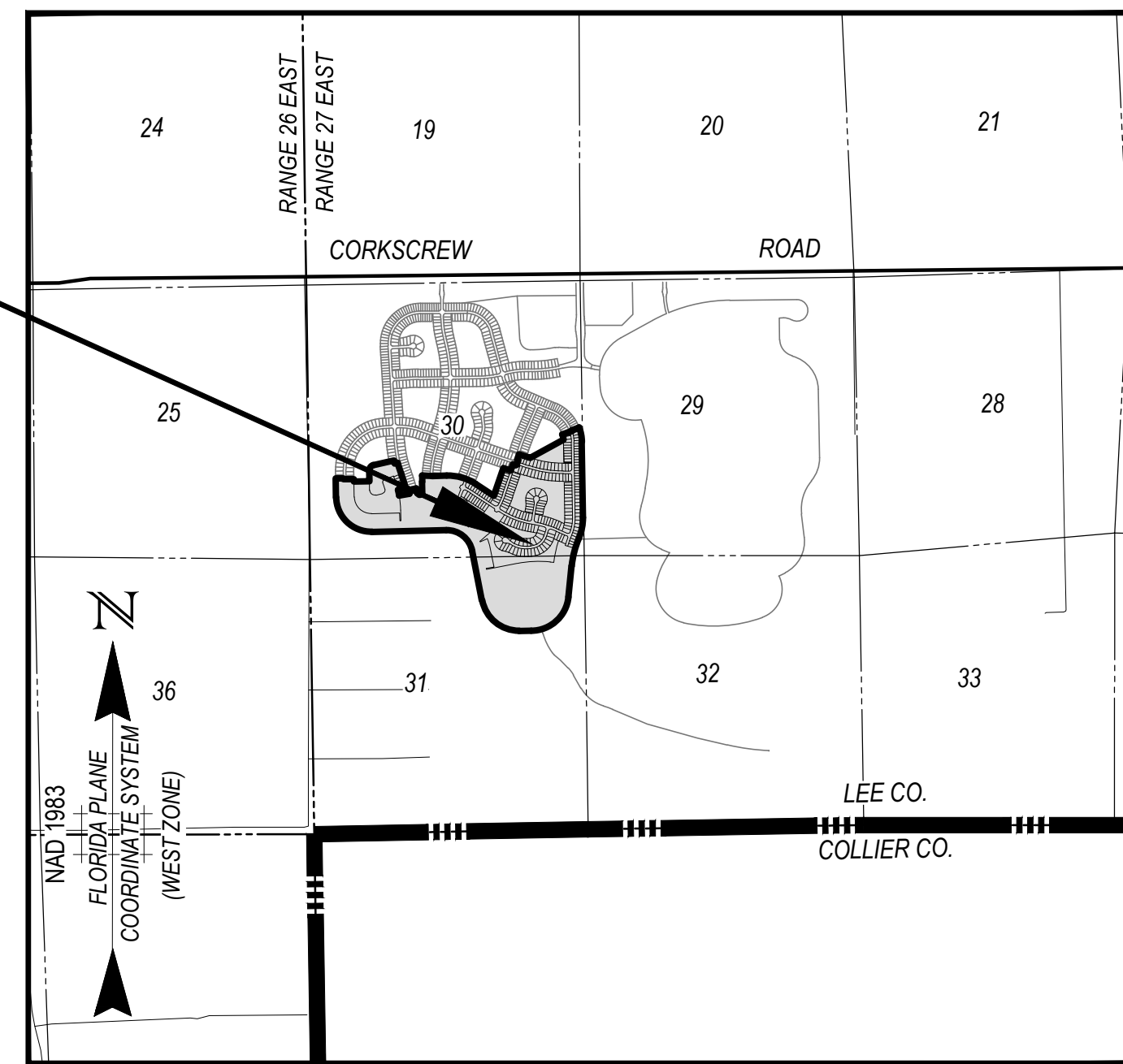
BARRACO AND ASSOCIATES, INC.
2271 MCGREGOR BLVD., SUITE 100, FORT MYERS, FLORIDA 33901
FLORIDA CERTIFICATE OF AUTHORIZATION - LB-6940

CLERK'S CERTIFICATION

I HEREBY CERTIFY THAT THE ATTACHED PLAT OF VERDANA VILLAGE PHASE 2A/2B, A REPLAT OF TRACT "F-3", VERDANA VILLAGE PHASE 1A, RECORDED IN INSTRUMENT NUMBER 2021000064089, AND A REPLAT OF TRACTS "F-1" AND "F-2", VERDANA VILLAGE PHASE 1B, RECORDED IN INSTRUMENT NUMBER 2021000198492, BOTH OF THE PUBLIC RECORDS OF LEE COUNTY, FLORIDA, A SUBDIVISION LYING IN SECTIONS 30 AND 31, TOWNSHIP 46 SOUTH, RANGE 27 EAST, LEE COUNTY, FLORIDA, WAS FILED FOR RECORD AT _____ M, THIS ____ DAY OF _____, 20__ AND DULY RECORDED AS INSTRUMENT NUMBER _____ IN THE PUBLIC RECORDS OF LEE COUNTY, FLORIDA.

KEVIN C. KARNES
CLERK OF COURT

PROJECT
LOCATION



VICINITY MAP

SCALE: 1" = 3000'



SCALE IN FEET

DEDICATION

KNOW ALL MEN BY THESE PRESENTS THAT TPL-LAND-SUB, LLC, A FLORIDA LIMITED LIABILITY COMPANY, THE OWNER OF THE LAND HEREIN DESCRIBED HAVE CAUSED THIS PLAT OF VERDANA VILLAGE PHASE 2A/2B, A REPLAT OF TRACT "F-3", VERDANA VILLAGE PHASE 1A, RECORDED IN INSTRUMENT NUMBER 2021000064089, AND A REPLAT OF TRACTS "F-1" AND "F-2", VERDANA VILLAGE PHASE 1B, RECORDED IN INSTRUMENT NUMBER 2021000198492, BOTH OF THE PUBLIC RECORDS OF LEE COUNTY, FLORIDA, A SUBDIVISION LYING IN SECTIONS 30 AND 31, TOWNSHIP 46 SOUTH, RANGE 27 EAST, LEE COUNTY, FLORIDA, TO BE MADE, AND DO HEREBY:

- RESERVE TO TPL-LAND-SUB, LLC, A FLORIDA LIMITED LIABILITY COMPANY:
 - TRACT "F" FOR FUTURE DEVELOPMENT PURPOSES.
- DEDICATE TO THE V-DANA COMMUNITY DEVELOPMENT DISTRICT WITH RESPONSIBILITY FOR MAINTENANCE:
 - TRACT "R" FOR RIGHT OF WAY, DRAINAGE EASEMENT (D.E.), IRRIGATION EASEMENT (I.E.) AND PUBLIC UTILITY EASEMENT (P.U.E.) PURPOSES.
 - TRACTS "L-1", "L-2", "L-3", "L-4" AND "L-5" FOR LAKE, LAKE ACCESS EASEMENT (L.A.E.), LAKE MAINTENANCE EASEMENT (L.M.E.), DRAINAGE EASEMENT (D.E.) AND IRRIGATION EASEMENT (I.E.) PURPOSES.
 - TRACTS "O-1", "O-2" AND "O-3" FOR OPEN SPACE, DRAINAGE EASEMENT (D.E.), IRRIGATION EASEMENT (I.E.) AND ACCESS EASEMENT (A.E.) PURPOSES.
 - ALL DRAINAGE EASEMENTS (D.E.) FOR DRAINAGE PURPOSES.
 - ALL IRRIGATION EASEMENTS (D.E.) FOR IRRIGATION PURPOSES.
- DEDICATE TO THE VERDANA VILLAGE MASTER ASSOCIATION WITHOUT RESPONSIBILITY FOR MAINTENANCE:
 - TRACT "R" FOR RIGHT OF WAY PURPOSES.
 - TRACTS "L-1", "L-2", "L-3", "L-4" AND "L-5" FOR LAKE AND DRAINAGE EASEMENT (D.E.) PURPOSES.
 - TRACTS "O-1", "O-2", AND "O-3" FOR OPEN SPACE PURPOSES.
- DEDICATE TO THE VERDANA VILLAGE NEIGHBORHOOD 1 ASSOCIATION, INC. WITH RESPONSIBILITY FOR MAINTENANCE:
 - TRACT "A" FOR AMENITY CENTER DEVELOPMENT PURPOSES.
- DEDICATE TO LEE COUNTY, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA (LEE COUNTY):
 - THOSE NON-EXCLUSIVE LEE COUNTY UTILITY EASEMENTS (L. C. U. E.) AS SHOWN AND/OR NOTED HEREIN FOR THE PURPOSES OF PERFORMING AND DISCHARGING ITS DUTIES AND OBLIGATIONS TO PROVIDE POTABLE WATER DISTRIBUTION SERVICES AND SANITARY SEWER COLLECTION SERVICES.
- DEDICATE TO FEDERAL, STATE AND LOCAL GOVERNMENT AGENCIES AND DEPARTMENTS AND TO ALL PUBLIC UTILITIES AS DEFINED BY FLORIDA LAW AS MAY BE AMENDED FROM TIME TO TIME, WHETHER PRIVATELY OR GOVERNMENTALLY OWNED, FOR USE IN PERFORMING AND DISCHARGING OF THEIR RESPECTIVE OFFICIAL DUTIES AND OBLIGATIONS TO PROVIDE UTILITY AND OTHER GOVERNMENTAL SERVICES, INCLUDING INGRESS AND EGRESS BY POLICE, FIRE AND OTHER EMERGENCY SERVICES:
 - ALL PUBLIC UTILITY EASEMENTS (P.U.E.) SHOWN ON PLAT.

THE PUBLIC UTILITY EASEMENT DESCRIBED IN (A) ABOVE MAY ALSO BE USED FOR THE CONSTRUCTION, INSTALLATION, MAINTENANCE AND OPERATION OF CABLE TELEVISION SERVICES, PROVIDED, HOWEVER, SUCH CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION (i) SHALL NOT INTERFERE WITH THE FACILITIES AND SERVICES OF AN ELECTRIC, TELEPHONE, GAS, OR OTHER PUBLIC UTILITY AND (ii) SHALL COMPLY WITH THE NATIONAL ELECTRIC SAFETY CODE AS ADOPTED BY THE FLORIDA PUBLIC SERVICE COMMISSION. IN THE EVENT A CABLE TELEVISION COMPANY DAMAGES THE FACILITIES OF A PUBLIC UTILITY, THE CABLE TELEVISION COMPANY SHALL BE SOLELY RESPONSIBLE FOR THE DAMAGES.

IN WITNESS WHEREOF, JOSEPH CAMERATTA, AS MANAGER OF CAM VILLAGE DEVELOPMENT, LLC, A FLORIDA LIMITED LIABILITY COMPANY, THE SOLE MEMBER OF TPL-LAND-SUB, LLC, A FLORIDA LIMITED LIABILITY COMPANY, ON BEHALF OF THE COMPANIES, HAS CAUSED THIS DEDICATION TO BE MADE AND SIGNED THIS ____ DAY OF _____, 20__.

WITNESS:

TPL-LAND-SUB, LLC,
A FLORIDA LIMITED LIABILITY COMPANY

PRINT NAME:

BY: CAM VILLAGE DEVELOPMENT, LLC
A FLORIDA LIMITED LIABILITY COMPANY
ITS: SOLE MEMBER

WITNESS:

BY:

PRINT NAME:

JOSEPH CAMERATTA
MANAGER, CAM VILLAGE DEVELOPMENT, LLC
A FLORIDA LIMITED LIABILITY COMPANY

APPROVALS

THIS PLAT IS ACCEPTED AND APPROVED BY THE BOARD OF COUNTY COMMISSIONERS, LEE COUNTY, FLORIDA THIS ____ DAY OF _____, 20__.

CECIL PENDERGRASS
BOARD CHAIR

KEVIN C. KARNES
CLERK OF COURT

DAVID HALVORSON
ASSISTANT COUNTY ATTORNEY

JESSICA SULZER, P.E.
MANAGER, DEVELOPMENT SERVICES

DAVID LOVELAND
DIRECTOR, DEPARTMENT OF
COMMUNITY DEVELOPMENT

REVIEW BY THE DESIGNATED COUNTY P.S.M. DETERMINED THAT THIS PLAT CONFORMS TO THE REQUIREMENTS OF CHAPTER 177, PART I OF THE FLORIDA STATUTES.

GARY W. RASHFORD, PSM LS6305
LEE COUNTY DESIGNATED P.S.M.

ACKNOWLEDGMENT

STATE OF FLORIDA
COUNTY OF LEE

THE FOREGOING DEDICATION WAS ACKNOWLEDGED BEFORE ME, BY MEANS OF [] PHYSICAL PRESENCE OR [] ONLINE NOTARIZATION, THIS ____ DAY OF _____, 20__ BY JOSEPH CAMERATTA, AS MANAGER OF CAM VILLAGE DEVELOPMENT, LLC, A FLORIDA LIMITED LIABILITY COMPANY, THE SOLE MEMBER OF TPL-LAND-SUB, LLC, A FLORIDA LIMITED LIABILITY COMPANY, ON BEHALF OF THE COMPANIES, WHO [] IS PERSONALLY KNOWN TO ME OR [] HAS PRODUCED _____ AS IDENTIFICATION.

NOTARY PUBLIC - STATE OF FLORIDA

NAME - PRINTED

COMMISSION # _____ MY COMMISSION EXPIRES _____

THIS INSTRUMENT PREPARED BY:
SCOTT A. WHEELER, P.S.M.

Barraco
and Associates, Inc.

CIVIL ENGINEERING - LAND SURVEYING - LAND PLANNING
2271 MCGREGOR BLVD., SUITE 100, P.O. DRAWER 2800,
FORT MYERS, FLORIDA 33902-2800
PHONE (239) 461-3170 - WWW.BARRACO.NET - FAX (239) 461-3169
FLORIDA CERTIFICATES OF AUTHORIZATION -
ENGINEERING 7995 - SURVEYING LB-6940

VERDANA VILLAGE PHASE 2A/2B

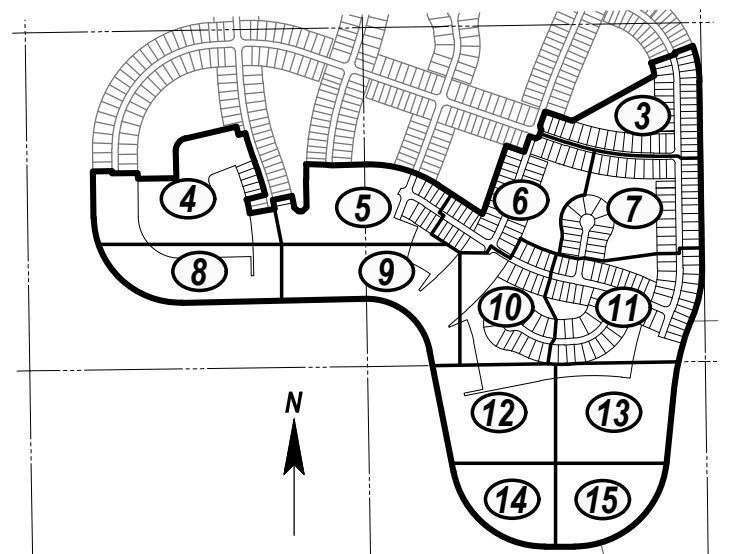
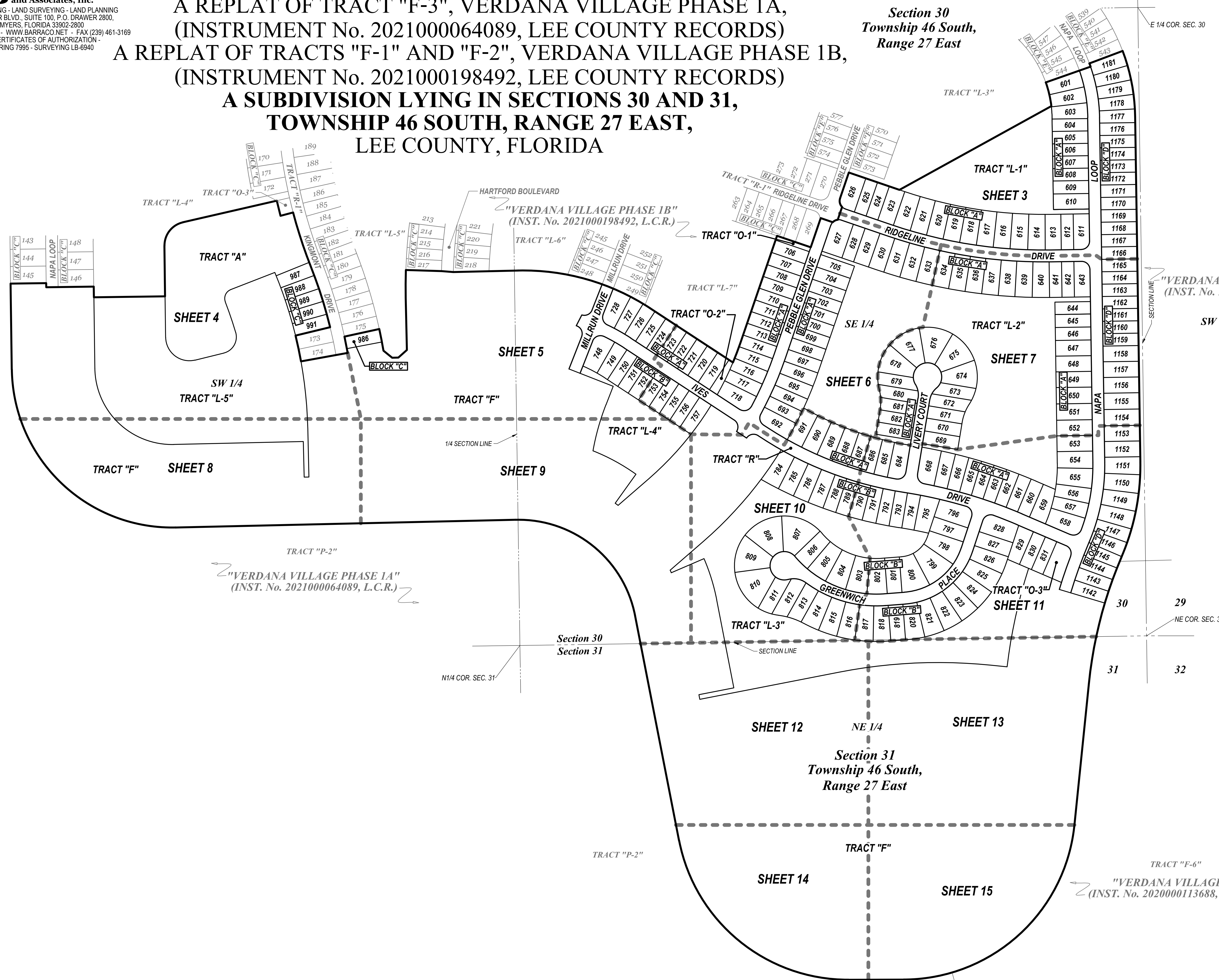
A REPLAT OF TRACT "F-3", VERDANA VILLAGE PHASE 1A,
(INSTRUMENT No. 2021000064089, LEE COUNTY RECORDS)

A REPLAT OF TRACTS "F-1" AND "F-2", VERDANA VILLAGE PHASE 1B,
(INSTRUMENT No. 2021000198492, LEE COUNTY RECORDS)

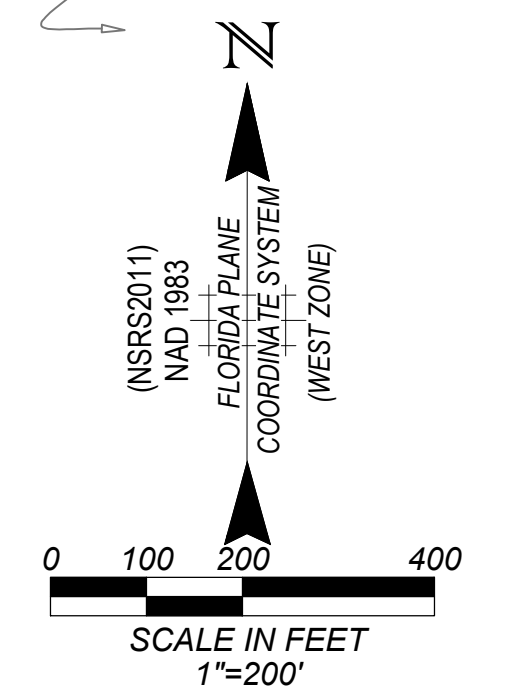
A SUBDIVISION LYING IN SECTIONS 30 AND 31,
TOWNSHIP 46 SOUTH, RANGE 27 EAST,
LEE COUNTY, FLORIDA

INSTRUMENT NUMBER _____

SHEET 2 OF 15



SHEET INDEX
SCALE 1"=1500'



NOTES

- ALL DIMENSIONS SHOWN ARE IN FEET AND DECIMALS THEREOF.
- BEARINGS AND COORDINATES SHOWN ARE STATE PLANE FLORIDA WEST ZONE (NAD1983)(NSRS 2011) AND ARE BASED ON THE SOUTH LINE OF THE SOUTHWEST QUARTER OF SECTION 30 TO BEAR S89°15'54"W.
- ALL LOT LINES ARE RADIAL UNLESS OTHERWISE INDICATED.
- INTERIOR LOT AND TRACT CORNERS SHALL BE SET IN ACCORDANCE WITH CHAPTER 177, PART I, FLORIDA STATUTES.
- ⊙ = SET PERMANENT REFERENCE MONUMENT (P.R.M.), 1/2" x 1/8" LONG IRON ROD WITH ALUMINUM CAP, STAMPED "LB 6940 P.R.M.", UNLESS OTHERWISE NOTED.
- * = SET PERMANENT CONTROL POINT (P.C.P.), "MAG" NAIL WITH ALUMINUM DISK, STAMPED "LB 6940 P.C.P.".
- Δ = DELTA
- Ac = ACRES
- A.E. = ACCESS EASEMENT
- (C) = CALCULATED
- C.L. = CENTER LINE
- CB = CHORD BEARING
- C.C.R. = CERTIFIED CORNER RECORD
- CD = CHORD DISTANCE
- CH = CHORD BEARING AND DISTANCE
- C.M. = CONCRETE MONUMENT
- COR. = CORNER
- D.B. = DEED BOOK, LEE COUNTY RECORDS
- D.E. = DRAINAGE EASEMENT
- E (X) = GRID EASTING
- FD = FOUND
- FRAC = FRACTION
- INST. No. = INSTRUMENT NUMBER
- I.R. = IRON ROD
- L = LENGTH
- L.A.E. = LAKE ACCESS EASEMENT
- L.B. = LICENSED BUSINESS
- L.C.R. = LEE COUNTY RECORDS
- L.C.U.E. = LEE COUNTY UTILITY EASEMENT
- L.M.E. = LAKE MAINTENANCE EASEMENT
- (M) = MEASURED
- N (Y) = GRID NORTHING
- NAD = NORTH AMERICAN DATUM
- N/R = NON-RADIAL
- NSRS = NATIONAL SPATIAL REFERENCE SYSTEM
- O.R. = OFFICIAL RECORD
- (P) = PLAT
- P.B. = PLAT BOOK
- PG. = PAGE
- P.K. = PARKER-KALON
- PROP. = PROPERTY
- P.U.E. = PUBLIC UTILITY EASEMENT
- R = RADIUS
- R/W = RIGHT OF WAY
- SEC. = SECTION
- S.F. = SQUARE FEET
- W = WITH

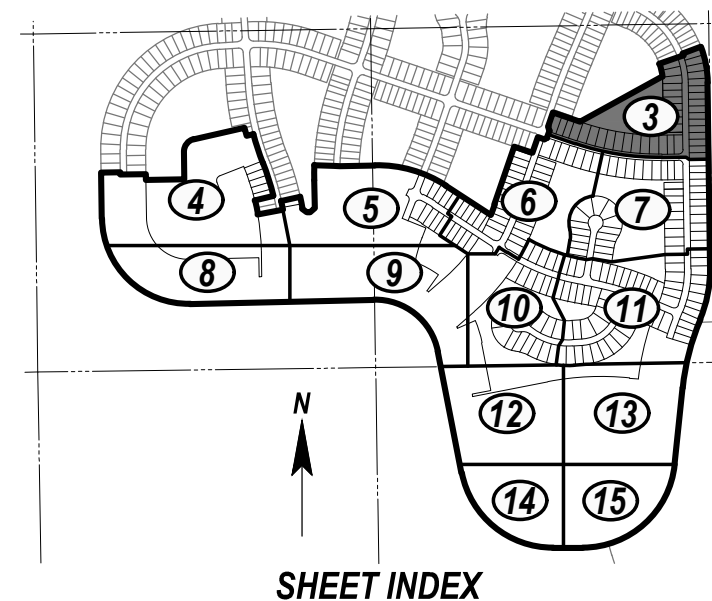
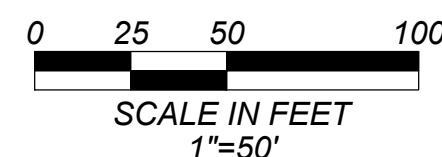
KEY MAP SHEET

VERDANA VILLAGE PHASE 2A/2B

A REPLAT OF TRACT "F-3", VERDANA VILLAGE PHASE 1A,
(INSTRUMENT No. 2021000064089, LEE COUNTY RECORDS)
A REPLAT OF TRACTS "F-1" AND "F-2", VERDANA VILLAGE PHASE 1B,
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A SUBDIVISION LYING IN SECTIONS 30 AND 31,
TOWNSHIP 46 SOUTH, RANGE 27 EAST,
LEE COUNTY, FLORIDA

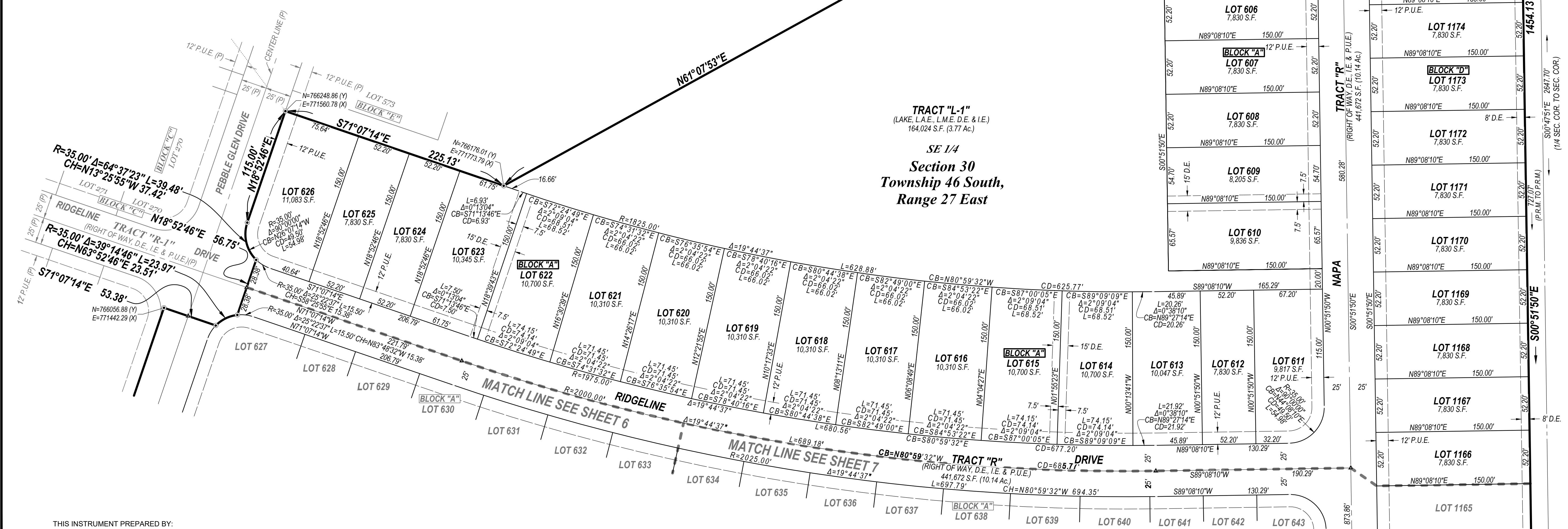
NOTES

- | | | |
|--|--|--|
| 1. ALL DIMENSIONS SHOWN ARE IN FEET AND DECIMALS THEREOF. | 9. A.E. = ACCESS EASEMENT | 32. L.M.E. = LAKE MAINTENANCE EASEMENT |
| 2. BEARINGS AND COORDINATES SHOWN ARE STATE PLANE FLORIDA WEST ZONE (NAD1983)(NSRS 2011) AND ARE BASED ON THE SOUTH LINE OF THE SOUTHWEST QUARTER OF SECTION 30 TO BEAR S89°15'54"W. | 10. (C) = CALCULATED | 33. (M) = MEASURED |
| 3. ALL LOT LINES ARE RADIAL UNLESS OTHERWISE INDICATED. | 11. CL = CENTER LINE | 34. N (Y) = GRID NORTHING |
| 4. INTERIOR LOT AND TRACT CORNERS SHALL BE SET IN ACCORDANCE WITH CHAPTER 177, PART I, FLORIDA STATUTES. | 12. CB = CHORD BEARING | 35. NAD = NORTH AMERICAN DATUM |
| 5. SET PERMANENT REFERENCE MONUMENT (P.R.M.), 1/2" x 18" LONG IRON ROD WITH ALUMINUM CAP, STAMPED "LB 6940 P.R.M.", UNLESS OTHERWISE NOTED. | 13. C.C.R. = CERTIFIED CORNER RECORD | 36. NR = NON-RADIAL |
| 6. SET PERMANENT CONTROL POINT (P.C.P.), "MAG" NAIL WITH ALUMINUM DISK, STAMPED "LB 6940 P.C.P.". | 14. CD = CHORD DISTANCE | 37. NSRS = NATIONAL SPATIAL REFERENCE SYSTEM |
| 7. Δ = DELTA | 15. CH = CHORD BEARING AND DISTANCE | 38. O.R. = OFFICIAL RECORD |
| 8. AC = ACRES | 16. C.M. = CONCRETE MONUMENT | 39. (P) = PLAT |
| | 17. COR = CORNER | 40. P.B. = PLAT BOOK |
| | 18. D.B. = DEED BOOK, LEE COUNTY RECORDS | 41. PG. = PAGE |
| | 19. D.E. = DRAINAGE EASEMENT | 42. P.K. = PARKER-KALON |
| | 20. E (X) = GRID EASTING | 43. PROP. = PROPERTY |
| | 21. FD. = FOUND | 44. P.U.E. = PUBLIC UTILITY EASEMENT |
| | 22. FRAC. = FRACTION | 45. R = RADIUS |
| | 23. INST. No. = INSTRUMENT NUMBER | 46. RW = RIGHT OF WAY |
| | 24. I.R. = IRON ROD | 47. SEC. = SECTION |
| | 25. L = LENGTH | 48. S.F. = SQUARE FEET |
| | 26. L.A.E. = LAKE ACCESS EASEMENT | 49. W = WITH |
| | 27. L.B. = LICENSED BUSINESS | |
| | 28. L.C.R. = LEE COUNTY RECORDS | |
| | 29. L.C.U.E. = LEE COUNTY UTILITY EASEMENT | |



TRACT "L-3"
(LAKE, L.A.E., L.M.E. D.E. & I.E.)(P)
"VERDANA VILLAGE PHASE 1B"
(INST. No. 2021000198492, L.C.R.)

TRACT "L-1"
(LAKE, L.A.E., L.M.E. D.E. & I.E.)
SE 1/4
Section 30
Township 46 South,
Range 27 East



TRACT "P-3"
(RESTORATION, OPEN SPACE & D.E.)(P)
"VERDANA VILLAGE PHASE 1A"
(INST. No. 2021000064089, L.C.R.)

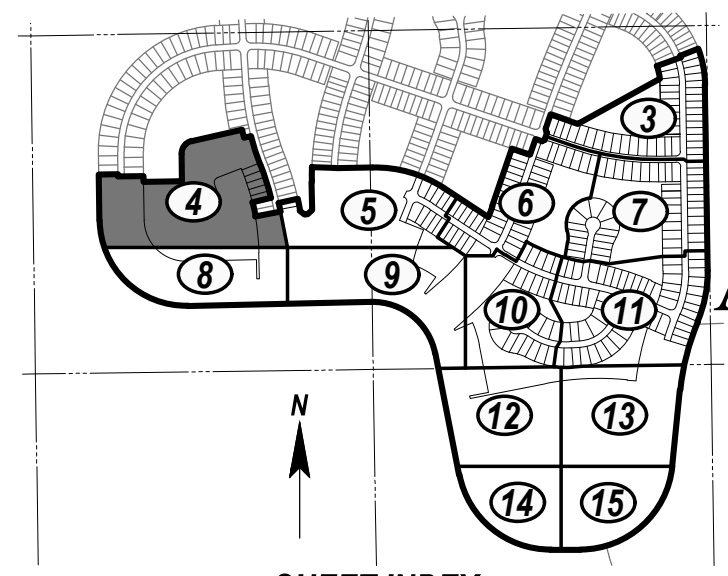
THIS INSTRUMENT PREPARED BY:
SCOTT A. WHEELER, P.S.M.
Barraco
and Associates, Inc.
CIVIL ENGINEERING - LAND SURVEYING - LAND PLANNING
2271 McCREGOR BLVD., SUITE 100, P.O. DRAWER 2800,
FORT MYERS, FLORIDA 33902-2800
PHONE (239) 461-3170 - WWW.BARRACO.NET - FAX (239) 461-3169
FLORIDA CERTIFICATES OF AUTHORIZATION -
ENGINEERING 7995 - SURVEYING LB-6940

DO/S/PLT

THIS INSTRUMENT PREPARED BY:
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VERDANA VILLAGE PHASE 2A/2B

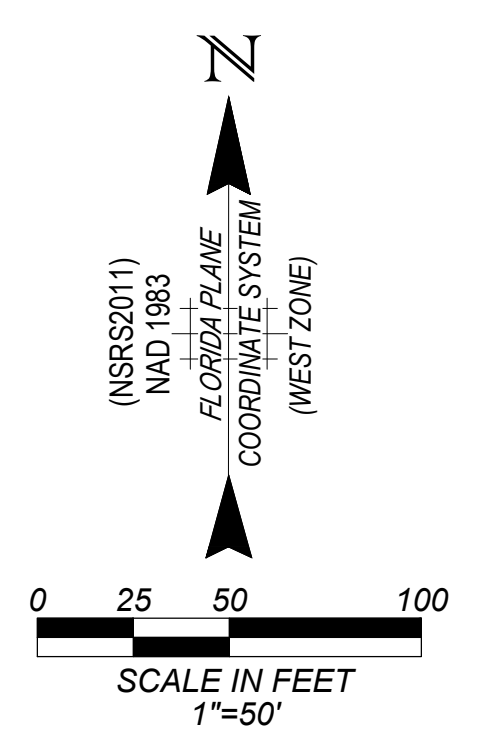
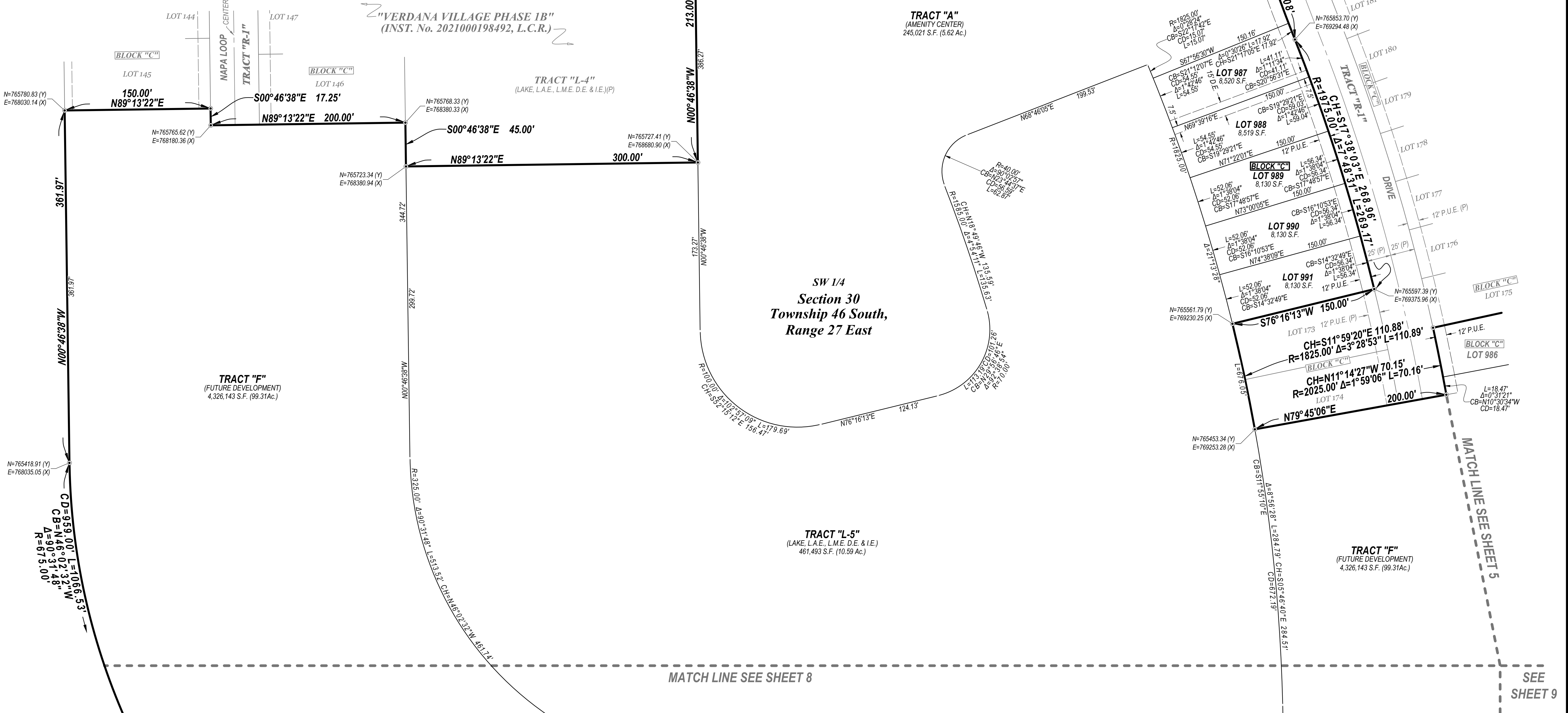
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SHEET INDEX
SCALE 1"=1500'

NOTES

- | | | | |
|--|--|--|--|
| 1. ALL DIMENSIONS SHOWN ARE IN FEET AND DECIMALS THEREOF. | 6. * = SET PERMANENT CONTROL POINT (P.C.P.), "MAG" NAIL WITH ALUMINUM DISK, STAMPED "LB 6940 P.C.P." | 20. E (X) = GRID EASTING | 37. NSRS = NATIONAL SPATIAL REFERENCE SYSTEM |
| 2. BEARINGS AND COORDINATES SHOWN ARE STATE PLANE FLORIDA WEST ZONE (NAD1983)(NSRS 2011) AND ARE BASED ON THE SOUTH LINE OF THE SOUTHWEST QUARTER OF SECTION 30 TO BEAR S89°15'54"W. | 7. Δ = DELTA | 21. FD = FOUND | 38. O.R. = OFFICIAL RECORD |
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| 4. INTERIOR LOT AND TRACT CORNERS SHALL BE SET IN ACCORDANCE WITH CHAPTER 177, PART I, FLORIDA STATUTES. | 9. A.E. = ACCESS EASEMENT | 23. INST. No. = INSTRUMENT NUMBER | 40. P.B. = PLAT BOOK |
| 5. * = SET PERMANENT REFERENCE MONUMENT (P.R.M.), 1/2" x 18" LONG IRON ROD WITH ALUMINUM CAP, STAMPED "LB 6940 P.R.M.", UNLESS OTHERWISE NOTED. | 10. (C) = CALCULATED | 24. I.R. = IRON ROD | 41. PG. = PAGE |
| | 11. CL = CENTER LINE | 25. L = LENGTH | 42. P.K. = PARKER-KALON |
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| | 13. C.C.R. = CERTIFIED CORNER RECORD | 27. L.B. = LICENSED BUSINESS | 44. P.U.E. = PUBLIC UTILITY EASEMENT |
| | 14. CD = CHORD DISTANCE | 28. L.C.R. = LEE COUNTY RECORDS | 45. R = RADIUS |
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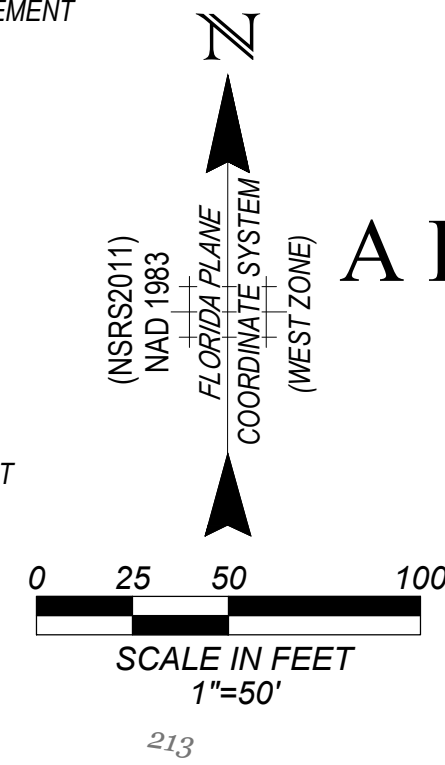
DCS/PLT

MATCH LINE SEE SHEET 8

SEE SHEET 9

MATCH LINE SEE SHEET 5

- | | | |
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VERDANA VILLAGE PHASE 2A/2B

INSTRUMENT NUMBER

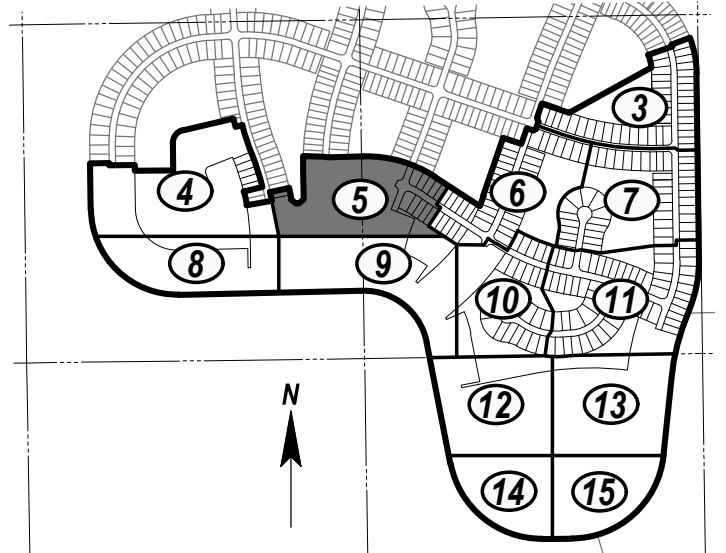
SHEET 5 OF 15

THIS INSTRUMENT PREPARED BY:

SCOTT A. WHEELER, P.S.M.

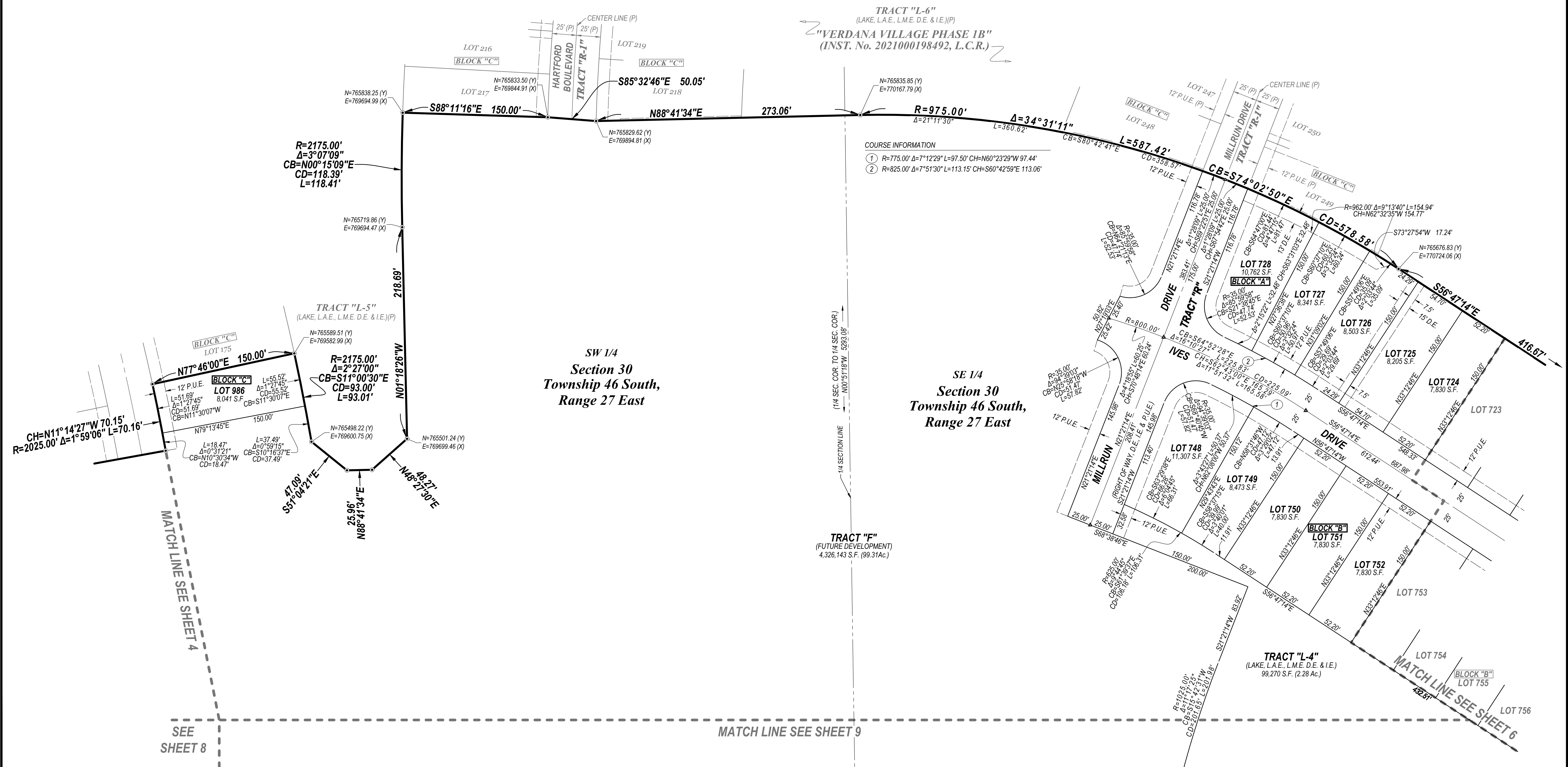
Barraco
 and Associates, Inc.

CIVIL ENGINEERING - LAND SURVEYING - LAND PLANNING
 2271 MCGREGOR BLVD., SUITE 100, P.O. DRAWER 2800,
 FORT MYERS, FLORIDA 33902-2800
 PHONE (239) 461-3170 - WWW.BARRACO.NET - FAX (239) 461-3169
 FLORIDA CERTIFICATES OF AUTHORIZATION -
 ENGINEERING 7995 - SURVEYING LB-6940



SHEET INDEX
 SCALE 1"=1500'

A REPLAT OF TRACT "F-3", VERDANA VILLAGE PHASE 1A,
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 A REPLAT OF TRACTS "F-1" AND "F-2", VERDANA VILLAGE PHASE 1B,
 (INSTRUMENT No. 2021000198492, LEE COUNTY RECORDS)
 A SUBDIVISION LYING IN SECTIONS 30 AND 31,
 TOWNSHIP 46 SOUTH, RANGE 27 EAST,
 LEE COUNTY, FLORIDA



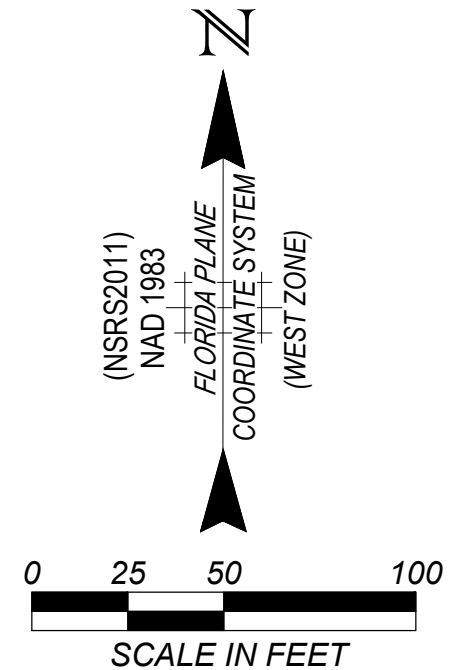
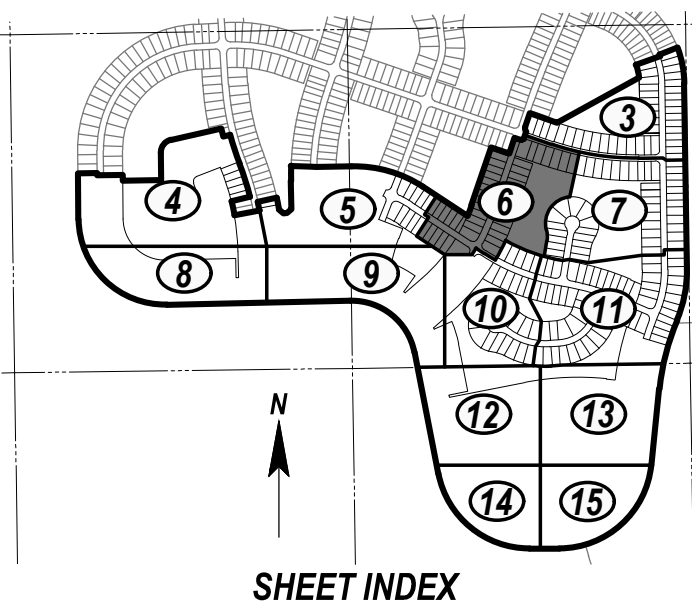
DOS/PLT

VERDANA VILLAGE PHASE 2A/2B

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LEE COUNTY, FLORIDA

NOTES

- ALL DIMENSIONS SHOWN ARE IN FEET AND DECIMALS THEREOF.
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- L.A.E. = LAKE ACCESS EASEMENT
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- R.W. = RIGHT OF WAY
- SEC. = SECTION
- S.F. = SQUARE FEET
- W = WITH



TRACT "L-7"
(LAKE, L.A.E., L.M.E. D.E. & I.E.)(P)
"VERDANA VILLAGE PHASE 1B"
(INST. No. 2021000198492, L.C.R.)

TRACT "L-4"
(LAKE, L.A.E., L.M.E. D.E. & I.E.)
99,270 S.F. (2.28 Ac.)

SE 1/4
Section 30
Township 46 South,
Range 27 East

TRACT "L-2"
(LAKE, L.A.E., L.M.E. D.E. & I.E.)
515,376 S.F. (11.83 Ac.)

THIS INSTRUMENT PREPARED BY:
SCOTT A. WHEELER, P.S.M.
Barraco and Associates, Inc.
CIVIL ENGINEERING - LAND SURVEYING - LAND PLANNING
2271 MCGREGOR BLVD., SUITE 100, P.O. DRAWER 2800,
FORT MYERS, FLORIDA 33902-2800
PHONE (239) 461-3170 - WWW.BARRACO.NET - FAX (239) 461-3169
FLORIDA CERTIFICATES OF AUTHORIZATION -
ENGINEERING 7995 - SURVEYING LB-6940

DO SI/PLT

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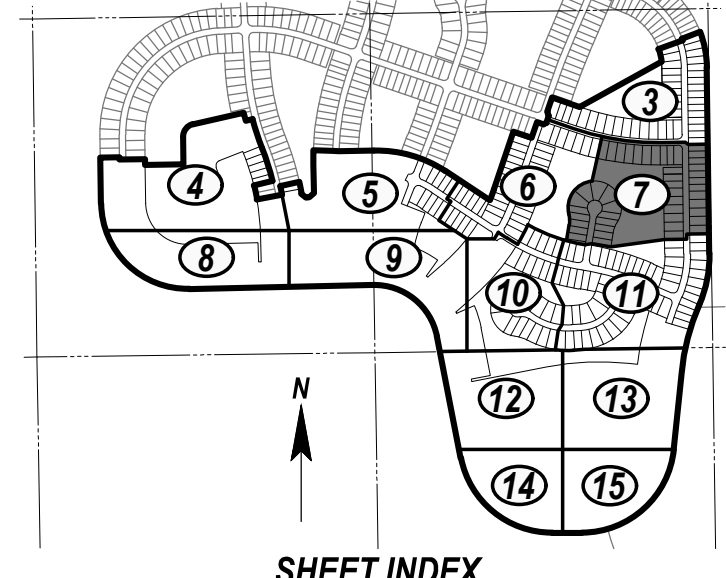
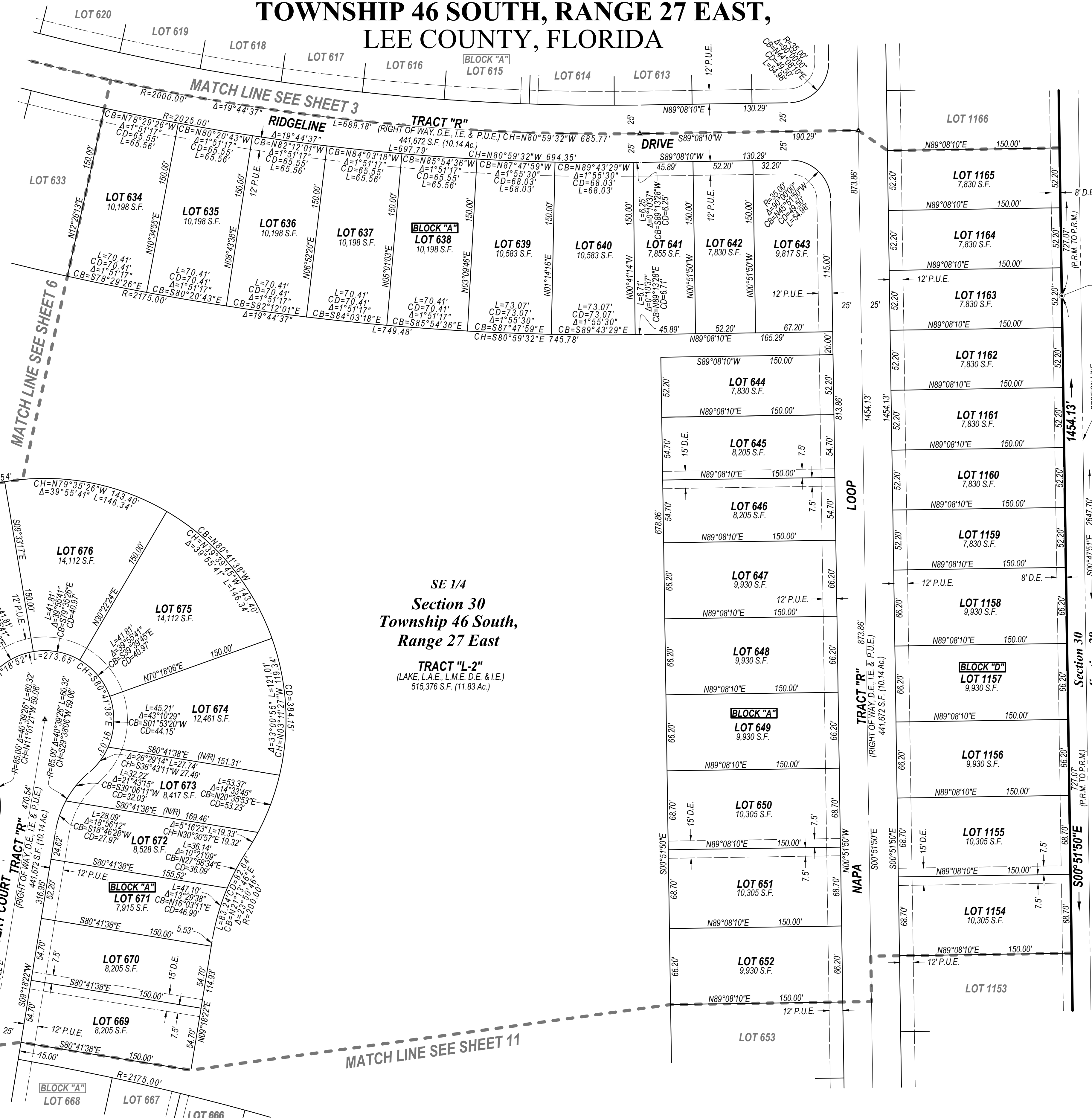
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VERDANA VILLAGE PHASE 2A/2B

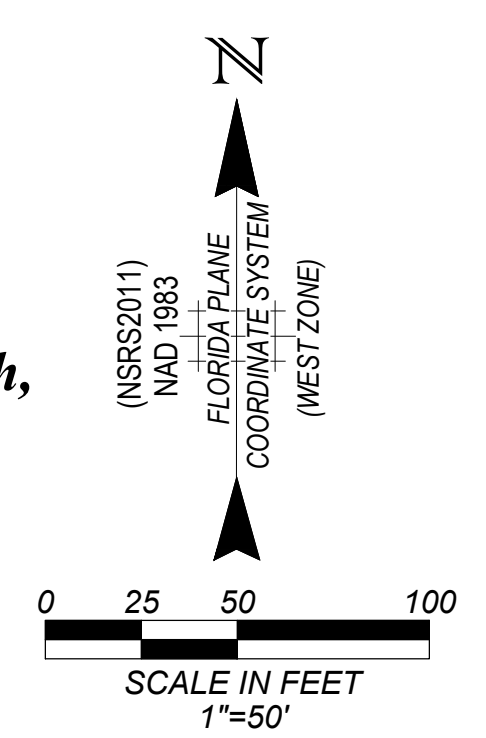
A REPLAT OF TRACT "F-3", VERDANA VILLAGE PHASE 1A,
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A SUBDIVISION LYING IN SECTIONS 30 AND 31,
TOWNSHIP 46 SOUTH, RANGE 27 EAST,
LEE COUNTY, FLORIDA

INSTRUMENT NUMBER

SHEET 7 OF 15



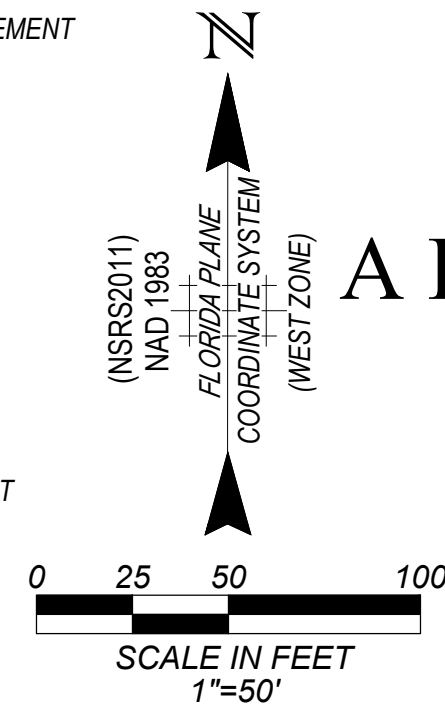
SW 1/4
Section 29
Township 46 South,
Range 27 East



- NOTES
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DO SI/PLT

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VERDANA VILLAGE PHASE 2A/2B

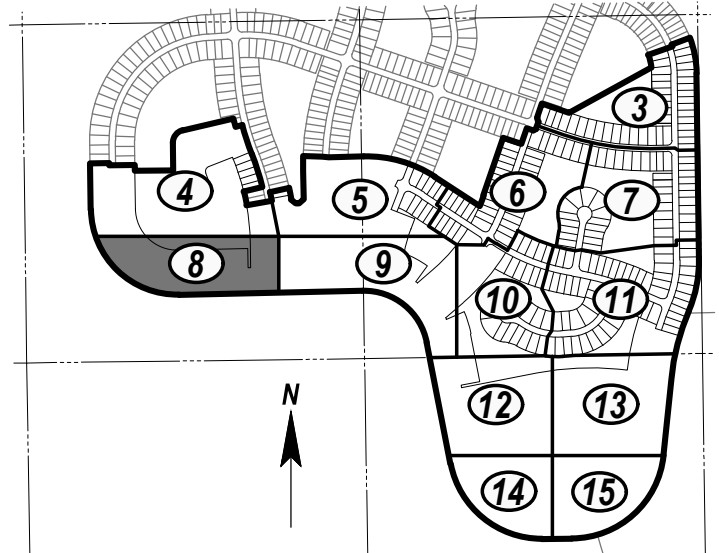
INSTRUMENT NUMBER _____

SHEET 8 OF 15

THIS INSTRUMENT PREPARED BY:
 SCOTT A. WHEELER, P.S.M.

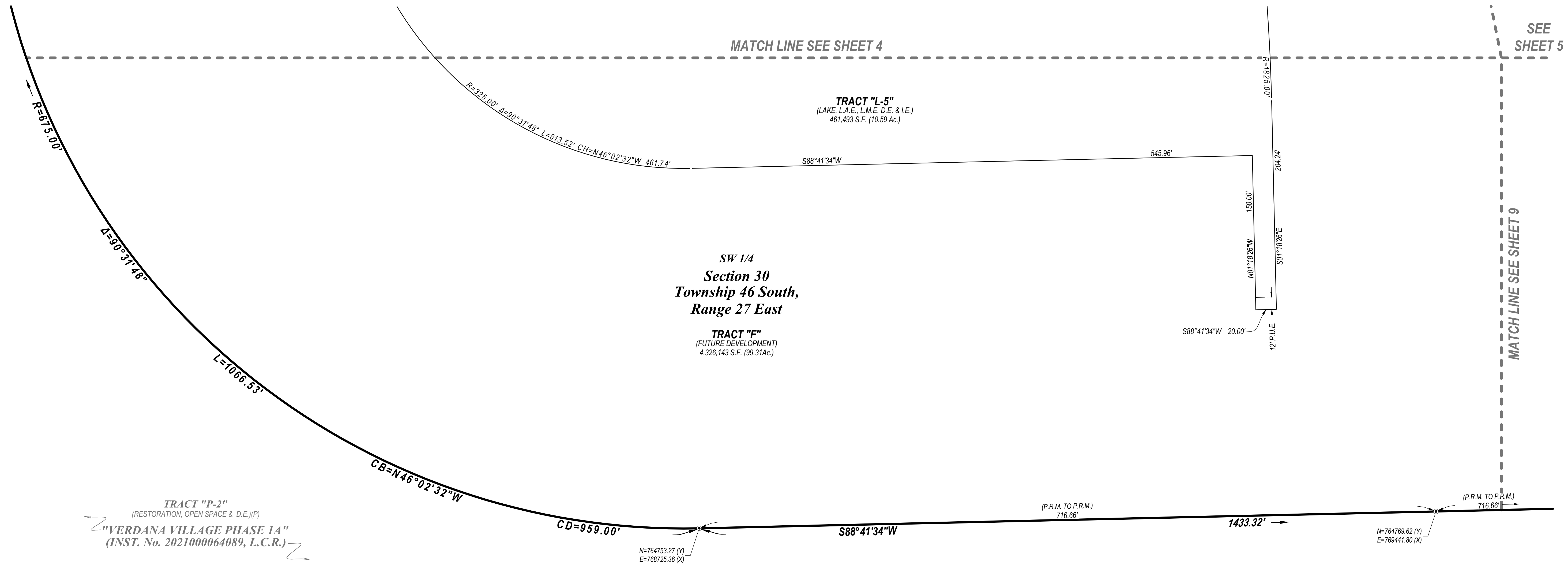
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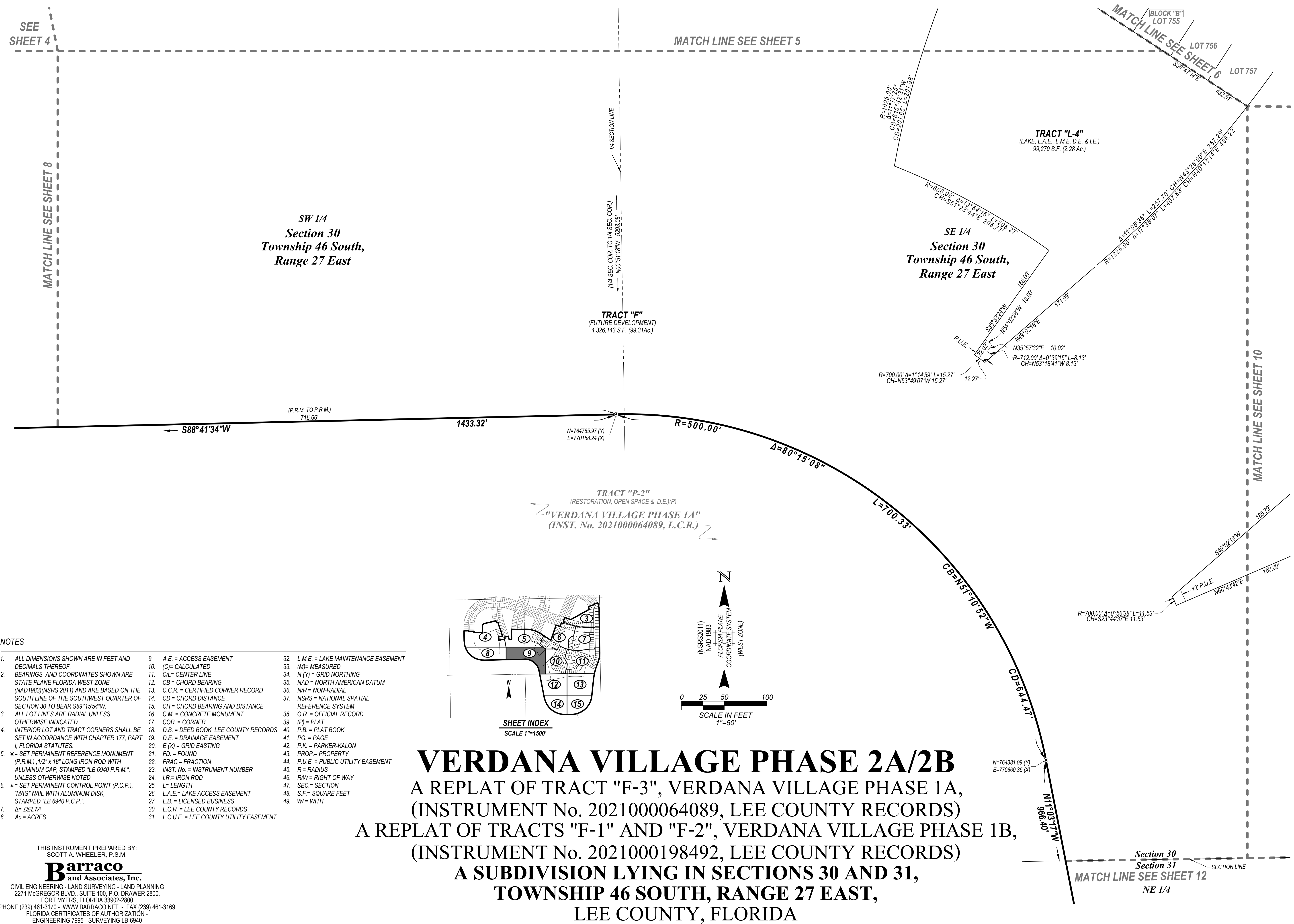
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SHEET INDEX
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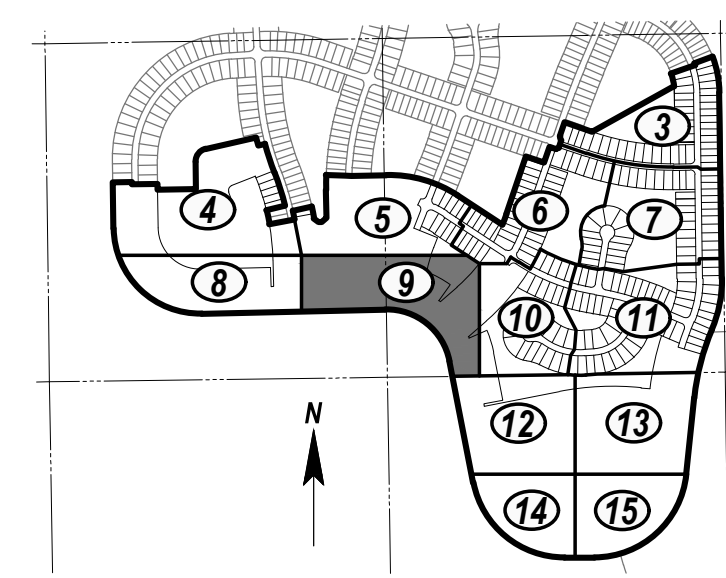
SW 1/4
Section 30
Township 46 South,
Range 27 East

SE 1/4
Section 30
Township 46 South,
Range 27 East

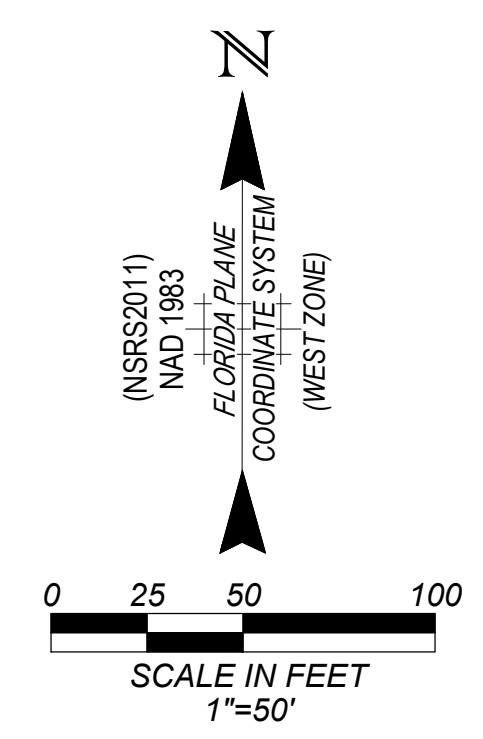
TRACT "P-2"
(RESTORATION, OPEN SPACE & D.E.)(P)
"VERDANA VILLAGE PHASE 1A"
(INST. No. 2021000064089, L.C.R.)

TRACT "L-4"
(LAKE, L.A.E., L.M.E., D.E. & I.E.)
99,270 S.F. (2.28 Ac.)

TRACT "F"
(FUTURE DEVELOPMENT)
4,326,143 S.F. (99.31Ac.)



SHEET INDEX
SCALE 1"=1500'



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VERDANA VILLAGE PHASE 2A/2B

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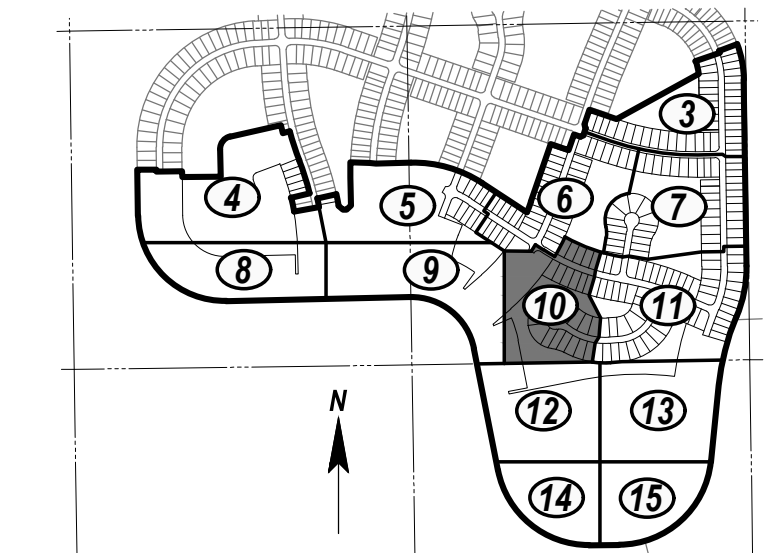
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FLORIDA CERTIFICATES OF AUTHORIZATION -
ENGINEERING 7995 - SURVEYING LB-6940

DOS/PLT

THIS INSTRUMENT PREPARED BY:
SCOTT A. WHEELER, P.S.M.

Barraco
and Associates, Inc.

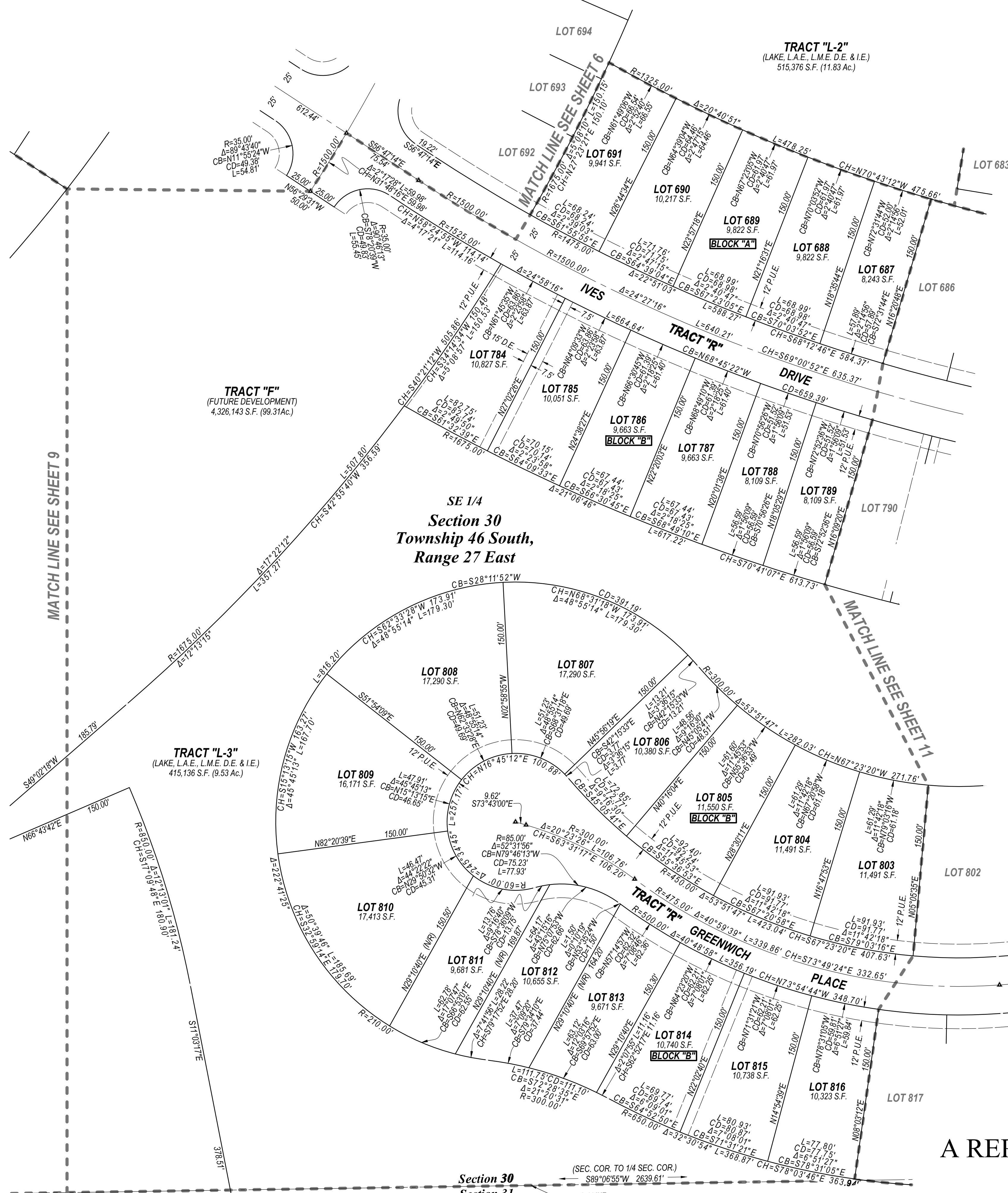
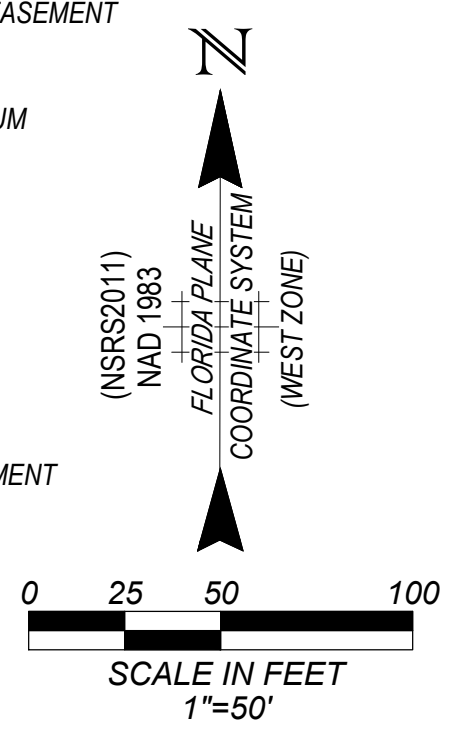
CIVIL ENGINEERING - LAND SURVEYING - LAND PLANNING
2271 MCGREGOR BLVD., SUITE 100, P.O. DRAWER 2800,
FORT MYERS, FLORIDA 33902-2800
PHONE (239) 461-3170 - WWW.BARRACO.NET - FAX (239) 461-3169
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SHEET INDEX
SCALE 1"=1500'

NOTES

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VERDANA VILLAGE PHASE 2A/2B
 A REPLAT OF TRACT "F-3", VERDANA VILLAGE PHASE 1A,
 (INSTRUMENT No. 2021000064089, LEE COUNTY RECORDS)
 A REPLAT OF TRACTS "F-1" AND "F-2", VERDANA VILLAGE PHASE 1B,
 (INSTRUMENT No. 2021000198492, LEE COUNTY RECORDS)
 A SUBDIVISION LYING IN SECTIONS 30 AND 31,
 TOWNSHIP 46 SOUTH, RANGE 27 EAST,
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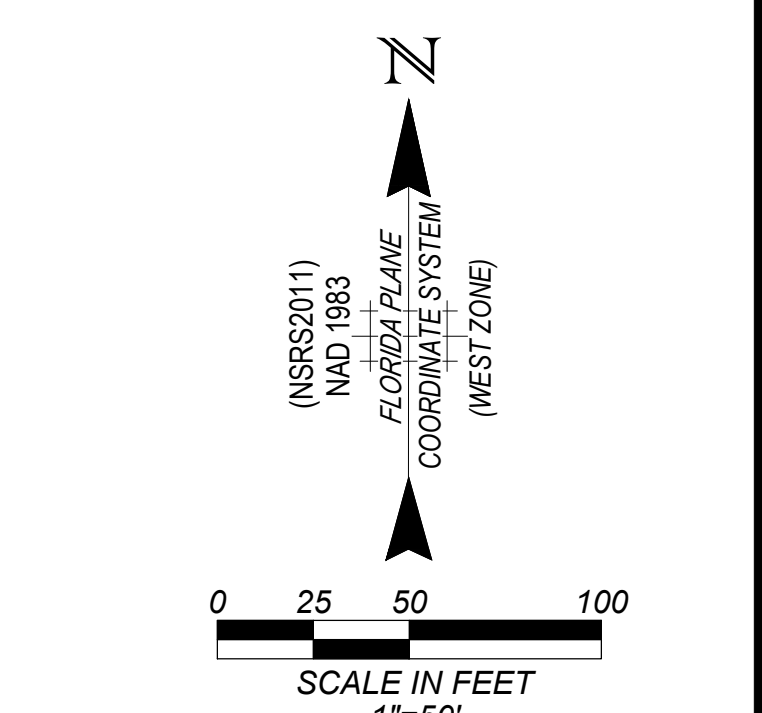
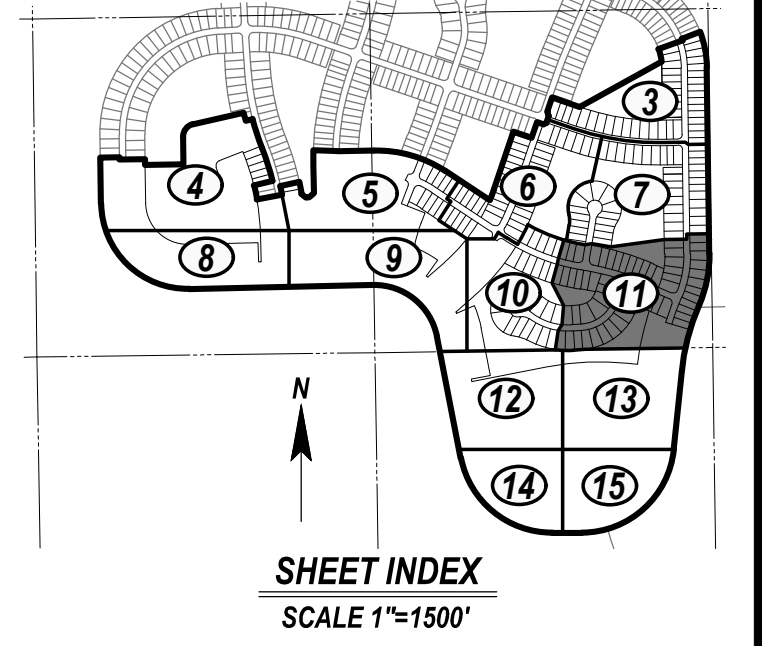
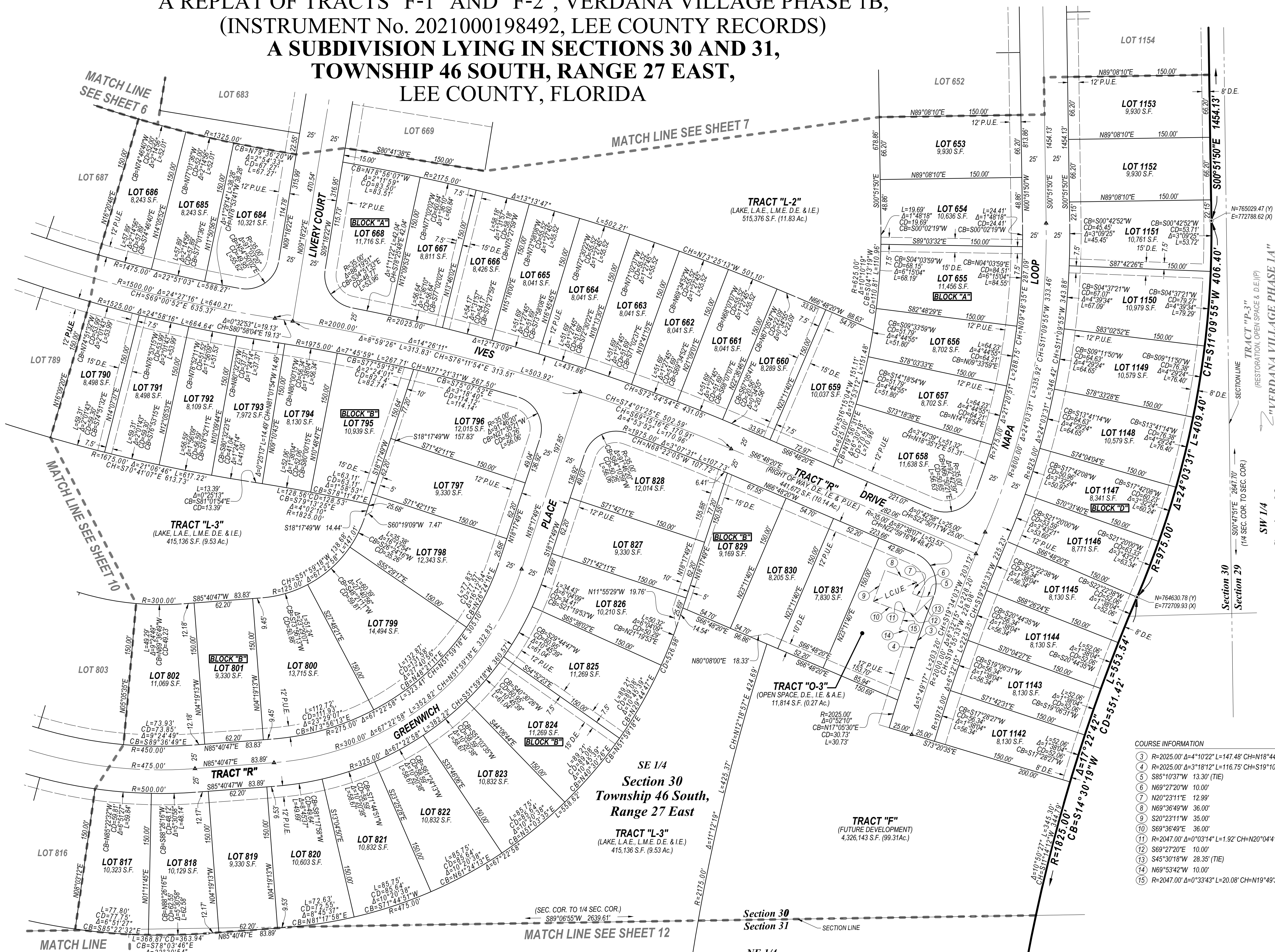
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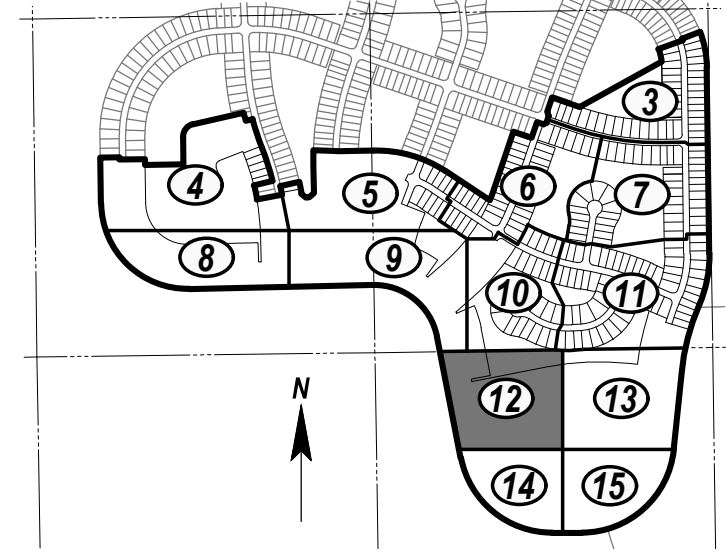
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VERDANA VILLAGE PHASE 2A/2B

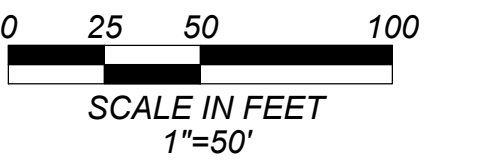
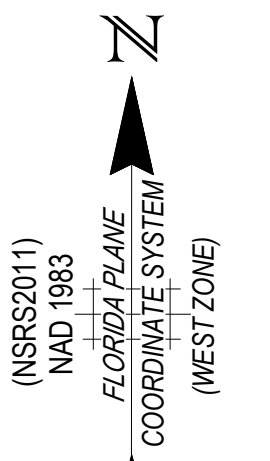
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LEE COUNTY, FLORIDA

INSTRUMENT NUMBER _____

SHEET 12 OF 15

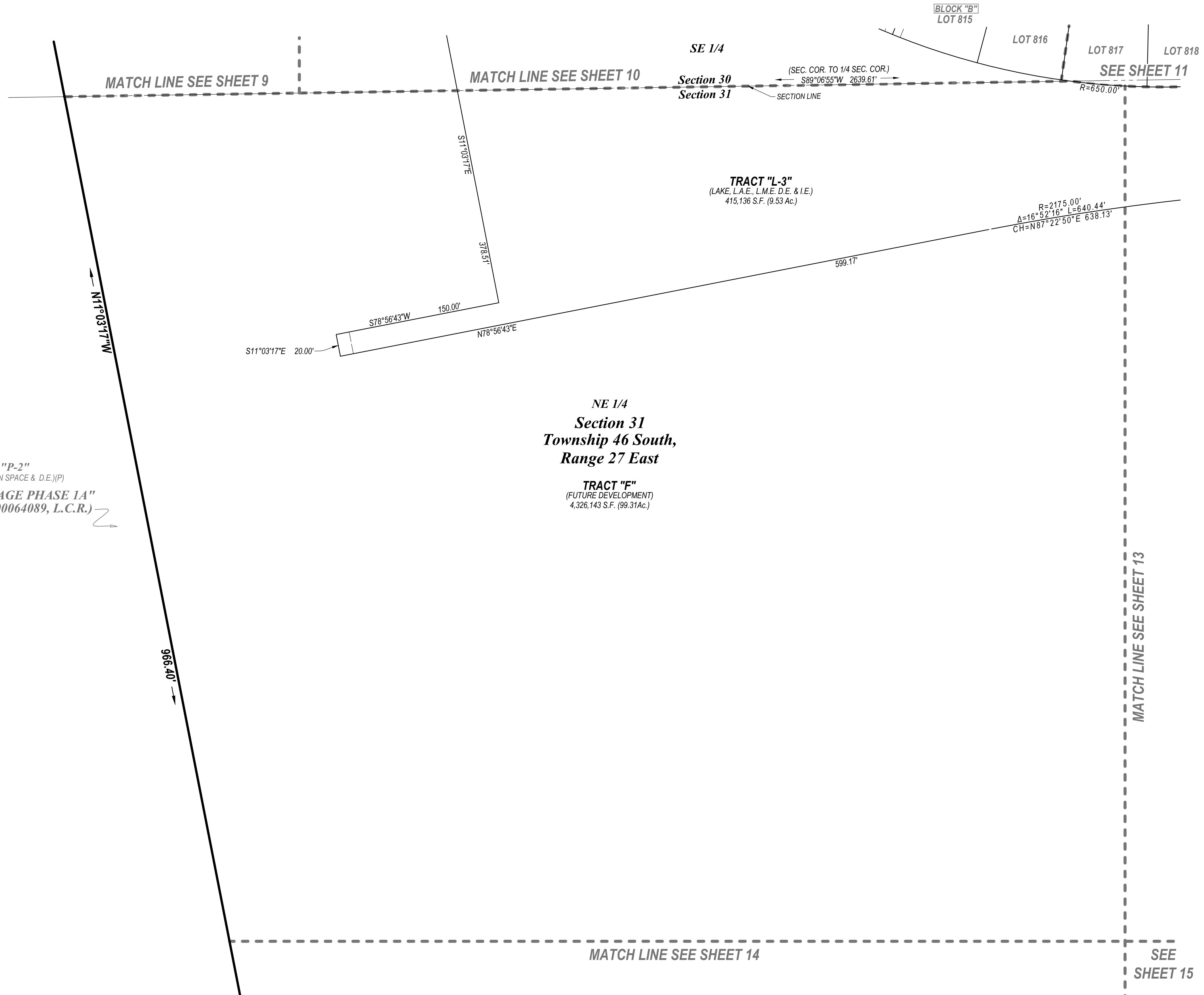


SHEET INDEX
SCALE 1"=1500'



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TRACT "P-2"
(RESTORATION, OPEN SPACE & D.E.)(P)
"VERDANA VILLAGE PHASE 1A"
(INST. No. 2021000064089, L.C.R.)

NE 1/4
Section 31
Township 46 South,
Range 27 East

TRACT "F"
(FUTURE DEVELOPMENT)
4,326,143 S.F. (99.31Ac.)

DOS/PLT

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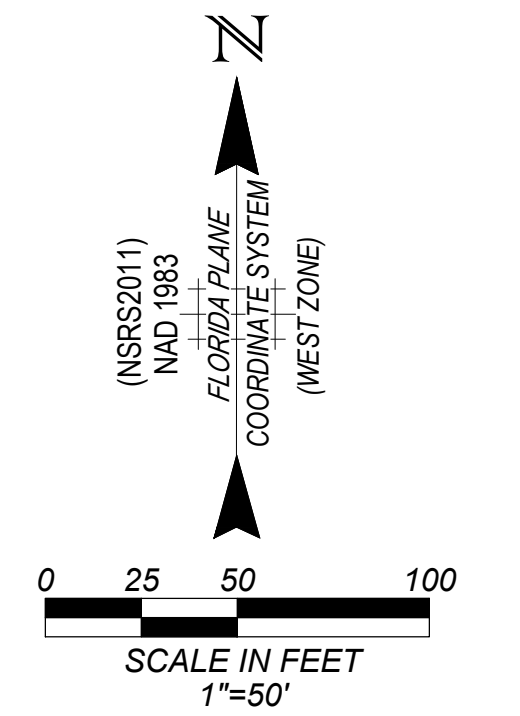
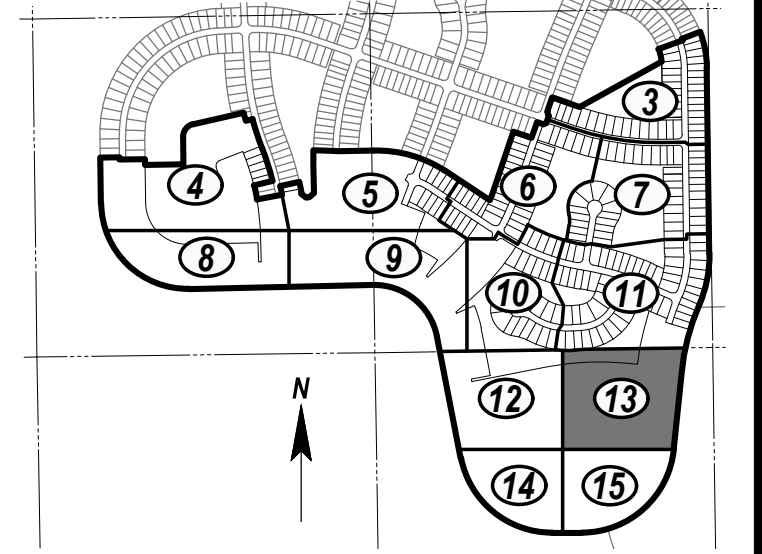
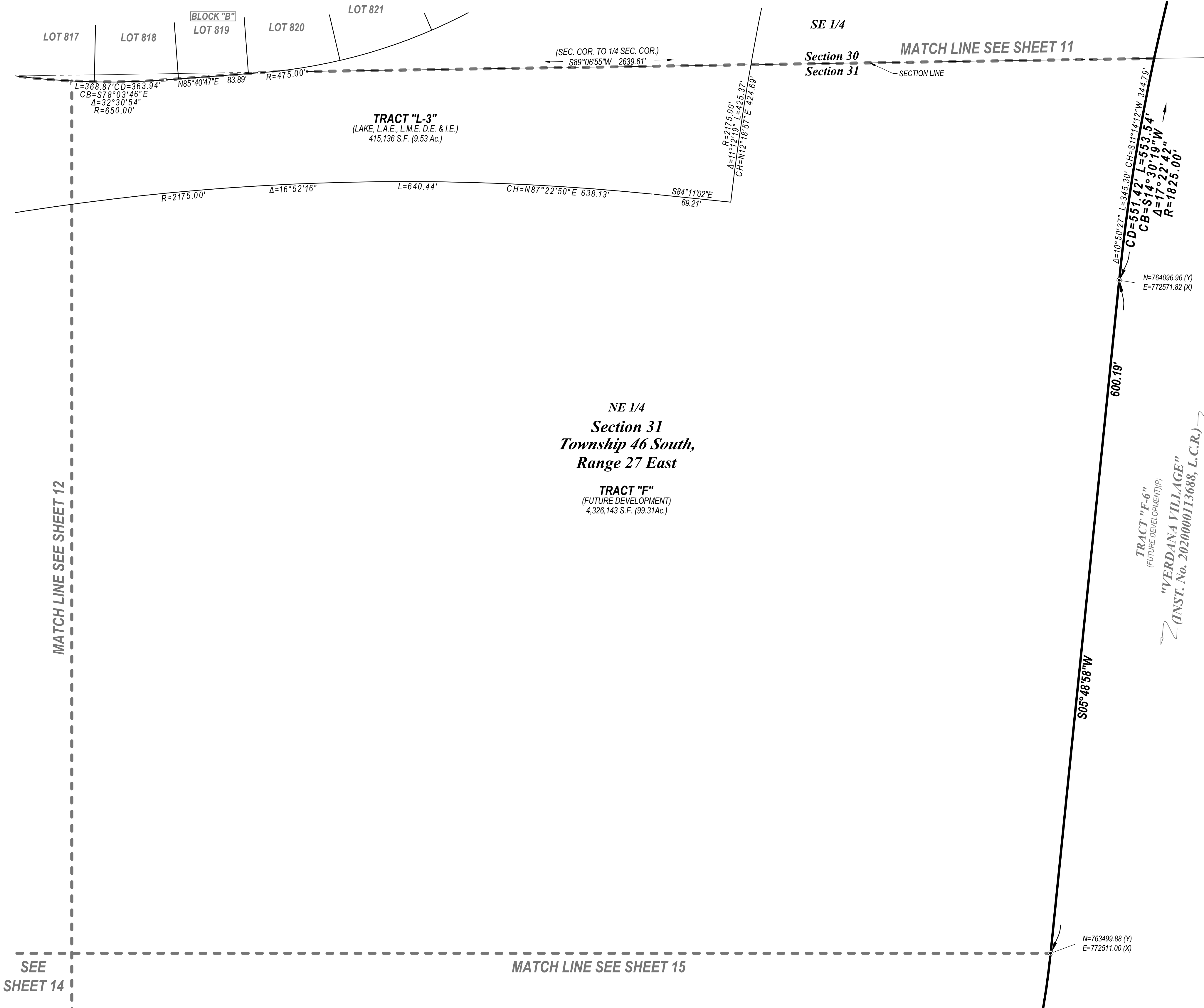
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INSTRUMENT NUMBER _____

SHEET 13 OF 15



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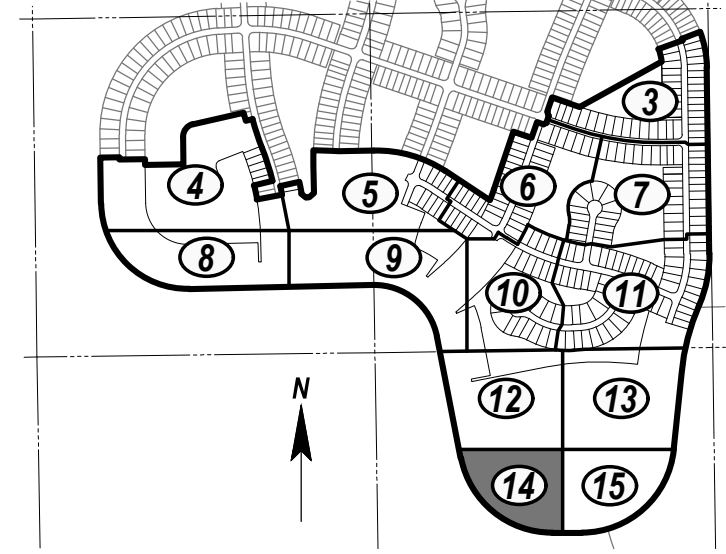
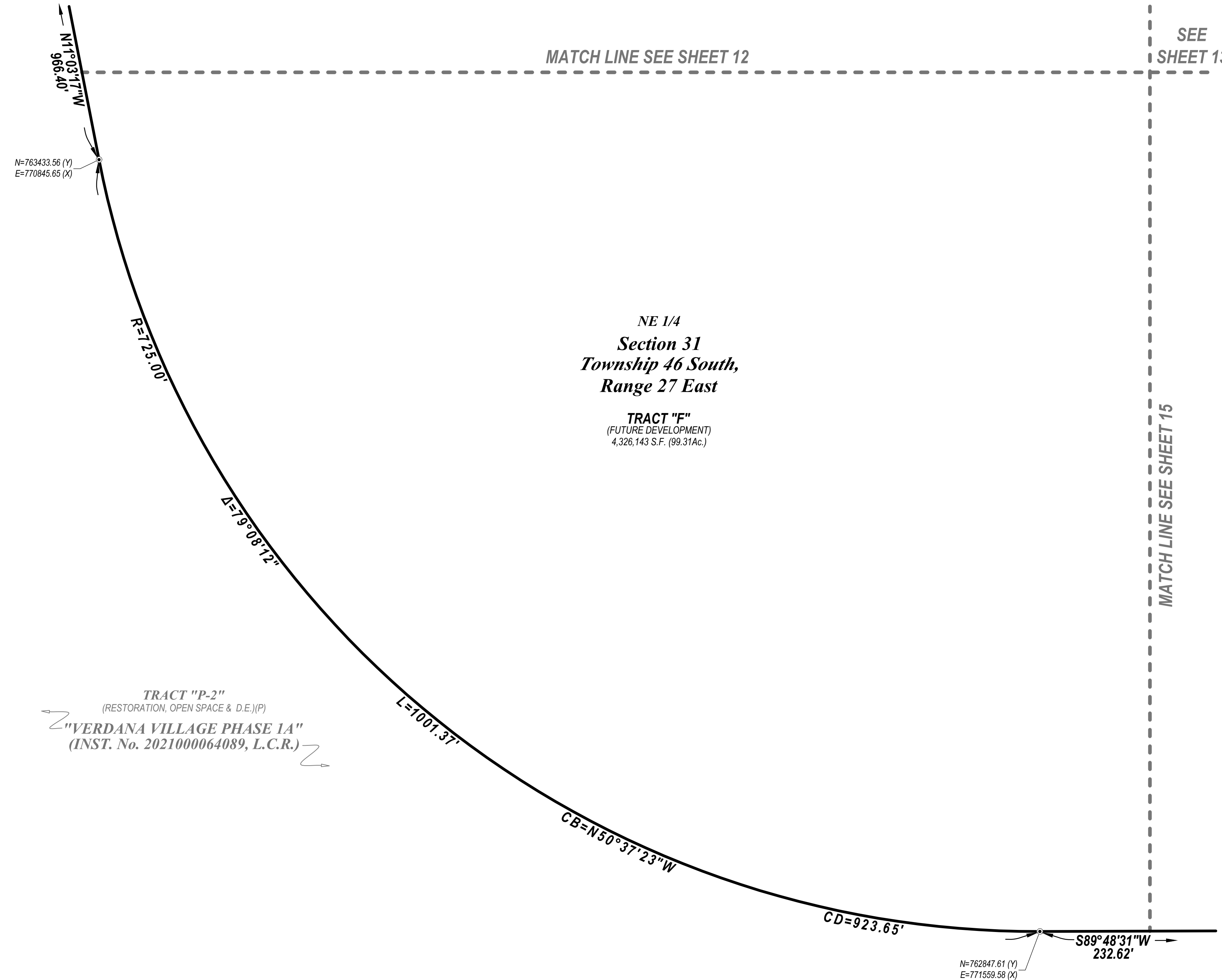
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VERDANA VILLAGE PHASE 2A/2B

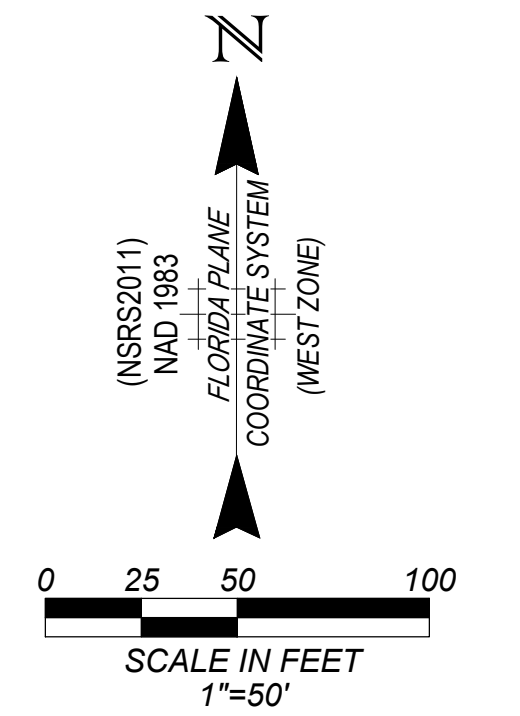
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SHEET 14 OF 15



SHEET INDEX
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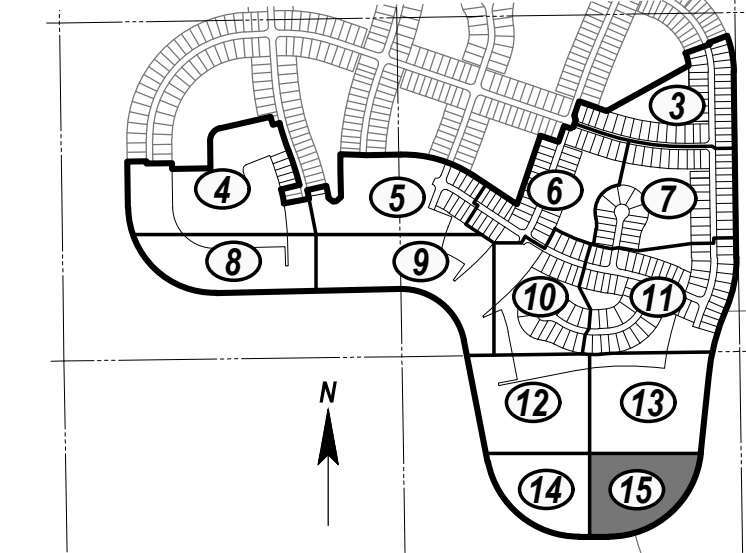
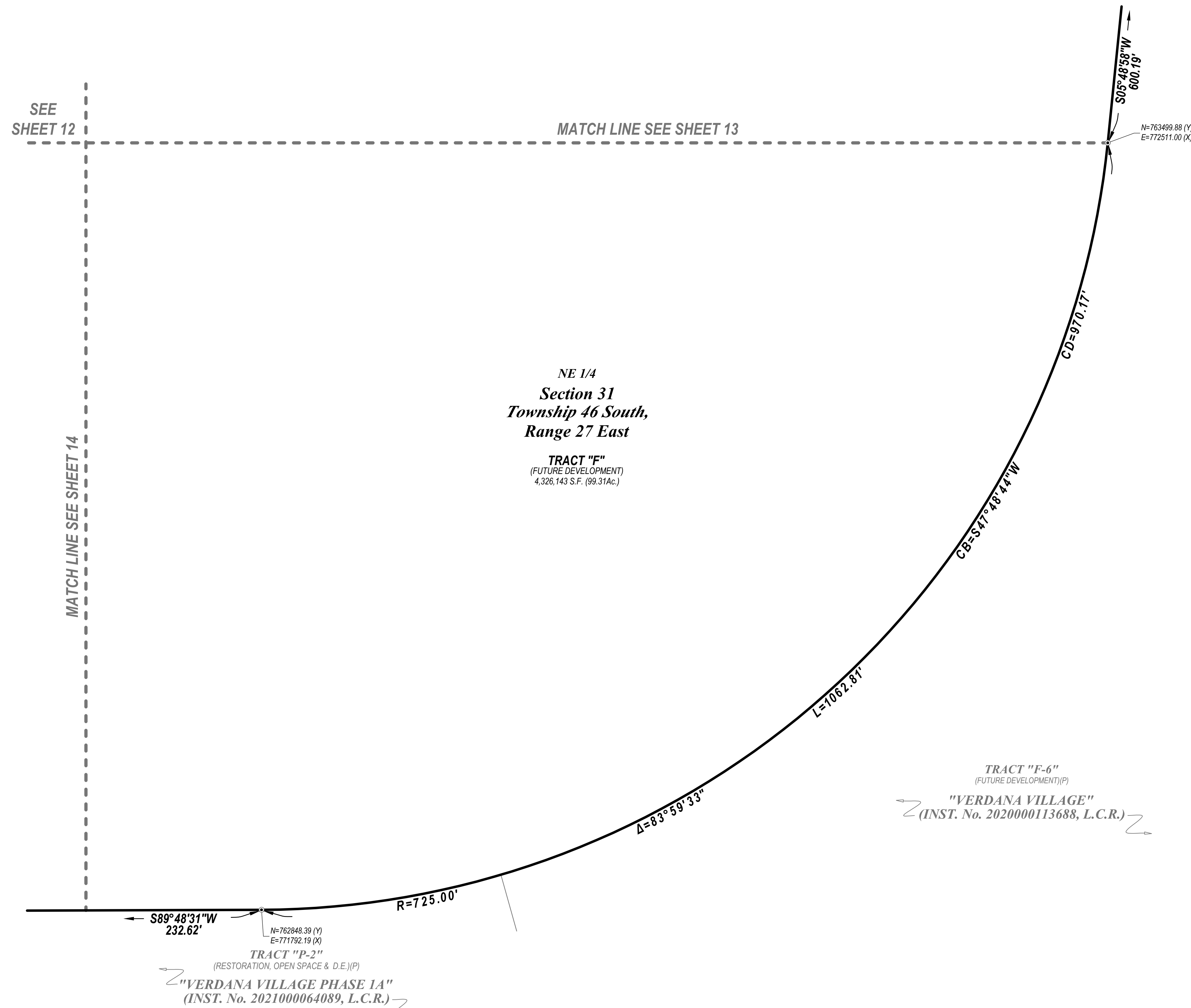
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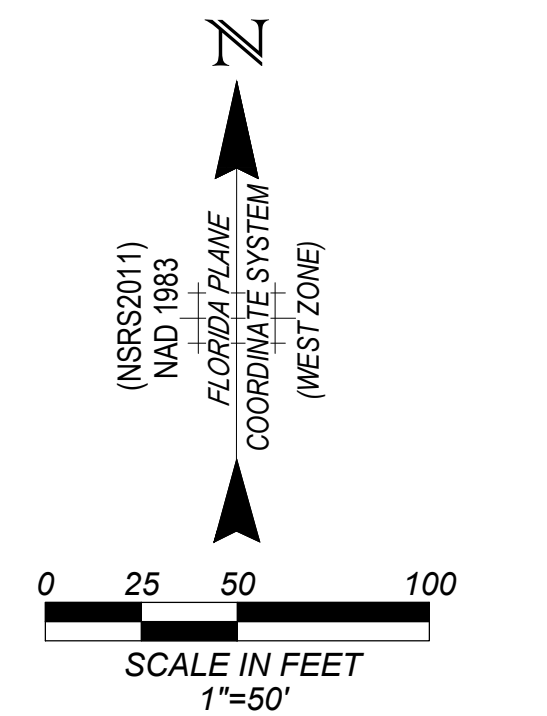
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49. W = WITH

This instrument was prepared without an opinion of title and after recording return to:
Gregory L. Urbancic, Esq.
Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail North, Suite 300
Naples, Florida 34103
(239) 435-3535

Consideration: \$10.00

(space above this line for recording data)

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED is made this ___ day of _____, 2022 between **TPL-LAND-SUB, LLC**, a Florida limited liability company, whose post office address is 21101 Design Parc Lane #103, Estero, FL 33928, as grantor ("**Grantor**"), and **V-DANA COMMUNITY DEVELOPMENT DISTRICT**, an independent special district established pursuant to Chapter 190, Florida Statutes, whose address is c/o Inframark, LLC, 2005 Pan Am Circle, Suite 300 Tampa , FL 33607, as grantee ("**Grantee**").

(Whenever used herein the terms "Grantor" and "Grantee" include all the parties to this instrument and the heirs, legal representatives, and assigns of individuals, and the successors and assigns of corporations, trusts and trustees)

WITNESSETH, that Grantor, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable considerations to Grantor in hand paid by Grantee, the receipt whereof is hereby acknowledged, has granted, bargained, and sold to Grantee, and Grantee's heirs and assigns forever, the land more particularly described on **Exhibit "A"** attached hereto and incorporated by reference herein, situate, lying and being in **Lee County, Florida** to-wit:

Subject to: real estate taxes for the year 2022 and subsequent years; zoning, building code and other use restrictions imposed by governmental authority; outstanding oil, gas and mineral rights of record, if any; any restrictions, reservations and easements common to the subdivision.

Together with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

To Have and to Hold, the same in fee simple forever.

And, Grantor hereby covenants with Grantee that Grantor is lawfully seized of land in fee simple; that Grantor has good right and lawful authority to sell and convey said land; that Grantor hereby fully warrants the title to said land and will defend the same against the lawful claims of all persons claiming by, through or under Grantor.

In Witness Whereof, Grantor has hereunto set Grantor's hand and seal the day and year first above written.

GRANTOR:

TPL-LAND-SUB, LLC,
a Florida limited liability company

WITNESSES:

Signature
Printed Name: _____

By: _____
Raymond Blacksmith, Manager

Signature
Printed Name: _____

STATE OF FLORIDA)
) ss.
COUNTY OF LEE)

The foregoing instrument was acknowledged before me by means of () physical presence or () online notarization, this ____ of _____, 2022, by Raymond Blacksmith, Manager of TPL-LAND-SUB, LLC, a Florida limited liability company, on behalf of said entity, who is () personally known to me or () has produced _____ as evidence of identification.

(SEAL)

NOTARY PUBLIC
Name: _____
(Type or Print)
My Commission Expires:

EXHIBIT "A"

Tracts R-1, L-4, L-5, and O-3, Verdana Village Phase 1B, a subdivision according to the plat thereof recorded as Instrument No. 2021000198492, of the Public Records of Lee County, Florida.



SOUTH FLORIDA WATER MANAGEMENT DISTRICT

February 10, 2022

Joseph Cameratta
TPL Land Sub, LLC
21101 Design Parc Lane, Suite 103
Estero, FL 33928

Delivered via email

Raymond Blacksmith
TP2 Land Sub, LLC
21101 Design Parc Lane, Suite 103
Estero, FL 33928

Delivered via email

**Subject: Verdana Village
Construction Completion Certification (CCC) - Partial Acceptance
Environmental Resource Permit (ERP) No. 36-103223-P
Lee County**

Dear Messrs. Cameratta and Blacksmith:

The South Florida Water Management District (District) is in receipt of your partial CCC for the above referenced ERP. Your partial CCC is accepted and the above referenced ERP is hereby converted from the construction phase to the operation and maintenance phase.

Acceptance of this partial CCC, including calculations and sketches for the completed portion of the project consisting of phase one highlighted on the phase sheet attached, is based on the District's review of the "As-built Certification and Request for Conversion to Operation Phase", Form 62-330.310(1), and a determination that construction is in substantial conformance with the plans and specifications approved by the District for the existing, developed portion of the site, in accordance with Section 62-330.310, Florida Administrative Code (FAC).

Staff understands that construction is ongoing and that a final CCC will be filed by your Florida registered professional upon completion of the project to address all outstanding aspects of the referenced ERP.

The previously permitted Above Ground Impoundment (AGI) system permitted under Permit #: 36-00326-S has been Deactivated.

If you have any questions or require additional assistance, please contact Derek Spoerl, E.I. at (239) 338-2929, x7721 or via email at dspoerl@sfwmd.gov.

Sincerely,

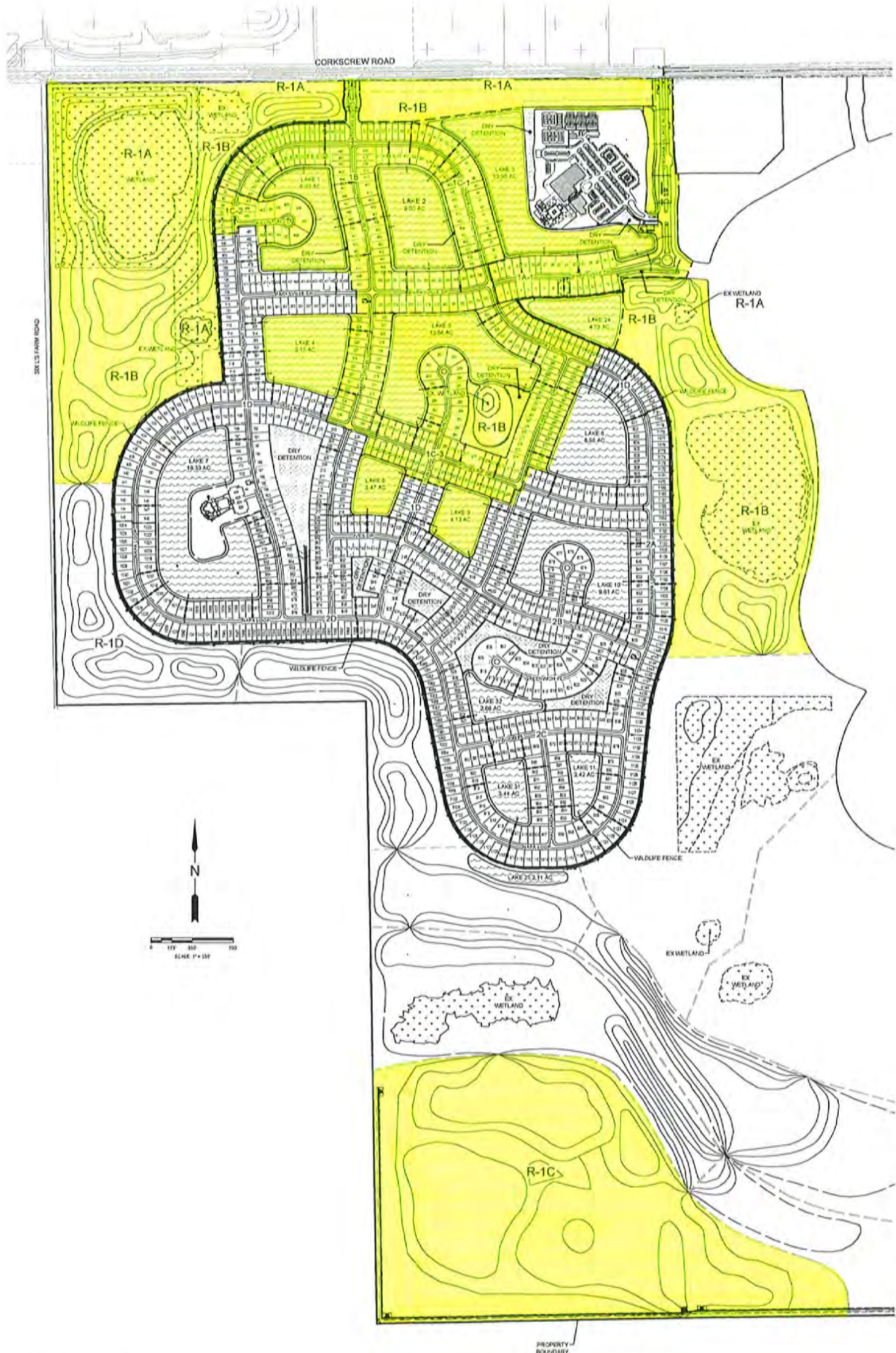
A handwritten signature in black ink that reads "Derek Spoerl". The signature is written in a cursive, slightly slanted style.

Derek Spoerl, E.I.
Engineering Specialist 3, Environmental Resource bureau

eEnclosures: Phase 1 Exhibit ([36-103223-P Cert Exhibit.pdf](#))
Location Map ([36-103223-P Exhibit 1.0 LocMap.pdf](#))
Notice of Rights ([Notice of Rights](#))

c: Brandon Frey, JR Evans Engineering, PA (E-Mail)

This document is filed in the ePermitting system under Permit Number 36-103223-P via the Application/Permit Section on the Records Search home page



**V-DANA
COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
V-Dana Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of V-Dana Community Development District, Lee County, Florida ("District") as of and for fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position thereof for the fiscal year ended then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 8, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

B. Law & Associates

July 8, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of V-Dana Community Development District, Lee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

The District was established on March 5, 2020 by Ordinance 20-03 of Lee County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. As a result, the balances as of and for the period ended September 30, 2020 are for less than an twelve month period.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a deficit net position balance of (\$1,972,031).
- The change in the District's total net position was (\$1,383,724), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balances of \$14,162,444, an increase of \$751,817 in comparison to the prior fiscal year. A portion of the fund balance is restricted for debt service and capital projects, and the remainder is deficit unassigned fund balance in the general fund.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Fund Financial Statements

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

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

	NET POSITION	
	SEPTEMBER 30,	
	2021	2020
Current and other assets	\$ 14,176,017	\$ 13,469,497
Capital assets, net of depreciation	17,877,633	2,767,542
Total assets	<u>32,053,650</u>	<u>16,237,039</u>
Current liabilities	550,725	123,535
Long-term liabilities	33,474,956	16,701,811
Total liabilities	<u>34,025,681</u>	<u>16,825,346</u>
Net Position		
Net investment in capital assets	(3,639,615	(1,772,417
Restricted))
Total net position	<u>\$ (1,972,031</u>	<u>\$ (588,307</u>

The District's net position decreased during the current fiscal year. The majority of the decrease is the result of Bond issuance costs and interest expense related to the District's Bonds.

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

	CHANGES IN NET POSITION	
	FOR THE PRIOD FROM INCEPTION TO SEPTEMBER 30, 2020 AND FOR THE	
	FISCAL YEAR ENDED SEPTEMBER 30, 2021	
	2021	2020
Revenues:		
Program revenues		
Charges for services	\$ 10,340	\$ 144
Operating grants and contributions	52,065	53,485
Capital grants and contributions	46,096	1,718
Total revenues	<u>108,50</u>	<u>55,347</u>
Expenses:		
General government	54,285	50,978
Physical environment	2,750	2,507
Bond issuance costs	512,82	525,10
Interest	5	0
Total expenses	<u>1,492,225</u>	<u>643,65</u>
Change in net position	(1,383,724)	(588,307)
Net position - beginning	(588,307)	-
Net position - ending	<u>\$ (1,972,031</u>	<u>\$ (588,307</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$1,492,225. The costs of the District's activities were funded by program revenues, which were comprised primarily of Developer contributions in the prior fiscal year and Developer contributions and interest earnings in the current fiscal year. The increase in program revenues is primarily due to investment earnings on funds in the Bond trust accounts. The increase in current fiscal year expenses is primarily the result of an increase in interest expense related to the District's Bonds.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2021, the District had \$17,877,633 invested in infrastructure in progress. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2021, the District had \$33,495,000 in Bonds outstanding for its governmental activities. During the current fiscal year, the District issued \$16,645,000 in Special Assessment Bonds, Series 2021. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

It is anticipated that the general operations of the District will increase as the District is built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the V-Dana Community Development District's Finance Department at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	Governmental Activities
ASSETS	
Cash	\$ 7,285
Due from Developer	3,144
Restricted assets:	
Cash	14,165,588
Capital assets:	
Nondepreciable	17,877,633
Total assets	32,053,650
 LIABILITIES	
Accounts payable	10,429
Accrued interest payable	540,296
Non-current liabilities:	
Due within one year	315,000
Due in more than one year	33,159,956
	34,025,681
 NET POSITION	
Net investment in capital assets	(3,639,615)
Restricted for debt service	1,667,584
Total net position	\$ (1,972,031)

See notes to the financial statements

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<u>Functions/Programs</u>	<u>Program Revenues</u>				Net (Expense)
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Revenue and Changes in Net Position</u>
Primary government:					
Governmental activities:					
General government	\$ 54,285	\$ 4,970	\$ 49,315	\$ -	\$ -
Physical environment	2,750	-	2,750	46,09	46,096
Interest on long-term debt	922,365	5,37	-	6	(916,995)
Bond issuance costs	512,825	-	-	-	(512,825)
Total governmental activities	<u>1,492,225</u>	<u>10,340</u>	<u>52,065</u>	<u>46,096</u>	<u>(1,383,724)</u>
					Change in net position (1,383,724)
					Net position - beginning (588,307)
					<u>Net position - ending \$ (1,972,031)</u>

See notes to the financial statements

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 7,285	\$ 2,207,880	\$11,957,708	\$14,172,873
Due from Developer	3,144	-	-	3,144
Total assets	\$ 10,429	\$ 2,207,880	\$11,957,708	\$14,176,017
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 10,429	\$ -	\$ -	\$ 10,429
Total liabilities	10,429	-	-	10,429
Deferred inflows of resources:				
Unavailable revenue - Developer	3,144	-	-	3,144
Total deferred inflows of resources	3,144	-	-	3,144
Fund balances:				
Restricted for:				
Debt service	-	2,207,880	-	2,207,880
Capital projects	-	-	11,957,708	11,957,708
Unassigned	(3,144)	-	-	(3,144)
Total fund balances	(3,144)	2,207,880	11,957,708	14,162,444
Total liabilities, deferred inflows, and fund balances	\$ 10,429	\$ 2,207,880	\$11,957,708	\$14,176,017

See notes to the financial statements

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENTS OF NET POSITION
SEPTEMBER 30, 2021**

Total fund balances - governmental funds \$14,162,444

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

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

Cost of capital assets	17,877,633	
Accumulated depreciation	-	17,877,633

Assets recorded in the governmental fund financial statements that are not available to pay for current-period expenditures are unavailable revenue in the governmental funds.

3,144

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

Accrued interest payable	(540,296)	
Discount on bonds	143,344	
Premium on bonds	(123,300)	
Bonds payable	(33,495,000)	(34,015,252)

Net position of governmental activities	\$ (1,972,031)
---	----------------

See notes to the financial statements

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 4,970	\$ -	\$ -	\$ 4,970
Developer contributions	48,921	-	-	48,921
Interest earnings	-	5,37	46,09	51,466
Total revenues	53,891	5,370	46,096	105,357
EXPENDITURES				
Current:				
General government	54,285	-	-	54,285
Physical environment	2,750	-	-	2,750
Debt Service:				
Interest	-	443,569	-	443,569
Bond issue costs	-	-	512,825	512,825
Capital outlay	-	-	15,110,091	15,110,091
Total expenditures	57,035	443,569	15,622,916	16,123,520
Excess (deficiency) of revenues over (under) expenditures	(3,144)	(438,199)	(15,576,820)	(16,018,163)
OTHER FINANCING SOURCES (USES)				
Transfer in (out)	-	(2,065)	2,065	-
Bond premium	-	-	124,980	124,980
Bond proceeds	-	1,399,369	15,245,631	16,645,000
Total other financing sources (uses)	-	1,397,304	15,372,676	16,769,980
Net change in fund balances	(3,144)	959,105	(204,144)	751,817
Fund balances - beginning	-	1,248,775	12,161,852	13,410,627
Fund balances - ending	\$ (3,144)	\$ 2,207,880	\$11,957,708	\$14,162,444

See notes to the financial statements

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balances - total governmental funds \$ 751,817

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

Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is eliminated and capitalized in the statement of net position. 15,110,091

Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position. (16,645,000)

Certain revenues were unavailable for the fund financial statements in the prior fiscal year. In the current fiscal year, these revenues were recorded in the governmental fund financial statements. 3,144

In connection with the issuance of the Bonds, the original issue premium is reported as a financing source when debt is first issued, whereas this amount is eliminated in the statement of activities and increases long-term liabilities in the statement of net position. (124,980)

Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities. (3,165)

The change in accrued interest on long-term liabilities between the current and prior fiscal year recorded in the statement of activities but not in the governmental fund financial statements. (475,631)

Change in net position of governmental activities \$ (1,383,724)

See notes to the financial statements

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

V-Dana Community Development District ("District") was established on March 5, 2020 by Ordinance 20-03 of Lee County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2021, all of the Board members are affiliated with Cam Village Development, LLC ("Developer").

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.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

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

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

The District operations were mainly funded by Developer contributions in the current fiscal year.

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District

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 for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

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

Prepaid Items

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

Capital Assets

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

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

No depreciation has been taken as the District's infrastructure and other capital assets are under construction.

Unearned Revenue

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's had no investments at September 30, 2021.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ 2,767,542	\$ 15,110,091	\$ -	\$ 17,877,633
Total capital assets, not being depreciated	2,767,542	15,110,091	-	17,877,633
Governmental activities capital assets, net	\$ 2,767,542	\$ 15,110,091	\$ -	\$ 17,877,633

NOTE 5 – CAPITAL ASSETS (Continued)

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$113,120,000 and is estimated to be completed in two phases. The Series 2020 Assessment Area One Project is estimated at \$32,858,000. The Series 2021 Assessment Area One Project is estimated at \$21,347,000. The infrastructure will include water management, water and sewer utility, roads, environmental and wildlife restoration, mitigation, and flood control. A portion of the project costs are expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer. Upon completion, certain improvements will be conveyed to other entities for ownership and maintenance.

The infrastructure in the current and prior fiscal years were acquired from the Developer.

NOTE 6 – LONG TERM LIABILITIES

Series 2020

On August 25, 2020, the District issued \$16,850,000 of Special Assessment Bonds, Series 2020 consisting of multiple Term Bonds with fixed interest rates ranging from 3.0% to 4.1 % with due dates from May 1, 2025 through May 1, 2051. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2022 through May 1, 2051.

The Series 2020 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Issuer.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2021.

Series 2021

In April 2021, the District issued \$16,645,000 of Special Assessment Bonds, Series 2021 consisting of multiple Term Bonds with fixed interest rates ranging from 2.6% to 4.10% with due dates from May 1, 2026 through May 1, 2052. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2021. Principal on the Bonds is to be paid serially commencing May 1, 2023 through May 1, 2052.

The Series 2021 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Issuer.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2021.

NOTE 6 – LONG TERM LIABILITIES (Continued)

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2020	\$ 16,850,000	\$ -	\$ -	\$ 16,850,000	\$ 315,00
Less: original discount	(148,189)	-	4,845	(143,344)	
Series 2021		16,645,000		16,645,000	-
Plus: original issue premium		124,980	(1,680)	123,300	
Total	<u>\$ 16,701,811</u>	<u>\$ 16,769,980</u>	<u>\$ 3,165</u>	<u>\$ 33,474,956</u>	<u>\$ 315,00</u>

At September 30, 2021, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2022	\$ 315,000	\$ 1,275,327	\$ 1,590,327
2023	650,000	1,250,604	1,900,604
2024	670,000	1,232,404	1,902,404
2025	690,000	1,213,644	1,903,644
2026	710,000	1,194,324	1,904,324
2027-2031	3,915,000	5,612,300	9,527,300
2032-2036	4,675,000	4,871,056	9,546,056
2037-204	5,660,000	3,906,913	9,566,913
2042-2046	6,885,000	2,713,200	9,598,200
2047-2051	8,410,000	1,219,200	9,629,200
2052	915,000	36,600	951,600
	<u>\$ 33,495,000</u>	<u>\$ 24,525,572</u>	<u>\$ 58,020,572</u>

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$48,921. In addition, \$3,144 is reported as a receivable and unavailable revenues at September 30, 2021.

NOTE 8 – CONCENTRATION

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

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting 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 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since the inception of the District.

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts	Actual Amounts Original & Final	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 168,000	\$ 4,970	\$ (163,030)
Developer contributions	-	48,921	48,921
Total revenues	<u>168,000</u>	<u>53,891</u>	<u>(114,109)</u>
EXPENDITURES			
Current:			
General government	120,420	54,285	66,135
Physical environment	<u>47,580</u>	<u>2,750</u>	<u>44,830</u>
Total expenditures	<u>168,000</u>	<u>57,035</u>	<u>110,965</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>(3,144)</u>	<u>\$ (3,144)</u>
Fund balance - beginning		<u>-</u>	
Fund balance - ending		<u>\$ (3,144)</u>	

See notes to required supplementary information

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2021	None
Number of independent contractors compensated in September 2021	None
Employee compensation for FYE 9/30/2021 (paid/accrued)	Not applicable
Independent contractor compensation for FYE 9/30/2021	Not applicable
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See page 20
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2021	Not applicable
Ad valorem taxes collected FYE 9/30/2021	Not applicable
Outstanding Bonds:	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Operations and maintenance - \$70 per lot
Special assessments collected FYE 9/30/2021	\$4,970.00 Off Roll
Outstanding Bonds:	
Series 2020, due May 1, 2051	see Note 6 page 18 for details
Series 2021, due May 1, 2052	see Note 6 page 18 for details



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
V-Dana Community Development District
Lee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of V-Dana Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated July 8, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Deane & Associates

July 8, 2022



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

To the Board of Supervisors
V-Dana Community Development District
Lee County, Florida

We have examined V-Dana Community Development District, Lee County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021.

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

Grau & Associates

July 8, 2022



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

To the Board of Supervisors
V-Dana Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of V-Dana Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated July 8, 2022.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated July 8, 2022, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

We wish to thank the District, and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

July 8, 2022

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2020.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2021.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2021.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2021. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 22.

**V-DANA
COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
V-Dana Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of V-Dana Community Development District, Lee County, Florida ("District") as of and for fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position thereof for the fiscal year ended then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 8, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

B. Law & Associates

July 8, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of V-Dana Community Development District, Lee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

The District was established on March 5, 2020 by Ordinance 20-03 of Lee County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. As a result, the balances as of and for the period ended September 30, 2020 are for less than an twelve month period.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a deficit net position balance of (\$1,972,031).
- The change in the District's total net position was (\$1,383,724), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balances of \$14,162,444, an increase of \$751,817 in comparison to the prior fiscal year. A portion of the fund balance is restricted for debt service and capital projects, and the remainder is deficit unassigned fund balance in the general fund.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Fund Financial Statements

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

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

	NET POSITION	
	SEPTEMBER 30,	
	2021	2020
Current and other assets	\$ 14,176,017	\$ 13,469,497
Capital assets, net of depreciation	17,877,633	2,767,542
Total assets	<u>32,053,650</u>	<u>16,237,039</u>
Current liabilities	550,725	123,535
Long-term liabilities	33,474,956	16,701,811
Total liabilities	<u>34,025,681</u>	<u>16,825,346</u>
Net Position		
Net investment in capital assets	(3,639,615	(1,772,417
Restricted))
Total net position	<u>\$ (1,972,031</u>	<u>\$ (588,307</u>

The District's net position decreased during the current fiscal year. The majority of the decrease is the result of Bond issuance costs and interest expense related to the District's Bonds.

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

	CHANGES IN NET POSITION	
	FOR THE PRIOD FROM INCEPTION TO SEPTEMBER 30, 2020 AND FOR THE	
	FISCAL YEAR ENDED SEPTEMBER 30, 2021	
	2021	2020
Revenues:		
Program revenues		
Charges for services	\$ 10,340	\$ 144
Operating grants and contributions	52,065	53,485
Capital grants and contributions	46,096	1,718
Total revenues	<u>108,50</u>	<u>55,347</u>
Expenses:		
General government	54,285	50,978
Physical environment	2,750	2,507
Bond issuance costs	512,82	525,10
Interest	5	0
Total expenses	<u>1,492,225</u>	<u>643,65</u>
Change in net position	(1,383,724)	(588,307)
Net position - beginning	(588,307)	-
Net position - ending	<u>\$ (1,972,031</u>	<u>\$ (588,307</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$1,492,225. The costs of the District's activities were funded by program revenues, which were comprised primarily of Developer contributions in the prior fiscal year and Developer contributions and interest earnings in the current fiscal year. The increase in program revenues is primarily due to investment earnings on funds in the Bond trust accounts. The increase in current fiscal year expenses is primarily the result of an increase in interest expense related to the District's Bonds.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2021, the District had \$17,877,633 invested in infrastructure in progress. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2021, the District had \$33,495,000 in Bonds outstanding for its governmental activities. During the current fiscal year, the District issued \$16,645,000 in Special Assessment Bonds, Series 2021. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

It is anticipated that the general operations of the District will increase as the District is built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the V-Dana Community Development District's Finance Department at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	Governmental Activities
ASSETS	
Cash	\$ 7,285
Due from Developer	3,144
Restricted assets:	
Cash	14,165,588
Capital assets:	
Nondepreciable	17,877,633
Total assets	32,053,650
 LIABILITIES	
Accounts payable	10,429
Accrued interest payable	540,296
Non-current liabilities:	
Due within one year	315,000
Due in more than one year	33,159,956
	34,025,681
 NET POSITION	
Net investment in capital assets	(3,639,615)
Restricted for debt service	1,667,584
Total net position	\$ (1,972,031)

See notes to the financial statements

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<u>Functions/Programs</u>	<u>Program Revenues</u>				Net (Expense)
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Revenue and Changes in Net Position</u>
Primary government:					
Governmental activities:					
General government	\$ 54,285	\$ 4,970	\$ 49,315	\$ -	\$ -
Physical environment	2,750	-	2,750	46,09	46,096
Interest on long-term debt	922,365	5,37	-	6	(916,995)
Bond issuance costs	512,825	-	-	-	(512,825)
Total governmental activities	<u>1,492,225</u>	<u>10,340</u>	<u>52,065</u>	<u>46,096</u>	<u>(1,383,724)</u>
					Change in net position (1,383,724)
					Net position - beginning (588,307)
					<u>Net position - ending \$ (1,972,031)</u>

See notes to the financial statements

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 7,285	\$ 2,207,880	\$11,957,708	\$14,172,873
Due from Developer	3,144	-	-	3,144
Total assets	\$ 10,429	\$ 2,207,880	\$11,957,708	\$14,176,017
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 10,429	\$ -	\$ -	\$ 10,429
Total liabilities	10,429	-	-	10,429
Deferred inflows of resources:				
Unavailable revenue - Developer	3,144	-	-	3,144
Total deferred inflows of resources	3,144	-	-	3,144
Fund balances:				
Restricted for:				
Debt service	-	2,207,880	-	2,207,880
Capital projects	-	-	11,957,708	11,957,708
Unassigned	(3,144)	-	-	(3,144)
Total fund balances	(3,144)	2,207,880	11,957,708	14,162,444
Total liabilities, deferred inflows, and fund balances	\$ 10,429	\$ 2,207,880	\$11,957,708	\$14,176,017

See notes to the financial statements

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENTS OF NET POSITION
SEPTEMBER 30, 2021**

Total fund balances - governmental funds \$14,162,444

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

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

Cost of capital assets	17,877,633	
Accumulated depreciation	-	17,877,633

Assets recorded in the governmental fund financial statements that are not available to pay for current-period expenditures are unavailable revenue in the governmental funds.

3,144

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

Accrued interest payable	(540,296)	
Discount on bonds	143,344	
Premium on bonds	(123,300)	
Bonds payable	(33,495,000)	(34,015,252)

Net position of governmental activities	\$ (1,972,031)
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See notes to the financial statements

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 4,970	\$ -	\$ -	\$ 4,970
Developer contributions	48,921	-	-	48,921
Interest earnings	-	5,37	46,09	51,466
Total revenues	53,891	5,370	46,096	105,357
EXPENDITURES				
Current:				
General government	54,285	-	-	54,285
Physical environment	2,750	-	-	2,750
Debt Service:				
Interest	-	443,569	-	443,569
Bond issue costs	-	-	512,825	512,825
Capital outlay	-	-	15,110,091	15,110,091
Total expenditures	57,035	443,569	15,622,916	16,123,520
Excess (deficiency) of revenues over (under) expenditures	(3,144)	(438,199)	(15,576,820)	(16,018,163)
OTHER FINANCING SOURCES (USES)				
Transfer in (out)	-	(2,065)	2,065	-
Bond premium	-	-	124,980	124,980
Bond proceeds	-	1,399,369	15,245,631	16,645,000
Total other financing sources (uses)	-	1,397,304	15,372,676	16,769,980
Net change in fund balances	(3,144)	959,105	(204,144)	751,817
Fund balances - beginning	-	1,248,775	12,161,852	13,410,627
Fund balances - ending	\$ (3,144)	\$ 2,207,880	\$11,957,708	\$14,162,444

See notes to the financial statements

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balances - total governmental funds \$ 751,817

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

Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is eliminated and capitalized in the statement of net position. 15,110,091

Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position. (16,645,000)

Certain revenues were unavailable for the fund financial statements in the prior fiscal year. In the current fiscal year, these revenues were recorded in the governmental fund financial statements. 3,144

In connection with the issuance of the Bonds, the original issue premium is reported as a financing source when debt is first issued, whereas this amount is eliminated in the statement of activities and increases long-term liabilities in the statement of net position. (124,980)

Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities. (3,165)

The change in accrued interest on long-term liabilities between the current and prior fiscal year recorded in the statement of activities but not in the governmental fund financial statements. (475,631)

Change in net position of governmental activities \$ (1,383,724)

See notes to the financial statements

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

V-Dana Community Development District ("District") was established on March 5, 2020 by Ordinance 20-03 of Lee County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2021, all of the Board members are affiliated with Cam Village Development, LLC ("Developer").

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.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

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

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

The District operations were mainly funded by Developer contributions in the current fiscal year.

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District

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 for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

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

Prepaid Items

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

Capital Assets

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

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

No depreciation has been taken as the District's infrastructure and other capital assets are under construction.

Unearned Revenue

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's had no investments at September 30, 2021.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ 2,767,542	\$ 15,110,091	\$ -	\$ 17,877,633
Total capital assets, not being depreciated	<u>2,767,542</u>	<u>15,110,091</u>	<u>-</u>	<u>17,877,633</u>
Governmental activities capital assets, net	<u>\$ 2,767,542</u>	<u>\$ 15,110,091</u>	<u>\$ -</u>	<u>\$ 17,877,633</u>

NOTE 5 – CAPITAL ASSETS (Continued)

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$113,120,000 and is estimated to be completed in two phases. The Series 2020 Assessment Area One Project is estimated at \$32,858,000. The Series 2021 Assessment Area One Project is estimated at \$21,347,000. The infrastructure will include water management, water and sewer utility, roads, environmental and wildlife restoration, mitigation, and flood control. A portion of the project costs are expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer. Upon completion, certain improvements will be conveyed to other entities for ownership and maintenance.

The infrastructure in the current and prior fiscal years were acquired from the Developer.

NOTE 6 – LONG TERM LIABILITIES

Series 2020

On August 25, 2020, the District issued \$16,850,000 of Special Assessment Bonds, Series 2020 consisting of multiple Term Bonds with fixed interest rates ranging from 3.0% to 4.1 % with due dates from May 1, 2025 through May 1, 2051. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2022 through May 1, 2051.

The Series 2020 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Issuer.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2021.

Series 2021

In April 2021, the District issued \$16,645,000 of Special Assessment Bonds, Series 2021 consisting of multiple Term Bonds with fixed interest rates ranging from 2.6% to 4.10% with due dates from May 1, 2026 through May 1, 2052. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2021. Principal on the Bonds is to be paid serially commencing May 1, 2023 through May 1, 2052.

The Series 2021 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Issuer.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2021.

NOTE 6 – LONG TERM LIABILITIES (Continued)

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2020	\$ 16,850,000	\$ -	\$ -	\$ 16,850,000	\$ 315,00
Less: original discount	(148,189)	-	4,845	(143,344)	
Series 2021		16,645,000		16,645,000	-
Plus: original issue premium		124,980	(1,680)	123,300	
Total	<u>\$ 16,701,811</u>	<u>\$ 16,769,980</u>	<u>\$ 3,165</u>	<u>\$ 33,474,956</u>	<u>\$ 315,00</u>

At September 30, 2021, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2022	\$ 315,000	\$ 1,275,327	\$ 1,590,327
2023	650,000	1,250,604	1,900,604
2024	670,000	1,232,404	1,902,404
2025	690,000	1,213,644	1,903,644
2026	710,000	1,194,324	1,904,324
2027-2031	3,915,000	5,612,300	9,527,300
2032-2036	4,675,000	4,871,056	9,546,056
2037-204	5,660,000	3,906,913	9,566,913
2042-2046	6,885,000	2,713,200	9,598,200
2047-2051	8,410,000	1,219,200	9,629,200
2052	915,000	36,600	951,600
	<u>\$ 33,495,000</u>	<u>\$ 24,525,572</u>	<u>\$ 58,020,572</u>

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$48,921. In addition, \$3,144 is reported as a receivable and unavailable revenues at September 30, 2021.

NOTE 8 – CONCENTRATION

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

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting 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 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since the inception of the District.

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts	Actual	Variance with Final Budget - Positive (Negative)
	Amounts Original & Final		
REVENUES			
Assessments	\$ 168,000	\$ 4,970	\$ (163,030)
Developer contributions	-	48,921	48,921
Total revenues	<u>168,000</u>	<u>53,891</u>	<u>(114,109)</u>
EXPENDITURES			
Current:			
General government	120,420	54,285	66,135
Physical environment	<u>47,580</u>	<u>2,750</u>	<u>44,830</u>
Total expenditures	<u>168,000</u>	<u>57,035</u>	<u>110,965</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>(3,144)</u>	<u>\$ (3,144)</u>
Fund balance - beginning		<u>-</u>	
Fund balance - ending		<u>\$ (3,144)</u>	

See notes to required supplementary information

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

**V-DANA COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2021	None
Number of independent contractors compensated in September 2021	None
Employee compensation for FYE 9/30/2021 (paid/accrued)	Not applicable
Independent contractor compensation for FYE 9/30/2021	Not applicable
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See page 20
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2021	Not applicable
Ad valorem taxes collected FYE 9/30/2021	Not applicable
Outstanding Bonds:	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Operations and maintenance - \$70 per lot
Special assessments collected FYE 9/30/2021	\$4,970.00 Off Roll
Outstanding Bonds:	
Series 2020, due May 1, 2051	see Note 6 page 18 for details
Series 2021, due May 1, 2052	see Note 6 page 18 for details



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
V-Dana Community Development District
Lee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of V-Dana Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated July 8, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Deane & Associates

July 8, 2022



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

To the Board of Supervisors
V-Dana Community Development District
Lee County, Florida

We have examined V-Dana Community Development District, Lee County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021.

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

Grau & Associates

July 8, 2022



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

To the Board of Supervisors
V-Dana Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of V-Dana Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated July 8, 2022.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated July 8, 2022, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

We wish to thank the District, and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

July 8, 2022

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2020.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2021.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2021.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2021. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 22.

RESOLUTION 2022-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF V-DANA COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, the District’s Board of Supervisors (hereinafter the “Board”), is statutorily authorized to exercise the powers granted to the District, but has not heretofore met; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time, and location of the District’s meetings.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF V-DANA COMMUNITY DEVELOPMENT DISTRICT THAT:

Section 1. The annual public meeting schedule of the Board of Supervisors of the for the Fiscal Year 2023 attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.

Section 2. The District Manager is hereby directed to submit a copy of the Fiscal Year 2023 annual public meeting schedule to Lee County and the Department of Economic Opportunity.

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

PASSED AND ADOPTED THIS 17TH DAY OF AUGUST, 2022

ATTEST:

**V-DANA
COMMUNITY DEVELOPMENT
DISTRICT**

SECRETARY/ASSISTANT SECRETARY

CHAIRMAN

EXHIBIT A

**BOARD OF SUPERVISORS MEETING DATES
V-DANA COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023**

October	19, 2022	1:30 p.m.
November	16, 2022	1:30 p.m.
December	14, 2022	1:30 p.m.
January	18, 2023	1:30 p.m.
February	15, 2023	1:30 p.m.
March	15, 2023	1:30 p.m.
April	19, 2023	1:30 p.m.
May	17, 2023	1:30 p.m.
June	14, 2023	1:30 p.m.
July	19, 2023	1:30 p.m.
August	16, 2023	1:30 p.m.
September	20, 2023	1:30 p.m.

**All meetings will convene at the offices of Cameratta Companies located at 21101 Design Parc Ln.
Suite #103, Estero, FL 33928.**

**V-DANA
COMMUNITY DEVELOPMENT DISTRICT**

June 03, 2022, Minutes of the Regular Meeting

Minutes of the Regular Meeting

The Regular Meetings of the Board of Supervisors for the V-Dana Community Development District was held on **Wednesday, June 03, 2022, at 1:30 p.m.** at the Offices of Cameratta Companies located at 21101 Design Parc Ln., Suite #103, Estero, FL 33928.

1. CALL TO ORDER

Brian Lamb called the Regular Meetings of the Board of Supervisors of the V-Dana Community Development District to order on **Wednesday, June 03, 2022, at 1:30 p.m.**

Board Members Present and Constituting a Quorum:

Anthony Cameratta	Vice-Chair
Cheryl Smith	Supervisor
Laura Youmans	Supervisor

Staff Members Present:

Brian Lamb	District Manager, Inframark	
Greg Urbancic	District Counsel, Coleman Yovanovich & Koester	<i>(via conference call)</i>
Carl Barraco	District Engineer, Barraco & Associates	<i>(via conference call)</i>
Dominic Cameratta	Cam Village Development, LLC	

There were some members of the development team present.

There were no other members of the public in attendance.

2. PUBLIC COMMENT ON AGENDA ITEMS

There were no public comments.

3. BUSINESS ITEMS

A. Consideration of Resolution 2022-01; Approving Proposed FY 2022 Budget & Setting Public Hearing

Mr. Lamb reviewed the resolution and exhibits with the Board. This is starting the Budget process and set date for Public Hearing on August 17th at 1:00 PM.

MOTION TO:	Approve the Resolution 2022-01.
MADE BY:	Supervisor A. Cameratta
SECONDED BY:	Supervisor Smith
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED 3/0 - Motion Passed Unanimously

47 **B. Announcement of Qualified Electors**
48

49 Mr. Lamb announced there currently 44 qualified electors per the memorandum of Supervisors
50 of Electors Office.
51

52 **C. Consideration of Resolution 2022-02; Announcing Landowners Election**
53

54 Mr. Lamb announced the Landowners Election date and time which will be held on November
55 16th at 1:30 PM. There are available sample ballots and proxy at the day of the election. Seats 1,
56 2, and 3 are up for election. Due to conflict of time for the Landowners Election, the Board
57 motioned to amend the time and keep the same date and location. The new elected time for the
58 meeting held on November 16th will be at 3:00 PM and not at 1:30 PM.
59

60	MOTION TO:	Amend Resolution 2022-02 to correct the start time
61		of meeting, with same location and date.
62	MADE BY:	Supervisor Youmans
63	SECONDED BY:	Supervisor Smith
64	DISCUSSION:	None further
65	RESULT:	Called to Vote: Motion PASSED
66		3/0 - Motion Passed Unanimously

67 **D. General Matters of the District**
68

69
70 There were no discussions on general matters currently.
71

72 **3. CONSENT AGENDA**
73

74 **A. Consideration of Board of Supervisors Meeting Minutes April 20, 2022**

75 **B. Consideration of Operations and Maintenance Expenditures April 2022**

76 **C. Review of Financial Statements Month Ending April 30, 2022**
77

78 The Board reviewed the Consent Agenda items.
79

80	MOTION TO:	Approve the Consent Agenda A-C.
81	MADE BY:	Supervisor A. Carmeratta
82	SECONDED BY:	Supervisor Smith
83	DISCUSSION:	None further
84	RESULT:	Called to Vote: Motion PASSED
85		3/0 - Motion Passed Unanimously

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5. VENDOR AND STAFF REPORTS

- A. District Engineer**
- B. District Counsel**
- C. District Manager**

There were no vendor or staff reports at this time.

6. SUPERVISOR REQUESTS AND AUDIENCE COMMENTS

There were no supervisor requests or audience comments.

7. ADJOURNMENT

MOTION TO:	Adjourn.
MADE BY:	Supervisor A. Cameratta
SECONDED BY:	Supervisor Smith
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED 3/0 - Motion Passed Unanimously

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**Please note the entire meeting is available on disc.*

**These minutes were done in summary format.*

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

Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed meeting held on _____.

Signature

Signature

Printed Name

Printed Name

Title:
 Secretary
 Assistant Secretary

Title:
 Chairman
 Vice Chairman



Recorded by Records Administrator

Signature

Date

VDana Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
Inframark	76829	\$ 3,751.21		District Management Services - April 2022
Monthly Contract Sub-Total		\$ 3,751.21		
Variable Contract				
Variable Contract Sub-Total		\$ 0.00		
Utilities				
Utilities Sub-Total		\$ 0.00		
Regular Services				
Barraco & Associates	23945	\$ 1,670.00		Professional Services - 04/19/2022
Coleman, Yovanovich & Koester, P.A.	16510 001M 17	455.00		Professional Services thru 05/18/2022
Grau & Associates	22570	2,000.00		Audit FYE 09/30/2021 - 5/02/2022
Regular Services Sub-Total		\$ 4,125.00		
Additional Services				
Additional Services Sub-Total		\$ 0.00		
TOTAL:		\$ 7,876.21		

Approved (with any necessary revisions noted):

Signature

Printed Name

Title (check one):

**VDana Community Development District
Summary of Operations and Maintenance Invoices**

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
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Chairman Vice Chairman Assistant Secretary

Meritus Districts
A Division of Inframark, LLC

INVOICE

2005 Pan Am Circle
 Suite 300
 Tampa, FL 33607

INVOICE#
 #76829

DATE
 4/29/2022

CUSTOMER ID
 C2318

NET TERMS
 Net 30

PO#

DUE DATE
 5/29/2022

BILL TO

V-Dana CDD
 2005 Pan Am Cir Ste 700
 Tampa FL 33607-2380
 United States

Services provided for the Month of: April 2022

DESCRIPTION	QTY	UOM	RATE	AMOUNT
Copies - B/W Copies- April	1	Ea	0.15	0.15
Postage - Postage- April	2	Ea	0.53	1.06
District Management Services - District Management	1	Ea	3,750.00	3,750.00
Subtotal				3,751.21

Subtotal	\$3,751.21
Tax	\$0.00
Total Due	\$3,751.21

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

*Please include CUSTOMER ID and the invoice number on the check stub of your payment.
 Phone: 813-397-5122 | Fax: 813-873-7070*

Barraco & Associates, Inc.
 2271 McGregor Boulevard, Suite 100
 Fort Myers, FL 33901

Received

APR 26 2022

Meritus Corp
 2005 Pan Am Circle, Suite 120
 Tampa, FL 33607

Invoice number 23945
 Date 04/19/2022

Project 23889 V Dana CDD



3103 57308K

Description	Contract Amount	Percent Complete	Billed To Date	Less Previous Billing	Amount Due This Billing
01 Miscellaneous Professional Services	0.00	0.00	22,170.00	20,500.00	1,670.00
02 Board of Superviors Meetings	0.00	0.00	860.00	860.00	0.00
03 Legal Description AA3	0.00	0.00	1,305.00	1,305.00	0.00
04 Engineer's Report Supplement 1	0.00	0.00	10,592.50	10,592.50	0.00
05 Reimbursables	0.00	0.00	8.59	8.59	0.00
06 Cost of Issuance	6,500.00	6.62	430.00	430.00	0.00
07 Engineer's Report Supplement 2	0.00	0.00	7,080.00	7,080.00	0.00
WO 1 Stormwater Needs Analysis Assistance	6,000.00	0.00	0.00	0.00	0.00
Total	12,500.00	339.57	42,446.09	40,776.09	1,670.00

01 Miscellaneous Professional Services

	Hours	Rate	Billed Amount
Project Manager	9.00	130.00	1,170.00
<i>Preparation of PR AA1-2021-08</i>			
<i>Preparation of PR AA1-2021-09</i>			
Principal Professional Engineer	2.00	250.00	500.00
<i>Review and process PR # AA1 2021-08</i>			
<i>Review and process PR AA1-2021-09</i>			
subtotal	11.00		1,670.00
Phase subtotal			1,670.00
		Invoice total	1,670.00

Aging Summary

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
23945	04/19/2022	1,670.00	1,670.00				
	Total	1,670.00	1,670.00	0.00	0.00	0.00	0.00

Coleman, Yovanovich & Koester, P.A.
 Northern Trust Bank Building
 4001 Tamiami Trail North, Suite 300
 Naples, Florida 34103-3556
 Telephone: (239) 435-3535
 Fax: (239) 435-1218

V-Dana CDD
 c/o Meritus Corp.
 Brian Lamb, District Manager
 2005 Pan Am Circle, Suite 120
 Tampa FL 33607

Page: 1
 May 18, 2022
 File No: 16510-001M
 Statement No: 17

Attn: Teresa Farlow

Gen Rep

310?
 5140)KA

SENT VIA EMAIL TO: teresa.farlow@merituscorp.com and
Alexandra.wolfe@merituscorp.com

	Previous Balance		\$175.00
		<u>Fees</u>	
04/01/2022	GLU	Follow-up with Brian Lamb for agenda matters	70.00
04/11/2022	GLU	Follow-up on board meeting	35.00
04/14/2022	GLU	Initial review of agenda for Board meeting	35.00
04/20/2022	GLU	Review agenda for Board of Supervisors meeting; Participation in Board of Supervisors meeting	<u>140.00</u>
		Professional Fees through 05/18/2022	280.00
		Total Current Work	280.00
		Balance Due (includes previous balance, if any)	<u>\$455.00</u>

Grau and Associates

951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

*V-Dana Community Development District
2005 Pan Am Circle, Suite 300
Tampa, FL 33607*

Invoice No. 22570
Date 05/02/2022

SERVICE	AMOUNT
Audit FYE 09/30/2021	\$ <u>2,000.00</u>
Current Amount Due	\$ <u>2,000.00</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
2,000.00	0.00	0.00	0.00	0.00	2,000.00

Payment due upon receipt.

**VDana Community Development District
Summary of Operations and Maintenance Invoices**

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
Inframark	77963	\$ 3,751.21		District Management Services - May 2022
Monthly Contract Sub-Total		\$ 3,751.21		
Variable Contract				
Variable Contract Sub-Total		\$ 0.00		
Utilities				
Utilities Sub-Total		\$ 0.00		
Regular Services				
Barraco & Associates	24109	\$ 2,967.50		Professional Services - 05/31/2022
Coleman, Yovanovich & Koester, P.A.	16510 001M 18	122.50		Professional Services thru 06/16/2022
Regular Services Sub-Total		\$ 3,090.00		
Additional Services				
Additional Services Sub-Total		\$ 0.00		
TOTAL:		\$ 6,841.21		

Approved (with any necessary revisions noted):



Signature

Printed Name

Title (check one):

**VDana Community Development District
Summary of Operations and Maintenance Invoices**

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
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Chairman Vice Chairman Assistant Secretary

Meritus Districts
A Division of Inframark, LLC

INVOICE

2005 Pan Am Circle
 Suite 300
 Tampa, FL 33607

INVOICE#
 #77963

DATE
 5/26/2022

CUSTOMER ID
 C2318

NET TERMS
 Net 30

PO#

DUE DATE
 6/25/2022

BILL TO

V-Dana CDD
 2005 Pan Am Cir Ste. 300
 Tampa FL 33607-2380
 United States

Services provided for the Month of: May 2022

DESCRIPTION	QTY	UOM	RATE	AMOUNT
Copies - B/W Copies- May	1	Ea	0.15	0.15
Postage - Postage- May	2	Ea	0.53	1.06
District Management Services - District Management	1	Ea	3,750.00	3,750.00
Subtotal				3,751.21

Subtotal	\$3,751.21
Tax	\$0.00
Total Due	\$3,751.21

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

Please include CUSTOMER ID and the invoice number on the check stub of your payment.
 Phone: 813-397-5122 | Fax: 813-873-7070

Barraco & Associates, Inc.
 2271 McGregor Boulevard, Suite 100
 Fort Myers, FL 33901

Received
 JUN 03 2022

Meritus Corp
 2005 Pan Am Circle, Suite 120
 Tampa, FL 33607

Invoice number 24109
 Date 05/31/2022

GRW

Project 23889 V Dana CDD

Wsh 3/10/3

Description	Contract Amount	Percent Complete	Billed To Date	Less Previous Billing	Amount Due This Billing
01 Miscellaneous Professional Services	0.00	0.00	25,137.50	22,170.00	2,967.50
02 Board of Supervisors Meetings	0.00	0.00	860.00	860.00	0.00
03 Legal Description AA3	0.00	0.00	1,305.00	1,305.00	0.00
04 Engineer's Report Supplement 1	0.00	0.00	10,592.50	10,592.50	0.00
05 Reimbursables	0.00	0.00	8.59	8.59	0.00
06 Cost of Issuance	6,500.00	6.62	430.00	430.00	0.00
07 Engineer's Report Supplement 2	0.00	0.00	7,080.00	7,080.00	0.00
WO 1 Stormwater Needs Analysis Assistance	6,000.00	0.00	0.00	0.00	0.00
Total	12,500.00	363.31	45,413.59	42,446.09	2,967.50

01 Miscellaneous Professional Services

	Hours	Rate	Billed Amount
Project Manager	10.00	130.00	1,300.00
<i>Review Pay Req AA1-2021-09 legal docs</i>			
<i>Pay Requisition AA1-2021-10</i>			
<i>Pay Req AA1-2021-11</i>			
Senior Construction Observer	9.00	120.00	1,080.00
<i>Check lake slopes, perimeter berm, and preserve abutments/ends, locate deficiencies (wash-outs, missing berm, etc.), photograph issues, compile information and submit for review/processing for system acceptance.</i>			
Senior Project Manager	0.50	175.00	87.50
<i>Coordinate inspection of lake banks and perimeter berms.</i>			
Principal Professional Engineer	2.00	250.00	500.00
<i>Process PR AA1- 2021-010</i>			
<i>Process PR AA1-2021-11</i>			
subtotal	21.50		2,967.50
Phase subtotal			2,967.50
Invoice total			2,967.50

Aging Summary

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
23945	04/19/2022	1,670.00		1,670.00			
24109	05/31/2022	2,967.50	2,967.50				
	Total	4,637.50	2,967.50	1,670.00	0.00	0.00	0.00

Coleman, Yovanovich & Koester, P.A.
 Northern Trust Bank Building
 4001 Tamiami Trail North, Suite 300
 Naples, Florida 34103-3556
 Telephone: (239) 435-3535
 Fax: (239) 435-1218

Page: 1
 June 16, 2022

File No: 16510-001M
 Statement No: 18

V-Dana CDD
 c/o Meritus Corp.
 Brian Lamb, District Manager
 2005 Pan Am Circle, Suite 120
 Tampa FL 33607

Attn: Teresa Farlow

Gen Rep

3/10/22
 5/14/22
 W

SENT VIA EMAIL TO: teresa.farlow@merituscorp.com and
 Alexandra.wolfe@merituscorp.com

Previous Balance \$455.00

Fees

05/01/2022	GLU	Review and respond to email correspondence from Carl Barraco on transfer of portions of SWMS to CDD for operation	87.50
05/02/2022	GLU	Review email correspondence from Carl Barraco regarding permit transfer	35.00
05/23/2022	GLU	Follow-up on signature relating to cost-sharing agreement	35.00
05/25/2022	GLU	Exchange email correspondence regarding execution of agreement; Telephone conference with Nick Cameratta; Exchange multiple email correspondence with Charles Mann	105.00
05/27/2022	GLU	Review and respond to email correspondence from Brittany Crutchfield on draft agenda	35.00
		Professional Fees through 06/16/2022	<u>297.50</u>
		Total Current Work	297.50

Payments

Total Payments Through 06/16/2022 -630.00

Balance Due (includes previous balance, if any) \$122.50

VDana Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
Inframark	79426	\$ 3,750.45		District Management Services - June 2022
Monthly Contract Sub-Total		\$ 3,750.45		
Variable Contract				
Variable Contract Sub-Total		\$ 0.00		
Utilities				
Utilities Sub-Total		\$ 0.00		
Regular Services				
Grau & Associates	22968	\$ 2,400.00		Audit FYE 09/30/2021 - 7/01/2022
The News-Press	4669771	223.40		Advertising Package (Notice of Regular B) thru 5/27/22
US Bank	6535141	2,963.13		Assessment Bonds Series 2021 Rev Acct (Admin Fees and Exp.) thru 4/30/22
Regular Services Sub-Total		\$ 5,586.53		
Additional Services				
Additional Services Sub-Total		\$ 0.00		
TOTAL:		\$ 9,336.98		

Approved (with any necessary revisions noted):

Signature

Printed Name

**VDana Community Development District
Summary of Operations and Maintenance Invoices**

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
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Title (check one):

Chairman Vice Chairman Assistant Secretary



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#
#79426

DATE
6/30/2022

BILL TO
V-Dana CDD
2005 Pan Am Cir Ste 700
Tampa FL 33607-2380
United States

CUSTOMER ID
C2318

NET TERMS
Net 30

PO#

DUE DATE
7/30/2022

Services provided for the Month of: June 2022

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
B/W Copies- May	3	Ea	0.15		0.45
District Management	1	Ea	3,750.00		3,750.00
Subtotal					3,750.45

Subtotal	\$3,750.45
Tax	\$0.00
Total Due	\$3,750.45

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

Grau and Associates

951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

V-Dana Community Development District
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Invoice No. 22968
Date 07/01/2022

SERVICE	AMOUNT
Audit FYE 09/30/2021	\$ <u>2,400.00</u>
Current Amount Due	\$ <u>2,400.00</u>

ASA
3/20/22
J/3w

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
2,400.00	0.00	0.00	0.00	0.00	2,400.00

Payment due upon receipt.



The News-Press
Media Group

ACCOUNT NAME		ACCOUNT #	PAGE #
V-Dana Community Development District		434366	1 of 1
INVOICE #	BILLING PERIOD	PAYMENT DUE DATE	
0004669771	May 1- May 31, 2022	June 20, 2022	
PREPAY (Memo Info)	UNAPPLIED (included in amt due)	TOTAL AMOUNT DUE	
\$0.00	\$0.00	\$223.40	
BILLING ACCOUNT NAME AND ADDRESS		BILLING INQUIRIES/ADDRESS CHANGES	FEDERAL ID
V-Dana Community Development District 2005 Pan Am Cir. Ste. 300 Tampa, FL 33607-6008		1-877-736-7612 or smb@ccc.gannett.com	47-2493274
<p>Terms and Conditions: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited. All funds payable in US dollars.</p>			

V-Dana Community Development District
2005 Pan Am Cir. Ste. 300
Tampa, FL 33607-6008



00004343660000000000000046697710002234010265

To sign-up for E-mailed invoices and online payments please contact abgspecial@gannett.com. Previous account number: 0000002702.

Date	Description	Amount
5/1/22	Balance Forward	\$0.00

Package Advertising:

Start-End Date	Description	PO Number	Package Cost
5/27/22-5/27/22	0005272375 NOTICE OF REGULAR B		\$223.40

*ASK 4801
5132*

Received
JUN 2 - 2022

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT



ACCOUNT NAME		PAYMENT DUE DATE		AMOUNT PAID
V-Dana Community Development District		June 20, 2022		
ACCOUNT NUMBER		INVOICE NUMBER		
434366		0004669771		

CURRENT DUE	30 DAYS PAST DUE	60 DAYS PAST DUE	90 DAYS PAST DUE	120+ DAYS PAST DUE	UNAPPLIED PAYMENTS	TOTAL AMOUNT DUE
\$223.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$223.40

REMITTANCE ADDRESS (Include Account# & Invoice# on check) News-Press Media Group P O Box 677583 Dallas, TX 75267-7583	TO PAY WITH CREDIT CARD PLEASE FILL OUT BELOW: <input type="checkbox"/> VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> DISCOVER <input type="checkbox"/> AMEX	
	Card Number _____ Exp Date ____ / ____ / ____ CVV Code _____ Signature _____ Date _____	

00004343660000000000000046697710002234010265



Corporate Trust Services
 EP-MN-WN3L
 60 Livingston Ave.
 St. Paul, MN 55107

"Copy of Previously Printed Invoice"

Invoice Number: 6535141
 Account Number: 219241000
 Invoice Date: 05/25/2022
 Direct Inquiries To: LEANNE DUFFY
 Phone: 407-835-3807

V-DANA COMMUNITY DEVELOPMENT
 DISTRICT
 ATTN DISTRICT MANAGER
 2005 PAN AM CIRCLE, SUITE 300
 TAMPA FL 33607

V-DANA COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS SERIES 2021
 (ASSESSMENT AREA ONE2021 PROJECT AREA) REVENUE ACCOUNT

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE \$2,963.13

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

V-DANA COMMUNITY DEVELOPMENT DISTRICT
 SPECIAL ASSESSMENT BONDS SERIES 2021
 (ASSESSMENT AREA ONE2021 PROJECT AREA)
 REVENUE ACCOUNT

Invoice Number: 6535141
 Account Number: 219241000
 Current Due: \$2,963.13

 Direct Inquiries To: LEANNE DUFFY
 Phone: 407-835-3807

Wire Instructions:
 U.S. Bank
 ABA # 091000022
 Acct # 1-801-5013-5135
 Trust Acct # 219241000
 Invoice # 6535141
 Attn: Fee Dept St. Paul

Please mail payments to:
 U.S. Bank
 CM-9690
 PO BOX 70870
 St. Paul, MN 55170-9690



Corporate Trust Services
 EP-MN-WN3L
 60 Livingston Ave.
 St. Paul, MN 55102
 "Copy of Previously Printed Invoice"

Invoice Number: 6535141
 Invoice Date: 05/25/2022
 Account Number: 219241000
 Direct Inquiries To: LEANNE DUFFY
 Phone: 407-835-3807

V-DANA COMMUNITY DEVELOPMENT DISTRICT
 SPECIAL ASSESSMENT BONDS SERIES 2021
 (ASSESSMENT AREA ONE 2021 PROJECT AREA)
 REVENUE ACCOUNT

Accounts Included 219241000 219241001 219241002 219241003 219241004 219241005
 In This Relationship: 219241006

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP

Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04200 Trustee	1.00	2,750.00	100.00%	\$2,750.00
Subtotal Administration Fees - In Advance 05/01/2022 - 04/30/2023				\$2,750.00
Incidental Expenses 05/01/2022 to 04/30/2023	2,750.00	0.0775		\$213.13
Subtotal Incidental Expenses				\$213.13
TOTAL AMOUNT DUE				\$2,963.13

V-Dana Community Development District

Financial Statements
(Unaudited)

Period Ending
July 31, 2022



Inframark LLC
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

V-Dana CDD
Balance Sheet
As of 7/31/2022

(In Whole Numbers)

	General Fund	Debt Service Fund - Series 2020	Debt Service Fund - Series 2021	Capital Projects Fund - Series 2020	Capital Projects Fund - Series 2021	General Fixed Assets	General Long- Term Debt	Total
Assets								
Cash-Operating Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash-Busey Operating Account	24,716.00	0.00	0.00	0.00	0.00	0.00	0.00	24,716.00
Investment - Revenue 2020 (2000)	0.00	343,983.00	0.00	0.00	0.00	0.00	0.00	343,983.00
Investment - Interest 2020 (2001)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investment - Reserve 2020 (2003)	0.00	480,500.00	0.00	0.00	0.00	0.00	0.00	480,500.00
Investment - Acquisition & Construction 2020 (2005)	0.00	0.00	0.00	646.00	0.00	0.00	0.00	646.00
Investment - Cost of Issuance 2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investment - Sinking Fund Series 2020 (2002)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investment - Revenue 2021 (1000)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investment - Interest 2021 (1001)	0.00	0.00	307,350.00	0.00	0.00	0.00	0.00	307,350.00
Investment - Reserve 2021 (1003)	0.00	0.00	467,703.00	0.00	0.00	0.00	0.00	467,703.00
Investment - Acq & Const 2021 (1005)	0.00	0.00	0.00	(674,070.00)	4,720,173.00	0.00	0.00	4,046,103.00
Investment - Cost of Issuance 2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Developer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment & Furniture	0.00	0.00	0.00	0.00	0.00	3,610.00	0.00	3,610.00
Construction Work in Progress	0.00	0.00	0.00	0.00	0.00	25,802,552.00	0.00	25,802,552.00
Amount To Be Provided-Debt Service	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>32,549,973.00</u>	<u>32,549,973.00</u>
Total Assets	<u>24,716.00</u>	<u>824,483.00</u>	<u>775,053.00</u>	<u>(673,424.00)</u>	<u>4,720,173.00</u>	<u>25,806,162.00</u>	<u>32,549,973.00</u>	<u>64,027,136.00</u>
Liabilities								
Accounts Payable	7,455.00	0.00	0.00	0.00	0.00	0.00	0.00	7,455.00
Accounts Payable-Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Debt Service Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Expenses Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Bonds Payable - Series 2020	0.00	0.00	0.00	0.00	0.00	0.00	16,210,438.00	16,210,438.00
Revenue Bonds Payable - Series 2021	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>16,339,536.00</u>	<u>16,339,536.00</u>
Total Liabilities	<u>7,455.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>32,549,973.00</u>	<u>32,557,428.00</u>
Fund Equity & Other Credits								
Fund Balance - All Other Reserves	0.00	807,538.00	1,400,342.00	1,754,857.00	10,202,851.00	0.00	0.00	14,165,589.00
Fund Balance-Unreserved	(3,144.00)	0.00	0.00	0.00	0.00	0.00	0.00	(3,144.00)

(In Whole Numbers)

	General Fund	Debt Service Fund - Series 2020	Debt Service Fund - Series 2021	Capital Projects Fund - Series 2020	Capital Projects Fund - Series 2021	General Fixed Assets	General Long- Term Debt	Total
Investment in General Fixed Assets	0.00	0.00	0.00	0.00	0.00	25,806,162.00	0.00	25,806,162.00
Other	20,405.00	16,945.00	(625,289.00)	(2,428,281.00)	(5,482,679.00)	0.00	0.00	(8,498,899.00)
Total Fund Equity & Other Credits	<u>17,261.00</u>	<u>824,483.00</u>	<u>775,053.00</u>	<u>(673,424.00)</u>	<u>4,720,173.00</u>	<u>25,806,162.00</u>	<u>0.00</u>	<u>31,469,708.00</u>
Total Liabilities & Fund Equity	<u>24,716.00</u>	<u>824,483.00</u>	<u>775,053.00</u>	<u>(673,424.00)</u>	<u>4,720,173.00</u>	<u>25,806,162.00</u>	<u>32,549,973.00</u>	<u>64,027,136.00</u>

V-Dana CDD
Statement of Revenues Expenditures
From 10/1/2021 Through 7/31/2022

001 - General Fund
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Tax Roll	0.00	42,858.00	42,858.00	0 %
Operations & Maintenance Assmts-Off Roll	424,128.00	910.00	(423,218.00)	(100)%
Discounts & Collection Fees	(256,128.00)	0.00	256,128.00	(100)%
Contributions & Donations From Private Sources				
Developer Contributions	0.00	55,999.00	55,999.00	0 %
Other Miscellaneous Revenues				
Miscellaneous	0.00	300.00	300.00	0 %
Total Revenues	<u>168,000.00</u>	<u>100,067.00</u>	<u>(67,933.00)</u>	<u>(40)%</u>
Expenditures				
Financial & Administrative				
District Manager	45,000.00	34,050.00	10,950.00	24 %
District Engineer	14,000.00	17,899.00	(3,899.00)	(28)%
Disclosure Report	8,400.00	300.00	8,100.00	96 %
Trustee Fees	20,000.00	6,667.00	13,333.00	67 %
Auditing Services	7,500.00	5,958.00	1,542.00	21 %
Postage, Phone, Faxes, Copies	400.00	26.00	374.00	94 %
Public Officials Insurance	2,500.00	2,329.00	171.00	7 %
Legal Advertising	3,500.00	506.00	2,994.00	86 %
Bank Fees	360.00	0.00	360.00	100 %
Dues, Licenses, & Fees	260.00	775.00	(515.00)	(198)%
Web Administration	1,500.00	0.00	1,500.00	100 %
ADA Website Compliance	1,500.00	1,500.00	0.00	0 %
Legal Counsel				
District Counsel	17,000.00	6,808.00	10,193.00	60 %
Other Physical Environment				
Property & Casualty Insurance	44,080.00	2,846.00	41,234.00	94 %
Reserves				
Undesignated Reserve	2,000.00	0.00	2,000.00	100 %
Total Expenditures	<u>168,000.00</u>	<u>79,663.00</u>	<u>88,337.00</u>	<u>53 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>20,405.00</u>	<u>20,405.00</u>	<u>0 %</u>
Fund Balance Beginning of Period	0.00	(3,144.00)	(3,144.00)	0 %
Fund Balance, End of Period	<u>0.00</u>	<u>17,261.00</u>	<u>17,261.00</u>	<u>0 %</u>
	<u>0.00</u>	<u>17,261.00</u>	<u>17,261.00</u>	<u>0 %</u>

V-Dana CDD
Statement of Revenues Expenditures
From 10/1/2021 Through 7/31/2022

200 - Debt Service Fund - Series 2020
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
Debt Service Assmts-Tax Roll	0.00	980,715.00	980,715.00	0 %
Debt Service Assmts-Off Roll	959,400.00	0.00	(959,400.00)	(100)%
Interest Earnings				
Interest Earnings	<u>0.00</u>	<u>1,216.00</u>	<u>1,216.00</u>	<u>0 %</u>
Total Revenues	<u>959,400.00</u>	<u>981,931.00</u>	<u>22,531.00</u>	<u>2 %</u>
Expenditures				
Debt Service Payments				
Interest	644,400.00	649,125.00	(4,725.00)	(1)%
Principal	<u>315,000.00</u>	<u>315,000.00</u>	<u>0.00</u>	<u>0 %</u>
Total Expenditures	<u>959,400.00</u>	<u>964,125.00</u>	(4,725.00)	(0)%
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	<u>0.00</u>	(861.00)	(861.00)	0 %
Total Other Financing Sources	<u>0.00</u>	(861.00)	(861.00)	0 %
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>16,945.00</u>	<u>16,945.00</u>	<u>0 %</u>
Fund Balance Beginning of Period				
	0.00	809,289.00	809,289.00	0 %
Interfund Transfer	<u>0.00</u>	(1,751.00)	(1,751.00)	0 %
Total Fund Balance Beginning of Period	<u>0.00</u>	<u>807,538.00</u>	<u>807,538.00</u>	<u>0 %</u>
Fund Balance. End of Period				
	<u>0.00</u>	<u>824,483.00</u>	<u>824,483.00</u>	<u>0 %</u>
	<u>0.00</u>	<u>824,483.00</u>	<u>824,483.00</u>	<u>0 %</u>

V-Dana CDD
Statement of Revenues Expenditures
From 10/1/2021 Through 7/31/2022

201 - Debt Service Fund - Series 2021
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
Debt Service Assmts-Off Roll	610,929.00	0.00	(610,929.00)	(100)%
Interest Earnings				
Interest Earnings	<u>0.00</u>	<u>1,751.00</u>	<u>1,751.00</u>	<u>0 %</u>
Total Revenues	<u>610,929.00</u>	<u>1,751.00</u>	<u>(609,178.00)</u>	<u>(100)%</u>
Expenditures				
Debt Service Payments				
Interest	<u>610,929.00</u>	<u>626,202.00</u>	<u>(15,273.00)</u>	<u>(2)%</u>
Total Expenditures	<u>610,929.00</u>	<u>626,202.00</u>	<u>(15,273.00)</u>	<u>(2)%</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0.00	(58.00)	(58.00)	0 %
Interfund Transfer				
Interfund Transfer	<u>0.00</u>	<u>(780.00)</u>	<u>(780.00)</u>	<u>0 %</u>
Total Other Financing Sources	<u>0.00</u>	<u>(838.00)</u>	<u>(838.00)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>(625,289.00)</u>	<u>(625,289.00)</u>	<u>0 %</u>
Fund Balance Beginning of Period				
	0.00	1,400,656.00	1,400,656.00	0 %
Interfund Transfer	<u>0.00</u>	<u>(314.00)</u>	<u>(314.00)</u>	<u>0 %</u>
Total Fund Balance Beginning of Period	<u>0.00</u>	<u>1,400,342.00</u>	<u>1,400,342.00</u>	<u>0 %</u>
Fund Balance. End of Period				
	<u>0.00</u>	<u>775,053.00</u>	<u>775,053.00</u>	<u>0 %</u>
	<u>0.00</u>	<u>775,053.00</u>	<u>775,053.00</u>	<u>0 %</u>

V-Dana CDD
Statement of Revenues Expenditures
From 10/1/2021 Through 7/31/2022

300 - Capital Projects Fund - Series 2020
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0.00	1,882.00	1,882.00	0 %
Total Revenues	<u>0.00</u>	<u>1,882.00</u>	<u>1,882.00</u>	<u>0 %</u>
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0.00	2,431,023.00	(2,431,023.00)	0 %
Total Expenditures	<u>0.00</u>	<u>2,431,023.00</u>	<u>(2,431,023.00)</u>	<u>0 %</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0.00	861.00	861.00	0 %
Total Other Financing Sources	<u>0.00</u>	<u>861.00</u>	<u>861.00</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>(2,428,281.00)</u>	<u>(2,428,281.00)</u>	<u>0 %</u>
Fund Balance Beginning of Period				
	0.00	1,753,106.00	1,753,106.00	0 %
Interfund Transfer	<u>0.00</u>	<u>1,751.00</u>	<u>1,751.00</u>	<u>0 %</u>
Total Fund Balance Beginning of Period	<u>0.00</u>	<u>1,754,857.00</u>	<u>1,754,857.00</u>	<u>0 %</u>
Fund Balance, End of Period	<u>0.00</u>	<u>(673,424.00)</u>	<u>(673,424.00)</u>	<u>0 %</u>
	<u>0.00</u>	<u>(673,424.00)</u>	<u>(673,424.00)</u>	<u>0 %</u>

V-Dana CDD
Statement of Revenues Expenditures
From 10/1/2021 Through 7/31/2022

301 - Capital Projects Fund - Series 2021
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0.00	13,989.00	13,989.00	0 %
Total Revenues	<u>0.00</u>	<u>13,989.00</u>	<u>13,989.00</u>	<u>0 %</u>
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0.00	5,497,506.00	(5,497,506.00)	0 %
Total Expenditures	<u>0.00</u>	<u>5,497,506.00</u>	<u>(5,497,506.00)</u>	<u>0 %</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0.00	780.00	780.00	0 %
Interfund Transfer				
Interfund Transfer	0.00	58.00	58.00	0 %
Total Other Financing Sources	<u>0.00</u>	<u>838.00</u>	<u>838.00</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>(5,482,679.00)</u>	<u>(5,482,679.00)</u>	<u>0 %</u>
Fund Balance Beginning of Period				
	0.00	10,202,537.00	10,202,537.00	0 %
Interfund Transfer	0.00	314.00	314.00	0 %
Total Fund Balance Beginning of Period	<u>0.00</u>	<u>10,202,851.00</u>	<u>10,202,851.00</u>	<u>0 %</u>
Fund Balance. End of Period				
	<u>0.00</u>	<u>4,720,173.00</u>	<u>4,720,173.00</u>	<u>0 %</u>
	<u>0.00</u>	<u>4,720,173.00</u>	<u>4,720,173.00</u>	<u>0 %</u>

V-Dana CDD
Reconcile Cash Accounts

Summary
Cash Account: 10102 Cash-Busey Operating Account
Reconciliation ID: 07/31/2022
Reconciliation Date: 7/31/2022
Status: Locked

Bank Balance	35,180.61
Less Outstanding Checks/Vouchers	10,464.79
Plus Deposits in Transit	0.03
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	24,715.85
Balance Per Books	<u>24,715.85</u>
Unreconciled Difference	<u>0.00</u>

Click the Next Page toolbar button to view details.

V-Dana CDD
Reconcile Cash Accounts

Detail
Cash Account: 10102 Cash-Busey Operating Account
Reconciliation ID: 07/31/2022
Reconciliation Date: 7/31/2022
Status: Locked
Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1066	7/27/2022	System Generated Check/Voucher	7,501.66	Inframark LLC
1068	7/28/2022	System Generated Check/Voucher	<u>2,963.13</u>	US Bank
Outstanding Checks/Vouchers			<u>10,464.79</u>	

V-Dana CDD
Reconcile Cash Accounts

Detail
Cash Account: 10102 Cash-Busey Operating Account
Reconciliation ID: 07/31/2022
Reconciliation Date: 7/31/2022
Status: Locked
Outstanding Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
001	12/4/2020	Closing Synovus Account	<u>0.03</u>	
Outstanding Deposits			<u>0.03</u>	

V-Dana CDD
Reconcile Cash Accounts

Detail
Cash Account: 10102 Cash-Busey Operating Account
Reconciliation ID: 07/31/2022
Reconciliation Date: 7/31/2022
Status: Locked
Cleared Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1063	7/27/2022	System Generated Check/Voucher	2,967.50	Barraco & Associates, Inc.
1064	7/27/2022	System Generated Check/Voucher	122.50	Coleman, Yovanovich & Koester, P. A.
1065	7/27/2022	System Generated Check/Voucher	2,400.00	Grau and Associates
1067	7/27/2022	System Generated Check/Voucher	<u>223.40</u>	The News-Press Media Group
Cleared Checks/Vouchers			<u>5,713.40</u>	

V-Dana CDD
Reconcile Cash Accounts

Detail
Cash Account: 10102 Cash-Busey Operating Account
Reconciliation ID: 07/31/2022
Reconciliation Date: 7/31/2022
Status: Locked
Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR107	7/20/2022	Developer Funding - CK#1738 - 7.20.22	<u>40,000.00</u>	
Cleared Deposits			<u>40,000.00</u>	