



Rizzetta & Company

Paseo Community Development District

**Board of Supervisors' Meeting
May 8, 2024**

District Office:
9530 Marketplace Road, Suite 206
Fort Myers, Florida 33912
(239) 936-0913

www.paseocdd.org

PASEO COMMUNITY DEVELOPMENT DISTRICT

Paseo Village Centre – Theatre, 11611 Paseo Grande Boulevard, Fort Myers, Florida 33912

Board of Supervisors	Dave Cabell Debra Johnson Vacant Vacant Ian Noy	Chairman Vice Chair Board Supervisor Board Supervisor Assistant Secretary
District Manager	Belinda Blandon	Rizzetta & Company, Inc.
District Counsel	Andrew Cohen	Persson, Cohen, Mooney, Fernandez & Jackson, P.A.
District Engineer	Carl Barraco	Barraco and Associates, Inc.

All cellular phones must be placed on mute while in the meeting room.

The Public Comment portion of the agenda is where individuals may make comments on any matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (239) 936-0913. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that 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.

PASEO COMMUNITY DEVELOPMENT DISTRICT
District Office · Ft. Myers, Florida · (239) 936-0913
Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.paseocdd.org

May 1, 2024

Board of Supervisors
**Paseo Community
Development District**

REIVSED AGENDA

Dear Board Members:

The special meeting of the Board of Supervisors of Paseo Community Development District will be held on **Wednesday, May 8, 2024, at 10:00 a.m.** at the Paseo Village Center Theater, 11611 Paseo Grande Boulevard, Fort Myers, FL 33912. The following is the agenda for this meeting.

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENT**
- 3. BUSINESS ITEMS**
 - A. Appointment of Supervisors to Fill Vacant Seats 3 and 4, with Terms to Expire November 2024
 1. Administration of Oath of Office
 2. Consideration of Resolution 2024-03, Redesignating Officers of the District Tab 1
 3. Redesignation of Liaisons
- 4. STAFF REPORTS**
 - A. Landscape Inspection Services
 1. Review of April 12, 2024 Landscape Inspection Report Tab 2
 - B. Landscape Liaison
 - C. Condo Assoc. Liaison
 - D. Master Assoc. Liaison
 - E. Chairman
 - F. District Engineer
 - G. District Counsel
 - H. District Manager Tab 3
 1. Presentation of Registered Voter Count Tab 4
- 5. BUSINESS ITEMS CONTINUED**
 - A. Review and Consideration of Master Association Request Related to Potential Sale of CDD Land Tab 5
 - B. Presentation of the Proposed Budgets for Fiscal Year 2024/2025 Tab 6
 1. Consideration of Resolution 2024-04, Approving the Proposed Budgets for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Tab 7
 - C. Presentation of and Discussion Regarding Draft Tree Removal Policy and List of Approved Trees..... Tab 8

- 1. Consideration of Resolution 2024-05, Adopting the Tree Removal Policy, and Providing an Effective Date Tab 9
- D. Consideration of Pressure Washing Proposals Tab 10
 - 1. Premier Pressure Cleaning LLC
 - 2. ProClean
- E. Review of and Discussion Regarding Survey for Potential Hog Fence Tab 11
- F. Discussion Regarding Multi-Use Path Lighting Vandalism
- G. Ratification of the Audit for Fiscal Year 2022/2023 as Prepared by Grau & Associates Tab 12
- 6. BUSINESS ADMINISTRATION**
- A. Consideration of the Minutes of the Board of Supervisors' Meeting held on March 27, 2024 Tab 13
- B. Consideration of the Minutes of the Budget Workshop held on April 12, 2024 Tab 14
- C. Ratification of the Operations and Maintenance Expenditures for the Month of March 2024 Tab 15
- 7. SUPERVISOR REQUESTS**
- 8. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (239) 936-0913.

Sincerely,
Belinda Blandon
Belinda Blandon
District Manager

cc: Andrew Cohen: Persson, Cohen, Mooney, Fernandez & Jackson, P.A.

Tab 1

RESOLUTION 2024-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF PASEO COMMUNITY DEVELOPMENT DISTRICT REDESIGNATING OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Paseo 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 the City of Fort Myers, Lee County, Florida; and

WHEREAS, the Board of Supervisors of the District desires to redesignate Officers of the District.

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

Section 1. _____ is appointed Chairman.

Section 2. _____ is appointed Vice Chairman.

Section 3. _____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

Belinda Blandon is appointed Assistant Secretary.

Melissa Dobbins is appointed Assistant Secretary.

Matthew Huber is appointed Assistant Secretary.

Section 4. This Resolution supersedes any prior appointments made by the Board for Chairman and Vice-Chairman and Assistant Secretary; however, prior appointments by the Board for Secretary, Treasurer and Assistant Treasurer remain unaffected by this Resolutions.

Section 5. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 8TH DAY OF MAY 2024.

ATTEST:

**PASEO COMMUNITY
DEVELOPMENT DISTRICT**

SECRETARY / ASSISTANT SECRETARY

CHAIRMAN / VICE CHAIRMAN

Tab 2

PASEO

LANDSCAPE INSPECTION REPORT



April 12th, 2024
Rizzetta & Company
John Fowler– Landscape Specialist



Rizzetta & Company
Professionals in Community Management

Summary & Zone 1

General Updates, Recent & Upcoming Maintenance Events, Important Notices:

- ❑ Palm fronds need to be removed on Penzance Blvd.
- ❑ Every week mowing has started..

The following are action items for Pinnacle Landscapes to complete. Please refer to the item # in your response listing action already taken or anticipated time of completion. **Red text** indicates deficient from previous report. **Bold Red text** indicates deficient for more than a month. **Green text** indicates a proposal has been requested. **Blue** indicates irrigation. **Orange** indicates an issue to be handled by Staff and **bold, underlined black** indicates an update or question for the BOS.

Zone 1 Penzance, Guardhouse & Paseo Grande

Zone 2 Condos, west of Paseo Grande,

Zone 3 Condos, east of Paseo Grande

Zone 4 Rosalinda, Provencia, Mercado & Sarita (includes Bibiana to Emilia and Javiera to Nalda)

Zone 5 Paseo Drive (starting at Paseo Grande and including bridge)

Zone 6 Adelio, Dario & Adora

Zone 7 Esteban, (both sides) & Macario

Zone 8 Hidalgo, Falisto & Renata

1. Remove a few dead Foxtail Palm fronds on Paseo Grande Blvd. ROWs.
2. Diagnose and treat the declining Ixora at the Southeast gazebo on Paseo Grande Blvd. Remove any dead or diseased material.
3. Diagnose and treat a small area of declining turf at the Southeast gazebo on Paseo Grande Blvd. (Pic. 3>)
4. Remove Agave pups starting to sprout in the bed on the East roundabout of Paseo Grande Blvd.
5. Diagnose and treat the declining Ixora on Paseo Grande Blvd. behind light pole #101.
6. **Treat Dollarweed in the turf at the East roundabout on Paseo Grande Blvd.**
7. Continuing to document turf that may need to be repaired at the Northeast gazebo once the fence has been repaired at light pole #104.
8. The sedge in zone 1 turf has been reduced but there is still some present. May need a second application.



Zone 1

9. Noting turf in decline due to possible foot traffic across the street from the Northeast gazebo in front of 6111 Paseo Grande Blvd. (Pic. 9)



10. Diagnose and treat the Crinum Lilies on either side of Paseo Dr. on Paseo Grande Blvd. Remove any dead or diseased material.
11. Noting the transplanted Pygmy Date Palms in front of the garbage bin area are starting to stress again. Will continue to monitor.
12. Check the irrigation for time and coverage for turf that appears dry on the Westside of the dumpster area on Paseo Grande Blvd.
13. Monitor small area of turf that may have chemical damage on Westside of dumpster area on Paseo Grande Blvd. (Pic.13)



14. Remove sucker growth of the trunk of the Shady Lady tree on Paseo Grande Blvd. Westside just North of light pole #71.
15. Foxtail Palm across the street from light pole #73 appears slightly chlorotic. Investigate and treat as needed. Was this completed?
16. Remove dead fruiting structures out of the Bird of Paradise and the Northwest gazebo on Paseo Grande Blvd,
17. Diagnose and treat a declining Foxtail Palm across the street from light pole #76 on Paseo Grande Blvd.
18. Check the irrigation for a possible break or leak at the West roundabout on Paseo Grande Blvd. Dirt on the curbing is an indicator. (Pic. 18)



19. Diagnose and treat the Ixora at light pole #80. These are looking worse than last few inspections and one appears dead.
20. Diagnose and treat "Maui" Ixora at the West roundabout bed on Paseo Grande Blvd. Were these treated? Remove dead or diseased material.
21. Foxtail Palms across the street from light pole #82 and #84 appears slightly chlorotic. What is the date of the last fertilizer application for them?



Zone 1

22. Remove some weeds growing within the Arboricola along the lake bank between light pole #88 and #89 on Paseo Grande Blvd.
23. Noting the Zoysia looks slightly off color for this time of year on Herminia St. between the two Paseo Grande Blvd. Treat as necessary to achieve the desired look.
24. Remove any dead Bromeliads in the median of Paseo Grande Blvd. before entering the guard gate.
25. Remove dead Paurotis Palms on Paseo Grande Blvd. before entering the guard gate.
26. Remove dead fronds in the palms along Penzance Blvd.
27. There is a dead Coconut Palm that needs removal across the street from Musket Ln.
28. Flush cut a couple stumps to surrounding grade of palms removed in the past on Penzance Blvd. from West end of the property to Paseo Grande Blvd.



Zone 2

1. Diagnose and treat a small area of declining turf by light pole #112 Bibiana Way.
2. Treat broadleaf turf weeds on Bibiana Way across the street from light pole #114.
3. Remove a couple dead hanging palm fronds in the foxtails on Bibiana Way.
4. Remove fruiting structures in the Foxtail Palms at the Bougainvillea bed at light pole #131 on Bibiana Way. (Pic. 4)
7. Thinning turf and treat sedge on the Southwest corner of Bibiana Way where it turns on the Southside of the property.
8. Treat broadleaf turf weeds on the corner intersection of Delicia St. and Bibiana Way.
9. Cannot inspect parts of Herminia, Adoncia Way and Tulio Way due to work on the condos.



5. Diagnose and treat a declining Foxtail Palm across the street and between light pole #153 and #154 on Bibiana Way.
6. Check the trees next to light poles #159, #160, and 161 on Bibiana Way. Leaves are dying off. Is this lack of irrigation? (Pic. 6)
10. It appears the heart spear has fallen out of the Foxtail Palm across the street from light pole #201. Investigate and report your findings.
11. Treat broadleaf weeds and sedge in the turf on Emilia St.
12. Remove sucker growth off the base of the Shady Lady tree between light pole #224 and #225.
13. Check irrigation for time and coverage across the street from light pole #216 where turf is showing drought stress. (Pic. 13)



14. Remove vines growing on the Coco Plum behind the mailbox kiosk on Adoncia Way.



Zone 2

15. Chlorotic Foxtail Palms that may need extra fertilizer in Zone 2: Will continue to post on this page until green up and then will remove. It takes time for new green growth to flush out.

1. Emilia St. across from light pole #209
2. Rocio St. across from light pole #212
3. Adoncia Way across from light pole #94.
4. Adoncia Way across street from Tulio Way.
5. Adoncia Way across from light pole #215.
6. South corner of Adoncia Way and Tulio Way.
7. Tulio Way at light pole #290
8. Tulio Way across from the mailbox kiosk.
9. Tulio Way by light pole #206.
10. Herminia St. by light pole #196.



Zone 3

1. **There are a couple Oak trees that need the canopy lifted just South of Izarra Way on Palba Way.**

2. Remove grass growing up through the joint of the light pole next to the mailbox kiosk on Palba Way.

3. Noting a bare area in need of turf at the mailbox kiosk on Palba Way. (Pic. 3)



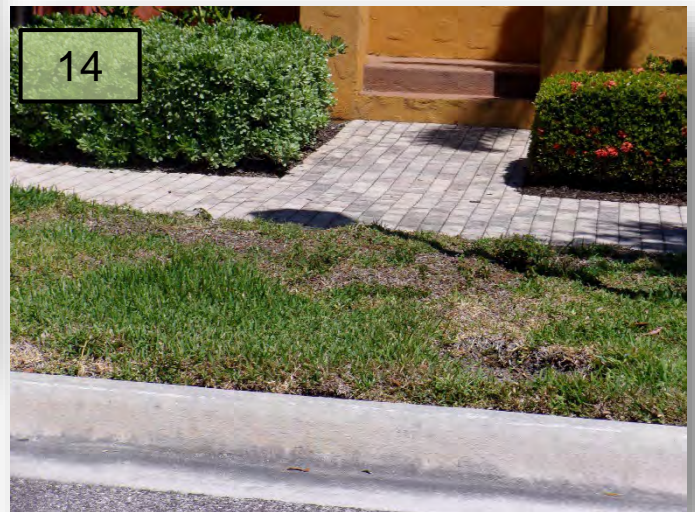
10. Treat broadleaf turf weeds at light pole #307 Olinda Way.

11. The Foxtail Palm is now dead at 8707 Nalda St. Will this be replaced under warranty?

12. Remove sucker growth on the Oak at light pole #244 on Nalda St.

13. Raise the Oak canopy at light pole #252 on the condo side on Nalda St.

14. Diagnose at tread declining turf at light pole #284 and #285. (Pic. 14)



4. Noting large exposed Oak roots between the sidewalk and the road at unit 6201 Palba Way.

5. Improve turf coverage and vigor on the corner of Izarra Way and Herminia St. intersection.

6. **Treat broadleaf turf weeds on the corner of Izarra Way and Javiera Way intersection.**

7. **Dead leaves in the tree next to light pole #397 on Izarra Way.. Similar to zone 2, is this lack of irrigation?**

8. Remove sucker growth off the trunk of the trees on either side of light pole #292 on Izarra Way.

9. Need to improve turf on the Northeast corner of Paseo Grande Blvd. and Izarra Way. It appears dry. Broadleaf weeds have died off.

15. Noting the boxes at some of the light poles need to be raised to the surrounding grade in some areas. I will note specific ones next report.

16. Noting a bare area where it appears a tree was removed at the Southwest corner of Javiera Way and Nalda St. intersection. Between light pole #274 and #275.

17. **Check irrigation by Sarita Ct. and Javiera Way for time and coverage that appears dry.**

18. Chlorotic Foxtail Palms that may need extra fertilizer in Zone 3:

1. Izarra Way across from light pole #289.
2. Herminia St. across from light pole #7

Zone 4

1. Noting the new Copperleaf is establishing nicely at the Sarita Ct. roundabout.
2. Diagnose and treat a small area of declining turf at the Sarita Ct. roundabout.
3. Diagnose and treat the 'Petit' Ixora at Mercado Ct. roundabout. Might be time to consider removing and replacing with a different species district wide. (Pic. 3)
11. Treat sedge in the turf at Felisa Ct. roundabout.
12. Remove a couple dead hanging Royal Palm fronds at the Rosalinda Ct. roundabout.



4. Remove some vines growing within the Purple Shower at the Mercado Ct. roundabout.
5. Pygmy Date palm still struggling at Provencia entrance. Will it survive? Should we cut the one stalk?
6. Remove a dead Paurotis Palm stalk at the Provencia roundabout.
7. Diagnose and treat a couple small areas of declining turf at the Provencia roundabout.
8. Similar to Provencia, should we remove the Pygmy Date Palm stalk that has been struggling at the entrance of Rosalinda Ct.?
9. Prune fruiting structures and hanging palm fronds in the median of Felisa Ct.
10. Remove Purple Shower growing within the Arboricola at Felisa Ct. roundabout.



Zone 5

1. Remove a large weed growing up through the Arboricola on the East ROW of Paseo Dr. just North of Paseo Grande Blvd.
2. Remove a couple dead hanging Coconut Palm fronds on Paseo Dr. just before going over the bridge.
3. Still struggling Copperleaf on the West ROW before heading over the bridge on Paseo Dr. (Pic. 3)



10. Straighten and restake the ornamental tree on Paseo Dr. next to light pole #327. (Pic. 10)



11. Remove weeds in the Purple Shower across the street from Dario Way on Paseo Dr.
12. Remove seed pods in the Medjool Palm on the corner of Paseo Dr. and Dario Way intersection.
13. Remove dead hanging palm frond on the corner of Paseo Dr. and Esteban Dr. South.
14. Ornamental Tree has been blown over and needs to be replanted on Paseo Dr. between light poles #356 and 357.
15. Diagnose and treat the Crinum Lilies on the corner of Hildalgo Ct. and Paseo Dr.
16. Remove sucker growth of the Ornamental tree between Falisto and Renata Ct.
17. Treat sedge at the Paseo Dr. roundabout.
18. Noting a couple annuals are struggling on the bullnose of Paseo Dr. and Paseo Grande Blvd. intersection.

4. Trim back any vegetation that is growing over the bricks on the sides of the bridge on Paseo Dr.
5. Investigate some possible dead Firebush just after you cross over the Paseo Dr. bridge on the West ROW next to the Bismark Palm.
6. Noting a few of the Bismark Palms have fruiting structures that need to be removed on Paseo Dr. between the bridge and Adelio Ln.
7. Treat broadleaf turf weeds and sedge on all the ROWs of Paseo Dr. where present.
8. Remove seed pods in the Medjool Palm on the corner intersection of Paseo Dr. and Adelio Ln.
9. Diagnose and treat a couple declining Gold Mound next to light pole #327 on Paseo Dr.

Zone 6

1. Cut back the Royal Poinciana limb overhanging the first house on Adelio Ln. (Pic. 1)



3. Remove under growth of the Paurotis Palms at Adora Ct. roundabout.
4. Remove under growth of the Paurotis Palms at Dario Way roundabout.
5. Remove weeds in the bed on the Northwest corner of Dario Way and Paseo Dr.



Zone 7

1. Cut back the Royal Poinciana Tree that has a branch overhanging the first roof on Esteban Dr. North off Paseo Dr.
2. Diagnose and treat declining Nora Grant Ixoras on Esteban Dr. South by the lift station.
3. Check the irrigation for coverage and time on the backside of Esteban Dr. South roundabout. Turf appears dry. (Pic. 3)



Zone 8

1. Treat sedge in the turf at the Hildalgo Ct. roundabout.
2. Treat broadleaf turf weeds at Falisto Pl. roundabout.



Tab 3



UPCOMING DATES TO REMEMBER

- **Next Meeting:** June 26, 2024
- **FY 2022-2023 Audit Completion Deadline:** June 2024
- **Next Election (Seats 3,4, and 5):** November 5, 2024
- **Qualification period begins:** Prequalifying beginning on May 27th. The Qualification period will be as of Noon, June 10, 2024, thru Noon, June 14, 2024.

District
Manager's
Report

April 30

2024

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FINANCIAL SUMMARY

3/31/2024

General Fund Cash & Investment Balance	\$1,649,864
Reserve Fund Investment Balance	\$1,111,657
Debt Service Fund Investment Balance	\$1,173,509
Total Cash and Investment Balances	\$3,935,030
General Fund Expense Variance:	\$99,632 Under Budget



Financial Statement Notes:

Paseo CDD Variance Notes			
Line Item	YTD Actual Expense	Variance	Notes
Guard Gate Facility Maintenance and Repair	\$ 30,769.00	\$ 13,269.00	Gate repairs service calls.
Utility Irrigation	\$ 29,353.00	\$ 11,853.00	Dry season. The monthly cost will reduce once we enter the rainy season.
Utility Street Lights	\$ 11,387.00	\$ 787.00	Monthly avg. \$ 1897.83
Fountain Service Repairs and Maint.	\$ 19,602.00	\$ 3,452.00	New Grundfos Motor, pump, and starter box installed in Fountain # 9.
Lake Pond Bank Maintenance and Repair.	\$ 3,950.00	\$ 1,450.00	Bulrush trimming on lakes 3,4, and 7.
Irrigation Repair	\$ 18,393.00	\$ 3,393.00	Ongoing irrigation repairs.
Landscape Mulch	\$ 40,762.00	\$ 13,978.00	Although this appears overbudget because it is divided by monthly it is expected the District will be under budget at years end.
Property Insurance	\$ 34,122.00	\$ 1,230.00	Increase property values
* Items not included were reported in prior reports.			

Superior Waterway Fountain Light Replacements – This has been completed.

Hoover Pumping Systems Proposal: During discussions with Hoover it was discovered that there was a misunderstanding with their proposal. The cost they provided was per well not for all the wells. DM will discuss this at the meeting with the Board.

Tab 4

RIZZETTA & COMPANY, INC.

9530 MARKETPLACE RD #206
FORT MYERS FL 33912

Lee County – Community Development Districts
FLORIDA

04/15/2024

NAME OF COMMUNITY DEVELOPMENT DISTRICT	NUMBER OF REGISTERED VOTERS AS OF 04/15/2024
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
Paseo	1,123
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

Tammy Lipa – Voice: 239-533-6329
Email: tlipa@lee.vote

Send to: Kari Hardwick Khardwick@Rizzetta.Com Phone: 239-936-0913
Cc: Belinda Blandon: Bblandon@Rizzetta.com
Cc: Michele Rebstock: mrebstock@rizzetta.com

Tab 5



April 22, 2024

Paseo Community Development District Board of Supervisors

Dear Supervisors, Management Staff and Counsel;

Based on the results of the motion to acquire a portion of Parcel E-1 during the Paseo Community Development District (CDD) meeting on March 27, 2024, representatives of the Paseo Master Homeowners' Association (Master) met with its civil engineer and are proposing the following revised lot from Parcel E-1 which we hope will address the concerns of the supervisors.

Attached is a color rendering of the prior and proposed lot split along with sketches and legal descriptions of both the lot the Master desires to purchase and the remaining lot that would be held by the CDD.

It is our understanding that the 1) the CDD is concerned about the 10 feet between Lot 72 and the proposed lot, 2) wanted to clean up the boundaries to be purchased and 3) did not desire to sell the small portion of land in front of the current dumpster pad. The Master has concerns about causing a replatting of the parcel so it still desires to do a lot split to speed up the project and to lower the cost to the community members of Paseo.

After discussions with our civil engineer and with the desires of both parties, it was determined that the best option appears to be to split the lot five feet from the dumpster and acquire all the parcel to the east of that area including the land for which the city's lift station is located. The CDD would remain owners of the lot that has the drainage easement to the north along with the land that currently has the dumpster pad and maintenance shed.

The area for the lift station was originally titled to the Master and the civil engineer confirmed that the city has an easement and would maintain it if either party owned the lot. This also allows for one party to own the walk-way to the basketball court which is in disrepair. The Master would fix the pavers and add landscape lighting once the transaction is completed.

The Master also desires to have the CDD assist them in the acquisition of a building permit and a modification of the South Florida Water Management District (District) permit for Paseo as soon as both parties reach an agreement on the lot split. Based on conversations from our civil engineer, this would only require a representative of the CDD to sign off on the applications along with a representative of the Master.



By starting the permitting processes, both parties will have a better understanding of any requirements that the city or District would have with drainage and/or water management. The Master would be better able to estimate the cost of improving the lot as well. The Master feels that it would benefit the community if we work on this process together.

Sincerely, on behalf of the Paseo Master Board

Rosa Elena Nieves, LCAM

PROPERTY DESCRIPTION

A PARCEL OF LAND LYING IN TRACT E1, PASEO PHASE I, AS RECORDED IN INSTRUMENT NUMBER 2006000162884, LEE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHEAST CORNER OF LOT 72, PASEO PHASE I, AS RECORDED IN INSTRUMENT NUMBER 2006000162884, LEE COUNTY, FLORIDA; THENCE ALONG THE EAST BOUNDARY OF SAID LOT 72 FOR THE FOLLOWING TWO (2) COURSES AND DISTANCES; (1) THENCE NORTH 53°49'50" EAST, FOR 46.01 FEET; (2) THENCE NORTH 24°37'42" EAST, FOR 169.40 FEET TO THE NORTHEAST CORNER OF SAID LOT 72; THENCE EASTERLY DEPARTING SAID EAST BOUNDARY 35.79 FEET ALONG THE ARC OF A NON-TANGENTIAL CURVE TO THE LEFT HAVING A RADIUS OF 457.00 FEET THROUGH A CENTRAL ANGLE OF 04°29'16" AND BEING SUBTENDED BY A CHORD WHICH BEARS SOUTH 85°57'08" EAST FOR 35.78 FEET; THENCE SOUTH 88°12'47" EAST, FOR 106.17 FEET; THENCE SOUTH 01°13'25" EAST, FOR 83.53 FEET TO AN INTERSECTION WITH THE NORTH RIGHT-OF-WAY OF PASEO GRANDE BOULEVARD AND A POINT ON A CURVE; THENCE SOUTHWESTERLY ALONG SAID RIGHT-OF-WAY 210.96 FEET ALONG THE ARC OF A NON-TANGENTIAL CURVE TO THE LEFT HAVING A RADIUS OF 271.00 FEET THROUGH A CENTRAL ANGLE OF 44°36'04" AND BEING SUBTENDED BY A CHORD WHICH BEARS SOUTH 55°11'29" WEST FOR 205.67 FEET; THENCE NORTH 72°45'04" WEST, FOR 86.35 FEET TO THE POINT OF BEGINNING OF THE PARCEL DESCRIBED HEREIN;

CONTAINING 25,953 SQUARE FEET, MORE OR LESS.

NOTES:


1. BEARINGS SHOWN HEREON ARE BASED ON THE STATE PLANE COORDINATE SYSTEM ESTABLISHED BY THE NATIONAL GEODETIC SURVEY FOR FLORIDA WEST ZONE, 1983 DATUM WITH 2011 ADJUSTMENT OBTAINED UTILIZING RTK GPS OBSERVATIONS ON THE FDOT NETWORK AND REFER TO THE EAST BOUNDARY OF LOT 72, PASEO PHASE I, AS RECORDED IN INSTRUMENT NUMBER 2006000162884, LEE COUNTY, FLORIDA, FLORIDA AS BEING NORTH 53°49'50" EAST.
2. DIMENSIONS SHOWN HEREON ARE IN U.S. SURVEY FEET AND DECIMALS THEREOF.
3. THIS SKETCH AND DESCRIPTION IS NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OR THE DIGITAL SIGNATURE AND DIGITAL SEAL OF A LICENSED FLORIDA SURVEYOR AND MAPPER. NO ADDITIONS OR DELETIONS TO THIS SKETCH AND DESCRIPTION ARE PERMITTED WITHOUT THE EXPRESSED WRITTEN CONSENT OF THE SIGNING PARTY.

NOT VALID WITHOUT SHEETS 1-2 OF 2

DRAWN BY:	AH
CHECKED BY:	DLS
JOB CODE:	PASEODD
SCALE:	N/A
DATE:	24 JANUARY 2024
FILE:	23-244-LOT SPLIT.001
SHEET:	1 of 2

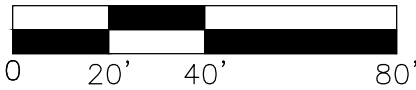
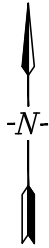
REVISION: UPDATED BOUNDARY (4/16/2024)

NOT A SURVEY

 <p>GradyMinor</p> <p>Q. Grady Minor and Associates, P.A. 3800 Via Del Rey Bonita Springs, Florida 34134</p> <p>Civil Engineers • Land Surveyors • Planners • Landscape Architects</p> <p>Cert. of Auth. EB 0005151 Cert. of Auth. LB 0005151 Business LC 26000266</p> <p>Bonita Springs: 239.947.1144 www.GradyMinor.com Fort Myers: 239.690.4380</p>	<p>SKETCH AND DESCRIPTION</p> <p>A PORTION OF TRACT E1 PASEO, PHASE I INSTRUMENT #2006000162884 LYING IN SECTION 9, TOWNSHIP 45 SOUTH, RANGE 25 EAST LEE COUNTY, FLORIDA</p>	<p>DATE SIGNED</p> <p>_____ DONALD L. SAINTENOY III, P.S.M. FL LICENSE #6761 FOR THE FIRM</p>
	<p>_____</p>	

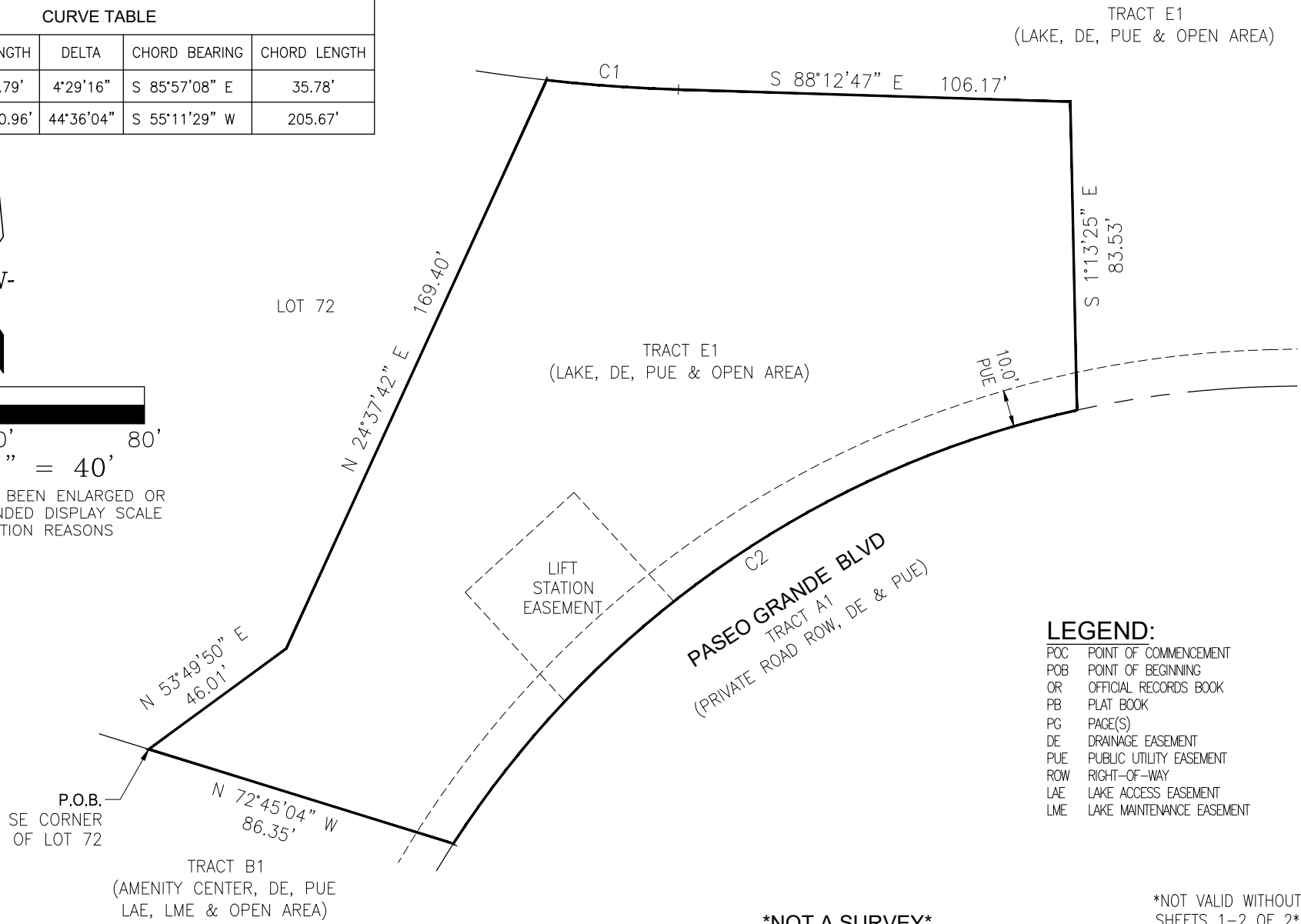
G:\SURVEY\PROJECT SURVEY 2023\244 - PASEO TRACT E1\SURVEY\23-244-LOT SPLIT.001.DWG

CURVE TABLE					
CURVE #	RADIUS	LENGTH	DELTA	CHORD BEARING	CHORD LENGTH
C1	457.00'	35.79'	4°29'16"	S 85°57'08" E	35.78'
C2	271.00'	210.96'	44°36'04"	S 55°11'29" W	205.67'



SCALE: 1" = 40'

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



LEGEND:

- POC POINT OF COMMENCEMENT
- POB POINT OF BEGINNING
- OR OFFICIAL RECORDS BOOK
- PB PLAT BOOK
- PG PAGE(S)
- DE DRAINAGE EASEMENT
- PUE PUBLIC UTILITY EASEMENT
- ROW RIGHT-OF-WAY
- LAE LAKE ACCESS EASEMENT
- LME LAKE MAINTENANCE EASEMENT

NOT A SURVEY

NOT VALID WITHOUT SHEETS 1-2 OF 2



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 Bonita Springs, Florida 34134

SKETCH AND DESCRIPTION

A PORTION OF TRACT E1
 PASEO, PHASE I
 INSTRUMENT #2006000162884
 LYING IN
 SECTION 9, TOWNSHIP 45 SOUTH, RANGE 25 EAST
 LEE COUNTY, FLORIDA

DRAWN BY:	AH
CHECKED BY:	DLS
JOB CODE:	PASEODD
SCALE:	1" = 40'
DATE:	24 JANUARY 2024
FILE:	23-244-LOT SPLIT.001
SHEET:	2 of 2

PROPERTY DESCRIPTION

A PARCEL OF LAND LYING IN TRACT E1, PASEO PHASE I, AS RECORDED IN INSTRUMENT NUMBER 2006000162884, LEE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEAST CORNER OF LOT 72, PASEO PHASE I, AS RECORDED IN INSTRUMENT NUMBER 2006000162884, LEE COUNTY, FLORIDA; THENCE ALONG THE BOUNDARY OF SAID TRACT E1 FOR THE FOLLOWING TWENTY ONE (21) COURSES AND DISTANCES; (1) THENCE WESTERLY 146.39 FEET ALONG THE ARC OF A NON-TANGENTIAL CURVE TO THE RIGHT HAVING A RADIUS OF 457.00 FEET THROUGH A CENTRAL ANGLE OF 18°21'13" AND BEING SUBTENDED BY A CHORD WHICH BEARS NORTH 74°32'55" WEST FOR 145.77 FEET; (2) THENCE NORTH 65°22'18" WEST, FOR 196.17 FEET TO A POINT ON A CURVE; (3) THENCE WESTERLY 455.91 FEET ALONG THE ARC OF A NON-TANGENTIAL CURVE TO THE LEFT HAVING A RADIUS OF 362.00 FEET THROUGH A CENTRAL ANGLE OF 72°09'33" AND BEING SUBTENDED BY A CHORD WHICH BEARS SOUTH 78°32'55" WEST FOR 426.37 FEET TO A POINT OF REVERSE CURVATURE; (4) THENCE SOUTHWESTERLY 111.39 FEET ALONG THE ARC OF A REVERSE CURVE TO THE RIGHT HAVING A RADIUS OF 258.00 FEET THROUGH A CENTRAL ANGLE OF 24°44'15" AND BEING SUBTENDED BY A CHORD WHICH BEARS SOUTH 54°50'16" WEST FOR 110.53 FEET; (5) THENCE SOUTH 67°12'24" WEST, FOR 111.82 FEET TO A POINT OF CURVATURE; (6) THENCE SOUTHWESTERLY 372.17 FEET ALONG THE ARC OF A TANGENTIAL CURVE TO THE LEFT HAVING A RADIUS OF 292.00 FEET THROUGH A CENTRAL ANGLE OF 73°01'35" AND BEING SUBTENDED BY A CHORD WHICH BEARS SOUTH 30°41'36" WEST FOR 347.48 FEET; (7) THENCE SOUTH 84°10'49" WEST, FOR 13.00 FEET TO A POINT ON A CURVE; (8) THENCE NORTHEASTERLY 388.74 FEET ALONG THE ARC OF A NON-TANGENTIAL CURVE TO THE RIGHT HAVING A RADIUS OF 305.00 FEET THROUGH A CENTRAL ANGLE OF 73°01'35" AND BEING SUBTENDED BY A CHORD WHICH BEARS NORTH 30°41'36" EAST FOR 362.95 FEET; (9) THENCE NORTH 67°12'24" EAST, FOR 96.83 FEET TO A POINT ON A CURVE; (10) THENCE NORTHEASTERLY 93.78 FEET ALONG THE ARC OF A NON-TANGENTIAL CURVE TO THE LEFT HAVING A RADIUS OF 220.00 FEET THROUGH A CENTRAL ANGLE OF 24°25'25" AND BEING SUBTENDED BY A CHORD WHICH BEARS NORTH 54°59'41" EAST FOR 93.07 FEET TO A POINT ON A CURVE; (11) THENCE NORTHEASTERLY 37.44 FEET ALONG THE ARC OF A NON-TANGENTIAL CURVE TO THE RIGHT HAVING A RADIUS OF 470.00 FEET THROUGH A CENTRAL ANGLE OF 04°33'52" AND BEING SUBTENDED BY A CHORD WHICH BEARS NORTH 45°03'55" EAST FOR 37.43 FEET; (12) THENCE NORTH 47°20'51" EAST, FOR 27.51 FEET TO A POINT OF CURVATURE; (13) THENCE EASTERLY 434.48 FEET ALONG THE ARC OF A TANGENTIAL CURVE TO THE RIGHT HAVING A RADIUS OF 370.00 FEET THROUGH A CENTRAL ANGLE OF 67°16'51" AND BEING SUBTENDED BY A CHORD WHICH BEARS NORTH 80°59'16" EAST FOR 409.94 FEET; (14) THENCE SOUTH 65°22'18" EAST, FOR 204.05 FEET TO A POINT OF CURVATURE; (15) THENCE EASTERLY 174.61 FEET ALONG THE ARC OF A TANGENTIAL CURVE TO THE LEFT HAVING A RADIUS OF 438.00 FEET THROUGH A CENTRAL ANGLE OF 22°50'29" AND BEING SUBTENDED BY A CHORD WHICH BEARS SOUTH 76°47'33" EAST FOR 173.46 FEET; (16) THENCE SOUTH 88°12'47" EAST, FOR 185.28 FEET TO A POINT ON A CURVE; (17) THENCE EASTERLY 110.37 FEET ALONG THE ARC OF A NON-TANGENTIAL CURVE TO THE RIGHT HAVING A RADIUS OF 263.00 FEET THROUGH A CENTRAL ANGLE OF 24°02'39" AND BEING SUBTENDED BY A CHORD WHICH BEARS SOUTH 76°29'47" EAST FOR 109.56 FEET; (18) THENCE SOUTH 64°46'37" EAST, FOR 48.98 FEET TO A POINT ON A CURVE; (19) THENCE NORTHERLY 215.24 FEET ALONG THE ARC OF A NON-TANGENTIAL CURVE TO THE LEFT HAVING A RADIUS OF 305.00 FEET THROUGH A CENTRAL ANGLE OF 40°26'02" AND BEING SUBTENDED BY A CHORD WHICH BEARS NORTH 10°31'04" WEST FOR 210.80 FEET TO A POINT OF REVERSE CURVATURE; (20) THENCE NORTHERLY 246.51 FEET ALONG THE ARC OF A REVERSE CURVE TO THE RIGHT HAVING A RADIUS OF 540.00 FEET THROUGH A CENTRAL ANGLE OF 26°09'20" AND BEING SUBTENDED BY A CHORD WHICH BEARS NORTH 17°39'25" WEST FOR 244.38 FEET; (21) THENCE NORTH 85°25'15" EAST, FOR 20.00 FEET TO AN INTERSECTION WITH THE WESTERLY RIGHT-OF-WAY OF PASEO DRIVE;

NOT VALID WITHOUT SHEETS 1-6 OF 6

DRAWN BY:	AH
CHECKED BY:	DLS
JOB CODE:	PASEODD
SCALE:	N/A
DATE:	24 JANUARY 2024
FILE:	23-244-LOT SPLIT.001
SHEET:	1 of 6

CONTINUED ON SHEET 2 OF 6

REVISION: UPDATED BOUNDARY (4/16/2024)

NOT A SURVEY



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SKETCH AND DESCRIPTION

A PORTION OF TRACT E1
 PASEO, PHASE I
 INSTRUMENT #2006000162884
 LYING IN
 SECTION 9, TOWNSHIP 45 SOUTH, RANGE 25 EAST
 LEE COUNTY, FLORIDA

DATE SIGNED

DONALD L. SAINTENOY III, P.S.M
 FL LICENSE #6761
 FOR THE FIRM

G:\SURVEY\PROJECT SURVEY 2023\244 - PASEO TRACT E1\SURVEY\23-244-LOT SPLIT.001.DWG

PROPERTY DESCRIPTION

CONTINUED FROM SHEET 1 OF 6

THENCE ALONG SAID RIGHT-OF-WAY FOR THE FOLLOWING SEVEN (7) COURSES AND DISTANCES; (1) SOUTH 04°34'45" EAST, FOR 40.17 FEET TO A POINT ON A CURVE; (2) THENCE SOUTHERLY 148.42 FEET ALONG THE ARC OF A NON-TANGENTIAL CURVE TO THE LEFT HAVING A RADIUS OF 380.00 FEET THROUGH A CENTRAL ANGLE OF 22°22'43" AND BEING SUBTENDED BY A CHORD WHICH BEARS SOUTH 15°46'06" EAST FOR 147.48 FEET; (3) THENCE SOUTH 26°57'28" EAST, FOR 39.47 FEET TO A POINT OF CURVATURE; (4) THENCE SOUTHERLY 176.43 FEET ALONG THE ARC OF A TANGENTIAL CURVE TO THE RIGHT HAVING A RADIUS OF 570.00 FEET THROUGH A CENTRAL ANGLE OF 17°44'03" AND BEING SUBTENDED BY A CHORD WHICH BEARS SOUTH 18°05'26" EAST FOR 175.72 FEET TO A POINT ON A CURVE; (5) THENCE SOUTHWESTERLY 150.35 FEET ALONG THE ARC OF A NON-TANGENTIAL CURVE TO THE RIGHT HAVING A RADIUS OF 88.00 FEET THROUGH A CENTRAL ANGLE OF 97°53'26" AND BEING SUBTENDED BY A CHORD WHICH BEARS SOUTH 39°43'19" WEST FOR 132.72 FEET; (6) THENCE SOUTH 88°40'02" WEST, FOR 114.63 FEET TO A POINT ON A CURVE; (7) THENCE WESTERLY 52.86 FEET ALONG THE ARC OF A NON-TANGENTIAL CURVE TO THE LEFT HAVING A RADIUS OF 271.00 FEET THROUGH A CENTRAL ANGLE OF 11°10'31" AND BEING SUBTENDED BY A CHORD WHICH BEARS SOUTH 83°04'46" WEST FOR 52.77 FEET; THENCE DEPARTING SAID RIGHT-OF-WAY NORTH 01°13'25" WEST, FOR 83.53 FEET; THENCE NORTH 88°12'47" WEST, FOR 106.17 FEET TO A POINT OF CURVATURE; THENCE WESTERLY 35.79 FEET ALONG THE ARC OF A TANGENTIAL CURVE TO THE RIGHT HAVING A RADIUS OF 457.00 FEET THROUGH A CENTRAL ANGLE OF 04°29'16" AND BEING SUBTENDED BY A CHORD WHICH BEARS NORTH 85°57'08" WEST FOR 35.78 FEET TO THE POINT OF BEGINNING OF THE PARCEL DESCRIBED HEREIN;

CONTAINING 1.21 ACRES, MORE OR LESS.

NOTES:

1. BEARINGS SHOWN HEREON ARE BASED ON THE STATE PLANE COORDINATE SYSTEM ESTABLISHED BY THE NATIONAL GEODETIC SURVEY FOR FLORIDA WEST ZONE, 1983 DATUM WITH 2011 ADJUSTMENT OBTAINED UTILIZING RTK GPS OBSERVATIONS ON THE FDOT NETWORK AND REFER TO THE NORTH BOUNDARY OF TRACT E1, PASEO PHASE I, AS RECORDED IN INSTRUMENT NUMBER 2006000162884, LEE COUNTY, FLORIDA, FLORIDA AS BEING SOUTH 65°22'18" EAST.
2. DIMENSIONS SHOWN HEREON ARE IN U.S. SURVEY FEET AND DECIMALS THEREOF.
3. THIS SKETCH AND DESCRIPTION IS NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OR THE DIGITAL SIGNATURE AND DIGITAL SEAL OF A LICENSED FLORIDA SURVEYOR AND MAPPER. NO ADDITIONS OR DELETIONS TO THIS SKETCH AND DESCRIPTION ARE PERMITTED WITHOUT THE EXPRESSED WRITTEN CONSENT OF THE SIGNING PARTY.

NOT A SURVEY

NOT VALID WITHOUT SHEETS 1-6 OF 6



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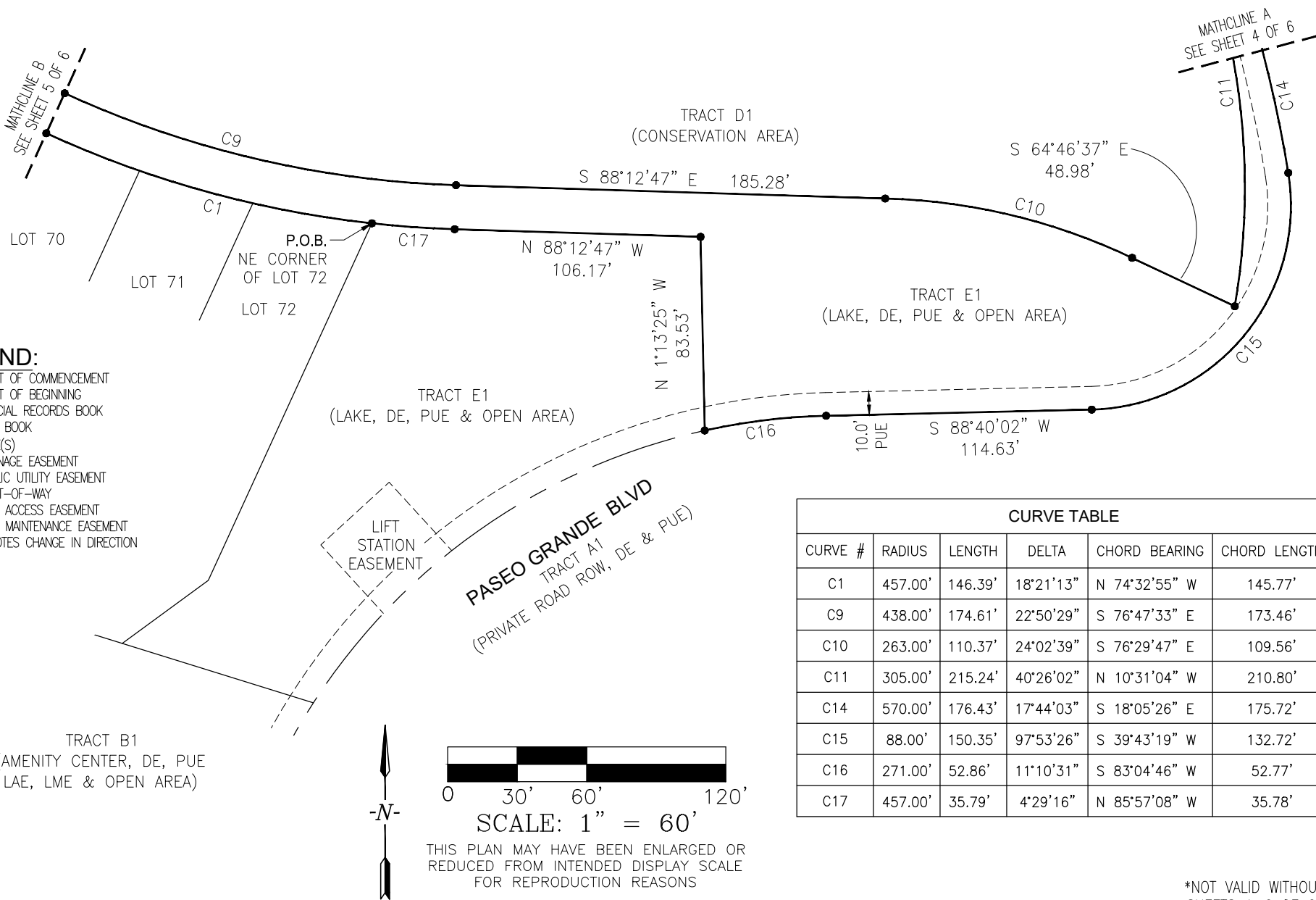
Q. Grady Minor and Associates, P.A.
 3800 Via Del Rey
 Bonita Springs, Florida 34134

SKETCH AND DESCRIPTION

A PORTION OF TRACT E1
 PASEO, PHASE I
 INSTRUMENT #2006000162884
 LYING IN
 SECTION 9, TOWNSHIP 45 SOUTH, RANGE 25 EAST
 LEE COUNTY, FLORIDA

DRAWN BY:	AH
CHECKED BY:	DLS
JOB CODE:	PASEODD
SCALE:	1" = 40'
DATE:	24 JANUARY 2024
FILE:	23-244-LOT SPLIT.001
SHEET:	2 of 6

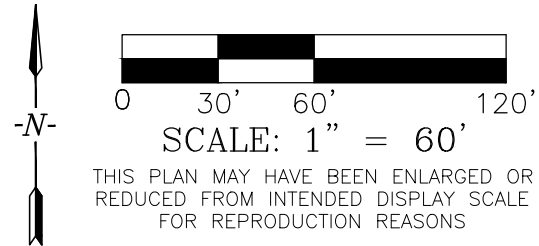
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LEGEND:

- POC POINT OF COMMENCEMENT
- POB POINT OF BEGINNING
- OR OFFICIAL RECORDS BOOK
- PB PLAT BOOK
- PG PAGE(S)
- DE DRAINAGE EASEMENT
- PUE PUBLIC UTILITY EASEMENT
- ROW RIGHT-OF-WAY
- LAE LAKE ACCESS EASEMENT
- LME LAKE MAINTENANCE EASEMENT
- DENOTES CHANGE IN DIRECTION

CURVE TABLE					
CURVE #	RADIUS	LENGTH	DELTA	CHORD BEARING	CHORD LENGTH
C1	457.00'	146.39'	18°21'13"	N 74°32'55" W	145.77'
C9	438.00'	174.61'	22°50'29"	S 76°47'33" E	173.46'
C10	263.00'	110.37'	24°02'39"	S 76°29'47" E	109.56'
C11	305.00'	215.24'	40°26'02"	N 10°31'04" W	210.80'
C14	570.00'	176.43'	17°44'03"	S 18°05'26" E	175.72'
C15	88.00'	150.35'	97°53'26"	S 39°43'19" W	132.72'
C16	271.00'	52.86'	11°10'31"	S 83°04'46" W	52.77'
C17	457.00'	35.79'	4°29'16"	N 85°57'08" W	35.78'



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

NOT A SURVEY

NOT VALID WITHOUT SHEETS 1-6 OF 6



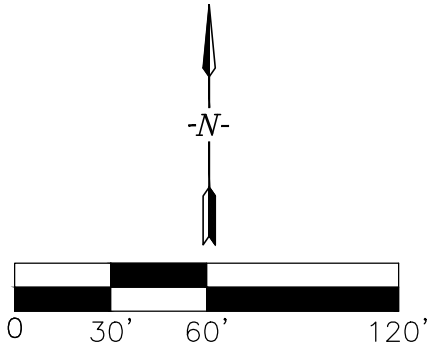
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SKETCH AND DESCRIPTION
 A PORTION OF TRACT E1
 PASEO, PHASE I
 INSTRUMENT #2006000162884
 LYING IN
 SECTION 9, TOWNSHIP 45 SOUTH, RANGE 25 EAST
 LEE COUNTY, FLORIDA

DRAWN BY:	AH
CHECKED BY:	DLS
JOB CODE:	PASEODD
SCALE:	1" = 40'
DATE:	24 JANUARY 2024
FILE:	23-244-LOT SPLIT.001
SHEET:	3 of 6

G:\SURVEY\PROJECT SURVEY 2023\244 - PASEO TRACT E1\SURVEY\23-244-LOT SPLIT.001.DWG



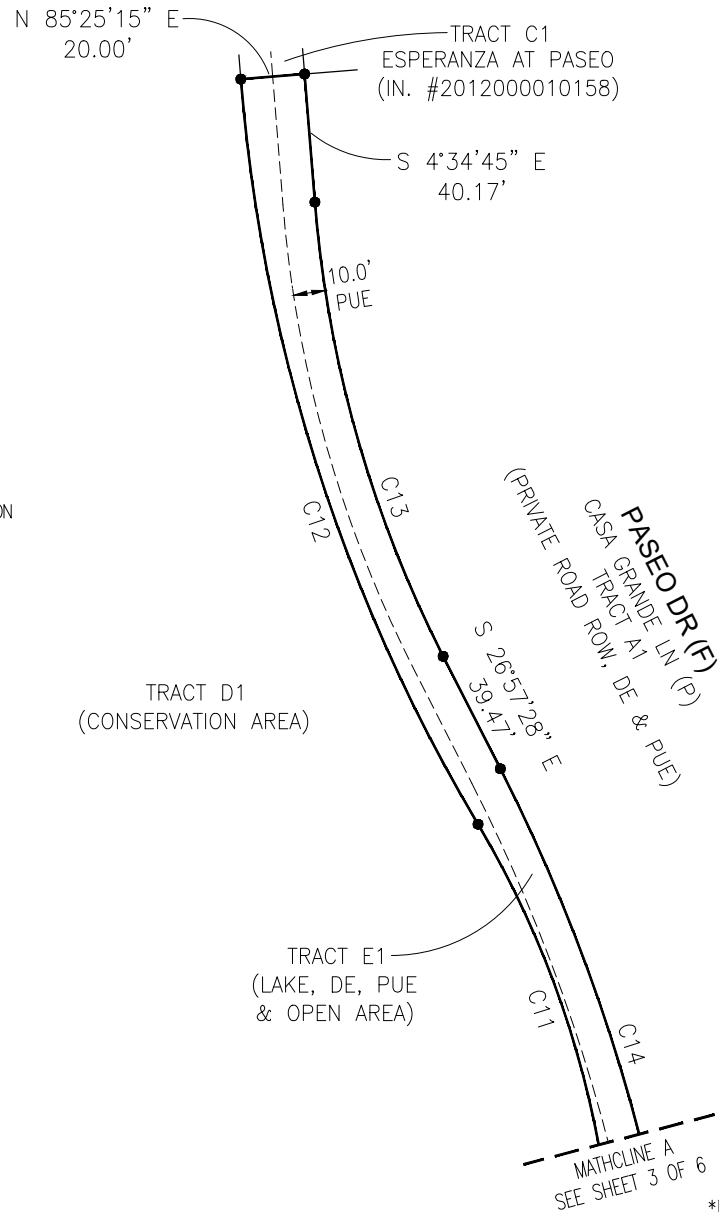
SCALE: 1" = 60'

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

LEGEND:

- POC POINT OF COMMENCEMENT
- POB POINT OF BEGINNING
- OR OFFICIAL RECORDS BOOK
- PB PLAT BOOK
- PG PAGE(S)
- DE DRAINAGE EASEMENT
- PUE PUBLIC UTILITY EASEMENT
- ROW RIGHT-OF-WAY
- LAE LAKE ACCESS EASEMENT
- LME LAKE MAINTENANCE EASEMENT
- IN INSTRUMENT NUMBER
- (F) FIELD
- (P) PLAT
- DENOTES CHANGE IN DIRECTION

CURVE TABLE					
CURVE #	RADIUS	LENGTH	DELTA	CHORD BEARING	CHORD LENGTH
C11	305.00'	215.24'	40°26'02"	N 10°31'04" W	210.80'
C12	540.00'	246.51'	26°09'20"	N 17°39'25" W	244.38'
C13	380.00'	148.42'	22°22'43"	S 15°46'06" E	147.48'
C14	570.00'	176.43'	17°44'03"	S 18°05'26" E	175.72'



NOT A SURVEY

NOT VALID WITHOUT SHEETS 1-6 OF 6



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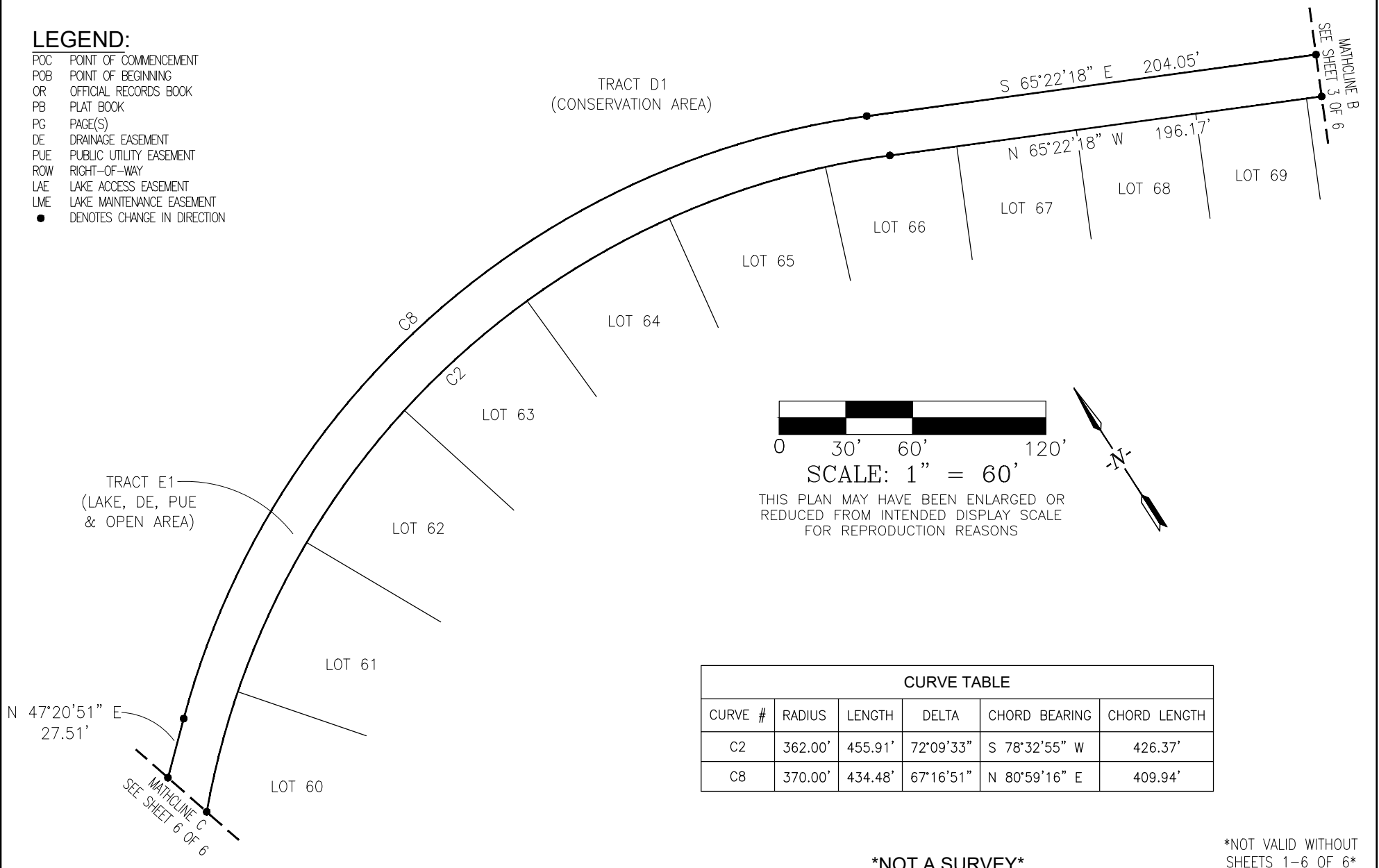
SKETCH AND DESCRIPTION

A PORTION OF TRACT E1
 PASEO, PHASE I
 INSTRUMENT #2006000162884
 LYING IN
 SECTION 9, TOWNSHIP 45 SOUTH, RANGE 25 EAST
 LEE COUNTY, FLORIDA

DRAWN BY:	AH
CHECKED BY:	DLS
JOB CODE:	PASEODD
SCALE:	1" = 40'
DATE:	24 JANUARY 2024
FILE:	23-244-LOT SPLIT.001
SHEET:	4 of 6

LEGEND:

- POC POINT OF COMMENCEMENT
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- DENOTES CHANGE IN DIRECTION



SCALE: 1" = 60'

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



CURVE TABLE					
CURVE #	RADIUS	LENGTH	DELTA	CHORD BEARING	CHORD LENGTH
C2	362.00'	455.91'	72°09'33"	S 78°32'55" W	426.37'
C8	370.00'	434.48'	67°16'51"	N 80°59'16" E	409.94'

NOT A SURVEY

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SKETCH AND DESCRIPTION

A PORTION OF TRACT E1
 PASEO, PHASE I
 INSTRUMENT #2006000162884
 LYING IN
 SECTION 9, TOWNSHIP 45 SOUTH, RANGE 25 EAST
 LEE COUNTY, FLORIDA

DRAWN BY:	AH
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JOB CODE:	PASEODD
SCALE:	1" = 40'
DATE:	24 JANUARY 2024
FILE:	23-244-LOT SPLIT.001
SHEET:	5 of 6

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LEGEND:

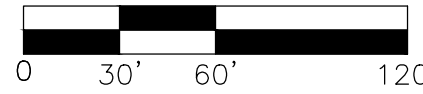
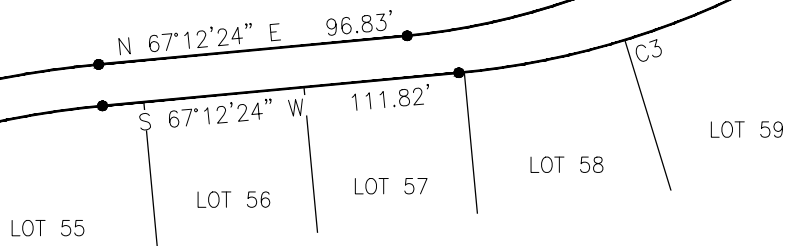
- POC POINT OF COMMENCEMENT
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- LAE LAKE ACCESS EASEMENT
- LME LAKE MAINTENANCE EASEMENT
- DENOTES CHANGE IN DIRECTION

TRACT D1
(CONSERVATION AREA)

TRACT E1
(LAKE, DE, PUE
& OPEN AREA)

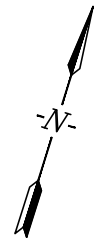
TRACT C2
(LAKE, LME, LAE, DE & OPEN AREA)

MATHLINE C
SEE SHEET 5 OF 6



SCALE: 1" = 60'

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



CURVE TABLE					
CURVE #	RADIUS	LENGTH	DELTA	CHORD BEARING	CHORD LENGTH
C3	258.00'	111.39'	24°44'15"	S 54°50'16" W	110.53'
C4	292.00'	372.17'	73°01'35"	S 30°41'36" W	347.48'
C5	305.00'	388.74'	73°01'35"	N 30°41'36" E	362.95'
C6	220.00'	93.78'	24°25'25"	N 54°59'41" E	93.07'
C7	470.00'	37.44'	4°33'52"	N 45°03'55" E	37.43'

NOT A SURVEY

*NOT VALID WITHOUT
SHEETS 1-6 OF 6*



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SKETCH AND DESCRIPTION

A PORTION OF TRACT E1
 PASEO, PHASE I
 INSTRUMENT #2006000162884
 LYING IN
 SECTION 9, TOWNSHIP 45 SOUTH, RANGE 25 EAST
 LEE COUNTY, FLORIDA

DRAWN BY:	AH
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JOB CODE:	PASEODD
SCALE:	1" = 40'
DATE:	24 JANUARY 2024
FILE:	23-244-LOT SPLIT.001
SHEET:	6 of 6

PROPERTY DESCRIPTION

A PARCEL OF LAND LYING IN TRACT E1, PASEO PHASE I, AS RECORDED IN INSTRUMENT NUMBER 2006000162884, LEE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHEAST CORNER OF LOT 72, PASEO PHASE I, AS RECORDED IN INSTRUMENT NUMBER 2006000162884, LEE COUNTY, FLORIDA; THENCE ALONG THE EAST BOUNDARY OF SAID LOT 72 FOR THE FOLLOWING TWO (2) COURSES AND DISTANCES; (1) THENCE NORTH 53°49'50" EAST, FOR 46.01 FEET; (2) THENCE NORTH 24°37'42" EAST, FOR 74.15 FEET; THENCE DEPARTING SAID EAST BOUNDARY SOUTH 65°22'18" EAST, FOR 10.00 FEET TO THE POINT OF BEGINNING OF THE HEREIN DESCRIBED PARCEL;

THENCE NORTH 24°37'42" EAST, FOR 98.68 FEET TO A POINT ON A CURVE; THENCE EASTERLY 25.22 FEET ALONG THE ARC OF A NON-TANGENTIAL CURVE TO THE LEFT HAVING A RADIUS OF 457.00 FEET THROUGH A CENTRAL ANGLE OF 03°09'44" AND BEING SUBTENDED BY A CHORD WHICH BEARS SOUTH 86°37'55" EAST FOR 25.22 FEET; THENCE SOUTH 88°12'47" EAST, FOR 106.17 FEET; THENCE SOUTH 01°13'25" EAST, FOR 60.37 FEET; THENCE NORTH 88°34'37" EAST, FOR 35.60 FEET; THENCE SOUTH 00°22'14" EAST, FOR 18.62 FEET TO AN INTERSECTION WITH THE NORTH RIGHT-OF-WAY OF PASEO GRANDE BOULEVARD AND A POINT ON A CURVE; THENCE WESTERLY ALONG SAID RIGHT-OF-WAY 142.17 FEET ALONG THE ARC OF A NON-TANGENTIAL CURVE TO THE LEFT HAVING A RADIUS OF 271.00 FEET THROUGH A CENTRAL ANGLE OF 30°03'28" AND BEING SUBTENDED BY A CHORD WHICH BEARS SOUTH 70°00'07" WEST FOR 140.54 FEET; THENCE DEPARTING SAID RIGHT-OF-WAY NORTH 33°50'34" WEST, FOR 40.41 FEET; THENCE NORTH 00°27'36" WEST, FOR 7.69 FEET; THENCE SOUTH 89°59'09" WEST, FOR 54.78 FEET TO THE POINT OF BEGINNING OF THE PARCEL DESCRIBED HEREIN;

CONTAINING 16,182 SQUARE FEET, MORE OR LESS.

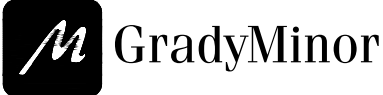
NOTES:

1. BEARINGS SHOWN HEREON ARE BASED ON THE STATE PLANE COORDINATE SYSTEM ESTABLISHED BY THE NATIONAL GEODETIC SURVEY FOR FLORIDA WEST ZONE, 1983 DATUM WITH 2011 ADJUSTMENT OBTAINED UTILIZING RTK GPS OBSERVATIONS ON THE FDOT NETWORK AND REFER TO THE EAST BOUNDARY OF LOT 72, PASEO PHASE I, AS RECORDED IN INSTRUMENT NUMBER 2006000162884, LEE COUNTY, FLORIDA, FLORIDA AS BEING NORTH 53°49'50" EAST.
2. DIMENSIONS SHOWN HEREON ARE IN U.S. SURVEY FEET AND DECIMALS THEREOF.
3. THIS SKETCH AND DESCRIPTION IS NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OR THE DIGITAL SIGNATURE AND DIGITAL SEAL OF A LICENSED FLORIDA SURVEYOR AND MAPPER. NO ADDITIONS OR DELETIONS TO THIS SKETCH AND DESCRIPTION ARE PERMITTED WITHOUT THE EXPRESSED WRITTEN CONSENT OF THE SIGNING PARTY.

NOT VALID WITHOUT SHEETS 1-2 OF 2

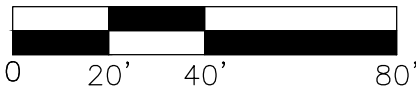
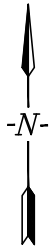
DRAWN BY:	AH
CHECKED BY:	DLS
JOB CODE:	PASEODD
SCALE:	N/A
DATE:	24 JANUARY 2024
FILE:	23-244-LOT SPLIT
SHEET:	1 of 2

NOT A SURVEY

 <p>GradyMinor</p> <p>Civil Engineers • Land Surveyors • Planners • Landscape Architects</p> <p>Cert. of Auth. EB 0005151 Cert. of Auth. LB 0005151</p> <p>Bonita Springs: 239.947.1144 www.GradyMinor.com Fort Myers: 239.690.4380</p>	<p>Q. Grady Minor and Associates, P.A. 3800 Via Del Rey Bonita Springs, Florida 34134</p> <p>Business LC 26000266</p>	<p>SKETCH AND DESCRIPTION</p> <p>A PORTION OF TRACT E1 PASEO, PHASE I INSTRUMENT #2006000162884 LYING IN SECTION 9, TOWNSHIP 45 SOUTH, RANGE 25 EAST LEE COUNTY, FLORIDA</p>	<p>DATE SIGNED</p> <p>_____ DONALD L. SAINTENOY III, P.S.M. FL LICENSE #6761 FOR THE FIRM</p>
	<p>*NOT A SURVEY*</p>		

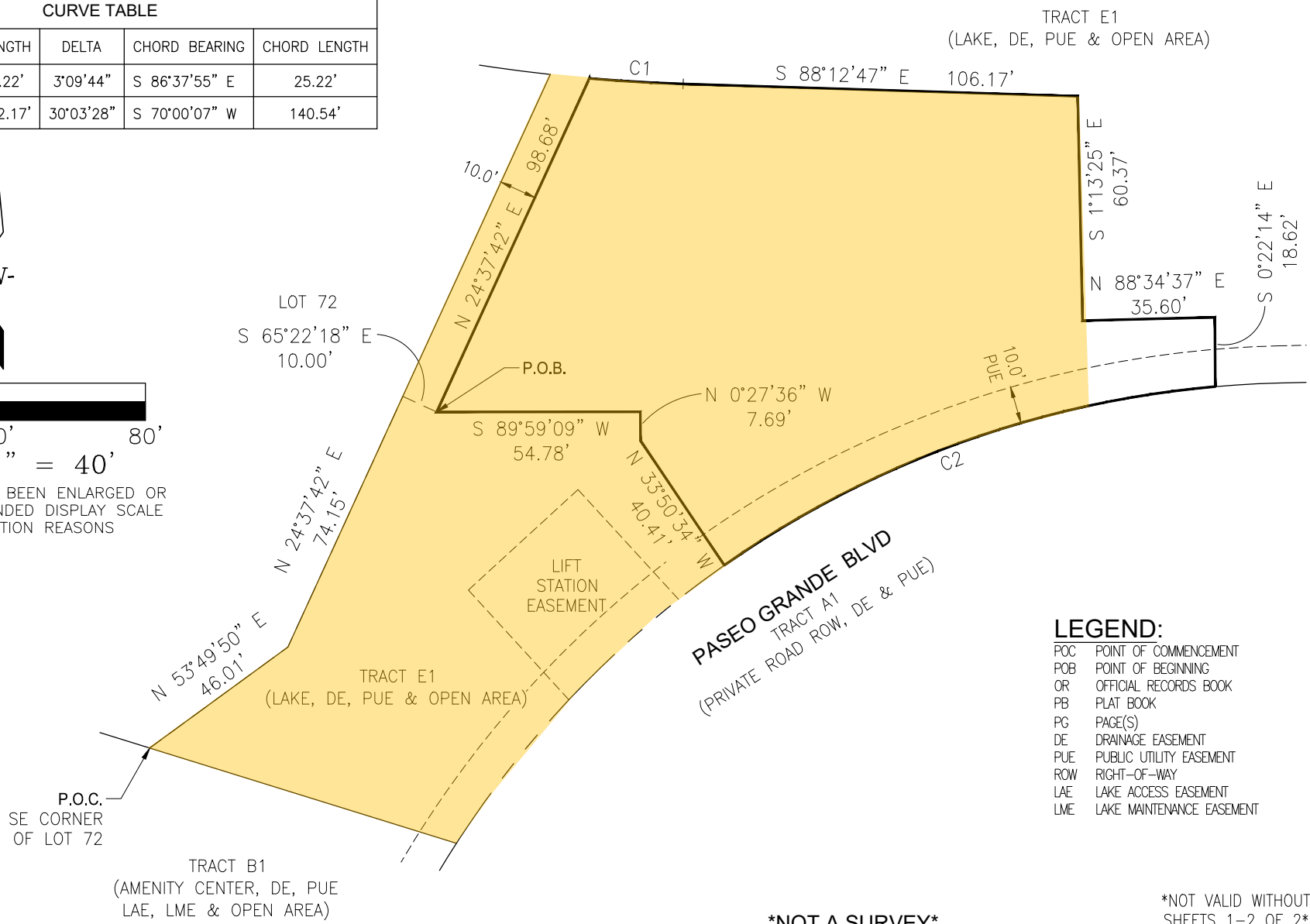
G:\SURVEY\PROJECT SURVEY 2023\244 - PASEO TRACT E1\SURVEY\23-244-LOT SPLIT.DWG

CURVE TABLE					
CURVE #	RADIUS	LENGTH	DELTA	CHORD BEARING	CHORD LENGTH
C1	457.00'	25.22'	3°09'44"	S 86°37'55" E	25.22'
C2	271.00'	142.17'	30°03'28"	S 70°00'07" W	140.54'



SCALE: 1" = 40'

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



LEGEND:

- POC POINT OF COMMENCEMENT
- POB POINT OF BEGINNING
- OR OFFICIAL RECORDS BOOK
- PB PLAT BOOK
- PG PAGE(S)
- DE DRAINAGE EASEMENT
- PUE PUBLIC UTILITY EASEMENT
- ROW RIGHT-OF-WAY
- LAE LAKE ACCESS EASEMENT
- LME LAKE MAINTENANCE EASEMENT

NOT VALID WITHOUT SHEETS 1-2 OF 2

NOT A SURVEY



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

SKETCH AND DESCRIPTION

A PORTION OF TRACT E1
 PASEO, PHASE I
 INSTRUMENT #2006000162884
 LYING IN
 SECTION 9, TOWNSHIP 45 SOUTH, RANGE 25 EAST
 LEE COUNTY, FLORIDA

DRAWN BY:	AH
CHECKED BY:	DLS
JOB CODE:	PASEODD
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FILE:	23-244-LOT SPLIT
SHEET:	2 of 2

Tab 6



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Paseo

Community Development District

www.paseocdd.org

**Proposed Budget Fiscal Year
2024/2025**

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Proposed Budget
Paseo Community Development District
General Fund
Fiscal Year 2024/2025

Table with columns: Chart of Accounts Classification, Actual YTD through 03/31/24, Projected Annual Totals 2023/2024, Annual Budget for 2023/2024, Projected Budget variance for 2023/2024, Budget for 2024/2025, Budget Increase (Decrease) vs 2023/2024, Comments. Rows include REVENUES (Interest Earnings, Tax Roll, etc.), EXPENDITURES - ADMINISTRATIVE (Supervisor Fees, District Management, etc.), and EXPENDITURES - FIELD OPERATIONS (Security Operations, Access System, etc.).

Proposed Budget
Paseo Community Development District
General Fund
Fiscal Year 2024/2025

	Chart of Accounts Classification	Actual YTD through 03/31/24	Projected Annual Totals 2023/2024	Annual Budget for 2023/2024	Projected Budget variance for 2023/2024	Budget for 2024/2025	Budget Increase (Decrease) vs 2023/2024	Comments
90	Capital Projects - Asset Review Projects	\$ 29,601	\$ 145,000	\$ 161,307	\$ 16,307	\$ 161,307	\$ -	To be discussed
91								
92	Field Operations Subtotal	\$ 823,575	\$ 1,597,478	\$ 1,764,971	\$ 167,493	\$ 1,807,446	\$ 42,475	
93								
94	Contingency for County TRIM Notice							
95								
96	TOTAL EXPENDITURES	\$ 947,121	\$ 1,846,571	\$ 2,027,904	\$ 181,333	\$ 2,076,519	\$ 48,615	
97								
98	EXCESS OF REVENUES OVER EXPENDITURES	\$ 1,014,475	\$ 168,261	\$ (1)	\$ 168,262	\$ -	\$ 1	

**Proposed Budget
Paseo Community Development District
Reserve Fund
Fiscal Year 2024/2025**

	Chart of Accounts Classification	Actual YTD through 03/31/24	Projected Annual Totals 2023/2024	Annual Budget for 2023/2024	Projected Budget variance for 2023/2024	Budget for 2024/2025	Budget Increase (Decrease) vs 2023/2024	Comments
1								
2	REVENUES							
3								
4	Interest Earnings							
5	Interest Earnings	\$ 15,037	\$ 20,049	\$ -	\$ 20,049	\$ -	\$ -	
6	Special Assessments							
7	Tax Roll*	\$ 310,939	\$ 310,939	\$ 310,939	\$ -	\$ 250,000	\$ (60,939)	
8								
9	TOTAL REVENUES	\$ 325,976	\$ 330,988	\$ 310,939	\$ -	\$ 250,000	\$ (60,939)	
10								
11	TOTAL REVENUES AND BALANCE FORWARD	\$ 325,976	\$ 330,988	\$ 310,939	\$ -	\$ 250,000	\$ (60,939)	
12								
13	*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.							
14								
15	EXPENDITURES							
16								
17	Contingency							
18	Capital Reserves	\$ -	\$ 310,939	\$ 310,939	\$ -	\$ 250,000	\$ (60,939)	
19	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20								
21	TOTAL EXPENDITURES	\$ -	\$ 310,939	\$ 310,939	\$ -	\$ 250,000	\$ (60,939)	
22								
23	EXCESS OF REVENUES OVER EXPENDITURES	\$ 325,976	\$ 20,049	\$ -	\$ -	\$ -	\$ -	

Paseo Community Development District

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Debt Service

Fiscal Year 2024/2025

Chart of Accounts Classification	Series 2018	Budget for 2024/2025
REVENUES		
Special Assessments		
Net Special Assessments ⁽¹⁾	\$771,656.91	\$771,656.91
TOTAL REVENUES	\$771,656.91	\$771,656.91
EXPENDITURES		
Administrative		
Debt Service Obligation	\$771,656.91	\$771,656.91
Administrative Subtotal	\$771,656.91	\$771,656.91
TOTAL EXPENDITURES	\$771,656.91	\$771,656.91
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Lee County Collection Early Payment Discounts (4%):

4.00%

GROSS ASSESSMENTS

\$803,809.28

Notes:

Tax Roll Early Payment Discount for Lee County is 4.0% of Tax Roll.

Budgeted net of tax roll assessments. See Assessment Table.

⁽¹⁾ Maximum Annual Debt Service less any Prepaid Assessments Received

PASEO COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024/2025 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2024/2025 O&M Budget:		\$2,211,518.59	2023/2024 O&M Budget:	\$2,228,842.49
Early Payment Discount:	4%	\$92,146.61	2024/2025 O&M Budget:	\$2,211,518.59
Tax Collector Fee (\$1.84 per parcel):		\$2,108.64		
2024/2025 Total:		\$2,305,773.83	Total Difference:	-\$17,323.90

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2023/2024	2024/2025	\$	%
Multi-Family	Series 2018 Debt Service	\$524.34	\$524.34	\$0.00	0.00%
	Operations/Maintenance	\$1,706.90	\$1,687.76	-\$19.14	-1.00%
	Capital Project Assessment ⁽¹⁾	\$355.83	\$355.83	\$0.00	0.00%
	Total	\$2,587.07	\$2,567.93	-\$19.14	-1.00%
Single Family	Series 2018 Debt Service	\$1,048.67	\$1,048.67	\$0.00	0.00%
	Operations/Maintenance	\$1,605.97	\$1,596.64	-\$9.33	-1.00%
	Capital Project Assessment ⁽¹⁾	\$355.83	\$355.83	\$0.00	0.00%
	Total	\$3,010.47	\$3,001.14	-\$9.33	0.00%
Villa	Series 2018 Debt Service	\$1,048.67	\$1,048.67	\$0.00	0.00%
	Operations/Maintenance	\$1,605.97	\$1,596.64	-\$9.33	-1.00%
	Capital Project Assessment ⁽¹⁾	\$355.83	\$355.83	\$0.00	0.00%
	Total	\$3,010.47	\$3,001.14	-\$9.33	0.00%

⁽¹⁾ Capital Project Assessment covers budgeted expenses associated with capital projects planned for Fiscal Year 2024-2025.

PASEO COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024/2025 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$1,754,531.59	TRASH COMPACTOR ASSESSMENT ⁽²⁾		\$65,520.00	CAPITAL PROJECT ASSESSMENT		\$391,467.00
EARLY PAYMENT DISCOUNTS	4.0%	\$73,105.48	EARLY PAYMENT DISCOUNTS @	4.0%	\$2,730.00	EARLY PAYMENT DISCOUNTS @	4.0%	\$16,311.13
TAX COLLECTOR FEE (\$1.84/PARCEL)		\$2,108.64						
TOTAL O&M ASSESSMENT		<u>\$1,829,745.71</u>	TOTAL TRASH COMPACTOR ASSESSMENT		<u>\$68,250.00</u>	TOTAL CAPITAL PROJECT ASSESSMENT		<u>\$407,778.13</u>

UNITS ASSESSED			ALLOCATION OF O&M ASSESSMENT				ALLOCATION OF TRASH COMPACTOR ASSESSMENT ⁽²⁾				ALLOCATION OF CAPITAL PROJECT ASSESSMENT ⁽²⁾				PER LOT ANNUAL ASSESSMENT			
LOT SIZE	O&M	SERIES 2018 DEBT SERVICE ⁽¹⁾	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL TRASH COMP.	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL CAPITAL PROJ.	O&M	CAPITAL PROJ. ASSESSMENT	SERIES 2018 DEBT SERVICE ⁽¹⁾	TOTAL ⁽⁴⁾
Multi-Family (A-1)	271	268	1.00	271.00	23.65%	\$432,688.56	1.00	271.00	36.18%	\$24,693.93	1.00	271.00	23.65%	\$96,429.21	\$1,687.76	\$355.83	\$524.34	\$2,567.93
Multi-Family (A-2)	478	477	1.00	478.00	41.71%	\$763,192.36	1.00	478.00	63.82%	\$43,556.07	1.00	478.00	41.71%	\$170,085.47	\$1,687.76	\$355.83	\$524.34	\$2,567.93
Single Family (A-1)	137	134	1.00	137.00	11.95%	\$218,739.23	0.00	0.00	0.00%	\$0.00	1.00	137.00	11.95%	\$48,748.34	\$1,596.64	\$355.83	\$1,048.67	\$3,001.14
Single Family (A-2)	184	184	1.00	184.00	16.06%	\$293,781.16	0.00	0.00	0.00%	\$0.00	1.00	184.00	16.06%	\$65,472.23	\$1,596.64	\$355.83	\$1,048.67	\$3,001.14
Villa (A-2)	76	76	1.00	76.00	6.63%	\$121,344.39	0.00	0.00	0.00%	\$0.00	1.00	76.00	6.63%	\$27,042.88	\$1,596.64	\$355.83	\$1,048.67	\$3,001.14
<u>1146</u> <u>1139</u>				<u>1146.00</u>	<u>100.00%</u>	<u>\$1,829,745.71</u>		<u>749.00</u>	<u>100.00%</u>	<u>\$68,250.00</u>		<u>1146.00</u>	<u>100.00%</u>	<u>\$407,778.13</u>				

LESS: Lee County Collection Costs (\$1.84 per parcel / line) and Early Payment Discounts (4%):

		(\$75,214.12)			(\$2,730.00)			(\$16,311.13)
--	--	---------------	--	--	--------------	--	--	---------------

Net Revenue to be Collected:		<u>\$1,754,531.59</u>			<u>\$65,520.00</u>			<u>\$391,467.00</u>
-------------------------------------	--	-----------------------	--	--	--------------------	--	--	---------------------

⁽¹⁾ Reflects the number of total lots with Series 2018 debt outstanding.

⁽²⁾ Only the Multi-Family units have access to the trash compactor, therefore are the only units benefiting from that service.

⁽³⁾ Annual debt service assessment per lot adopted in connection with the Series 2018 bond issues. Annual assessment includes principal, interest, Lee County collection costs and early payment discounts.

⁽⁴⁾ Annual assessment that will appear on November 2024 Lee County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.



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Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These service include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services of the Collection Agent include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. The Collection Agent also maintains and updates the District's lien book(s) annually and provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Travel: Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).



Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Deputy Services: The District may wish to contract with the local police agency to provide security for the District.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Street Lights: The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.



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Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.



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Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Street/Parking Lot Sweeping: The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

Gate Facility Maintenance: Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Roadway Repair & Maintenance: Expenses related to the repair and maintenance of roadways owned by the District if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.



RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.



Rizzetta & Company

DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.



Tab 7

RESOLUTION 2024-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PASEO COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2024/2025 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Paseo Community Development District (“**District**”) prior to June 15, 2024, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2024 and ending September 30, 2025 (“**Fiscal Year 2024/2025**”); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2024/2025 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: August 21, 2024

HOUR: 10:00 a.m.

LOCATION: Paseo Village Center - Theater
11611 Paseo Grande Boulevard
Fort Myers, Florida 33912

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

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

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

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

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

PASSED AND ADOPTED THIS 8TH DAY OF MAY, 2024.

ATTEST:

**PASEO COMMUNITY DEVELOPMENT
DISTRICT**

Assistant Secretary

By: _____
Its: Chairman / Vice Chairman

Exhibit A: Fiscal Year 2024/2025 Proposed Budgets

Exhibit A
Fiscal Year 2024/2025 Proposed Budgets

Tab 8

**PASEO COMMUNITY DEVELOPMENT DISTRICT
("DISTRICT")
Policy for Tree Removal within District Right of Way or Easement**

Effective: _____

1. If a Homeowner desires to have a Tree removed within a District Right of Way or Easement, the Homeowner must:
 - a. Submit a written request to the District Manager or his or her designee containing the following information:
 - i. The contact information of the person making the removal request.
 - ii. The street address of the lot from which the tree is being removed.
2. The District Manager or his or her designee shall review the removal request to determine if the proposed removal would have a negative impact on any District improvements. The District Manager or his or her designee shall recommend one of the following actions:
 - a. Removal and replacement of the tree.
 - b. Deny the removal request.
3. If the District Manager or his or her designee recommends approving the request, and the Tree to be removed is part of the original LDO, he/she will provide a list of approved replacement trees, as approved by the Board of Supervisors and attached hereto as Exhibit A. Below are the steps for removal/replacement:
 - a. Homeowner will provide to the District Manager or his or her designee the preferred replacement tree.
 - b. The District Manager or his or her designee will obtain a proposal from the District's vendor for the removal/replacement and provide the same to the homeowner.
 - c. Upon acceptance of the proposal, the Homeowner shall provide payment in advance of the commencement of any work.
4. Removal and replacement costs are to be borne by the Homeowner.
5. If the District Manager or his or her designee recommends denying the request, District staff shall notify the applicant that the removal request was denied and that the proposed tree may not be removed.
6. There shall be no requirement to bring the removal request before the Board of Supervisors for approval, unless extraordinary circumstances warrant Board consideration.
7. The District's approval of a removal request constitutes approval from the District only. The resident is responsible for obtaining any other necessary approvals, permits and authorizations, including but not limited to approvals from an HOA, Lee County, and any other entities having an interest in the property, as applicable.
8. If trees are removed within a District Right of Way or Easement without prior approval, including removals that exceed the scope of any prior approval, the District reserves the right to require the resident to replace the tree(s) at the Homeowner's sole expense. If the Homeowner is unresponsive to the District's requests, the District may replace said tree(s) on its own and charge the Homeowner the cost of said replacement. The District also reserves the right to take any appropriate legal action to enforce its rights under this policy or to collect any costs due.

PASEO COMMUNITY DEVELOPMENT DISTRICT
 District Office · Ft. Myers, Florida · (239) 936-0913
 Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
 www.paseocdd.org

PROPOSED TREE & PALM REPLACEMENT LIST

	Flower	Fruit	Attracts Wildlife	Height	Canopy	Sun	Characteristics
Dahoon Holly	Green/wht late spring	1/4"	Attracts birds & mammals	20 to 30	8 to 12	Full to partial	Moderate growing; need to be planted in pairs (male/female); fall - not showy
Glossy Privet/Ligustrum	white/gray	< 1/2"	Does not attract	25 to 40	25 to 35	Full to partial	Moderate growing; berries will stain concrete surfaces; little winter interest
Hong Kong Orchid	red/pink/purple	no fruit	Does not attract	20 to 40	20 to 25	Full to partial	Moderate growing; susceptible to breakage; litters; fall - not showy; messy - could be nice if maintained
Loblolly Bay	White in late spring	< 1/2"	Does not attract	35 to 60	10 to 15	Full to partial	Moderate growing; fall - showy scarlet leaves
Pigeon Plum	small white	1/3"	Attracts birds	20 to 40	20 to 35	Full to partial	Moderate growing; litter; fall - not showy; messy - could be nice if maintained
Satinleaf	inconspicuous; white	3/4"	Does not attract	35 to 45	18 to 25	Full to partial	Slow growing; unusual, showy foliage/two toned green/copper; fall - not showy; can be difficult to establish
Shady Lady/Black Olive	yel/brown	1/2"	Does not attract	40 to 50	35 to 50	Full to partial	Fast growing; litter; fall - not showy
Southern Magnolia	creamy white, fragrant; spring to summer	3-5" in fall	Attracts birds and small mammals	60 to 80	30 to 40	Full to partial	Moderate growing; litter problem; fall - not showy
Southern Red Cedar	Not showy	1/2" cone	Attracts birds	35 to 45	20 to 30	Full to partial	Fast growing; fall - not showy
Sweetbay Magnolia	White, lemon scent June to September	2" late summer	Attracts birds	40 to 50	15 to 25	Full to partial	Moderate growing; fall - not showy
Palm: Christmas	White	1.5" on stems		20 to 25	5 to 8	Full to partial	Self-cleaning; unless fruits are desired, recommend removing flower stalks - fruits create a mess
Palm: Foxtail	White	2" on stems		20 to 30	8 to 20	Full to partial	Self-cleaning; grows fast; has become endangered in native Australia due to poaching of seeds; fert min 2x yrly
Palm: Pygmy Date	Yellow	1/2" on stems		12 to 15	6 to 8	Full to partial	Sharp spines on fronds; can require micro-nutrients for potassium, iron & boron deficiencies
Palm: Sabal/Cabbage	White	1/4" on stems		25 to 60	10 to 15	Full to partial	Transplanted w/o leaves; trunks > 10' have better chance of survival; minimum of 8 months to take root & thrive

Green - recommended; orange - caution

Tab 9

RESOLUTION 2024-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF PASEO COMMUNITY DEVELOPMENT DISTRICT ADOPTING A POLICY FOR TREE REMOVAL WITHIN DISTRICT RIGHT OF WAY OR EASEMENTS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Paseo Community Development District (the “District”) owns certain roadways, right of way and other common areas throughout the District and also is the grantee to certain easements (“District Land”); and

WHEREAS, the District is typically the responsible entity for governance of the District Land including trees and landscaping located thereon; and

WHEREAS, on certain occasions, trees are removed and/or replaced on District Land; and

WHEREAS, for uniformity and efficiency of operation the District wishes to adopt rules, protocols and procedures related to tree removal from District right of way and/or easement areas within the community.

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

SECTION 1. Tree removal from the District Land shall be governed by the regulations attached hereto, which are incorporated herein by reference.

SECTION 2. The policy attached hereto is formally approved and incorporated herein by reference for immediate and continued use.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall be effective as of its adoption on the date listed below.

PASSED AND ADOPTED this 8th day of May, 2024.

ATTEST:

BOARD OF SUPERVISORS OF
PASEO COMMUNITY
DEVELOPMENT DISTRICT

Assistant Secretary

Chair

Exhibit A
Tree Removal Policy

Tab 10

Premier Pressure Cleaning LLC

PO Box 7222
 Ft. Myers, FL 33919
 (239) 410-2923

PROPOSAL

Date	Proposal #
1/18/2024	4198

To:
Paseo c/o Rizzetta & Co, Inc. 9530 Marketplace Road #206 Ft. Myers, FL 33912

Qty	Description	Cost	Total
	Contract Pricing: 2024, 2025 Pressure Clean all High Curbs V Gutters, Island Curbs in the Following Areas: All Completed Home Site Areas Paseo Grand Blvd from Penzance Blvd, Tulio Way, Herminia St, Delicia St, Bibiana Way, Alegria St, Izarra Way, Melosia St, Nalda St, Oliveria St, Javiera Way, All the Single Family Home Areas, Rosalinda Ct, Felisa Ct, Provencia Ct, Mercado Ct, Sarita Ct, Excluding Alleyways Pressure Clean all Sidewalks, Monuments, Signs in the Following Areas: Guard Gate Sidewalk from Penzance Blvd to Herminia St. Sidewalk on Herminia St Going Left to Tulio Way and Right to Palba Way From the Guard Gate Blvd Paseo Grande Blvd Both Left and Right Sides To the Clubhouse, Including all 4 Gazebos, and the Sidewalks on the North Side of Herminia St Sidewalks on Bibiana Way From Esperanza St to Paseo Grande Blvd Including the Short Sidewalk Down on the Corner of Bibiana Way Sidewalks on Javiera Way from Nalda St to Paseo Grande Blvd	15,787.50	15,787.50

Signature _____

Date _____

Total

Premier Pressure Cleaning LLC

PO Box 7222
 Ft. Myers, FL 33919
 (239) 410-2923

PROPOSAL

Date	Proposal #
1/18/2024	4198

To:
Paseo c/o Rizzetta & Co, Inc. 9530 Marketplace Road #206 Ft. Myers, FL 33912

Qty	Description	Cost	Total
	Sidewalks on Mercado Ct, Sarita Ct, Provencia Ct, Rosalinda Ct (Passing Over the Driveways)		
	Sidewalks on Paseo Dr - Both Sides at the Beginning and Left Side After Bridge Stopping at Hidalgo Ct		
	Sidewalks on Adelio Ln, Dario Way, Adora Ct, Esteban Dr, Left and About 13 Lots Going Right Monuments and Signs at Entrances of Esperanza, Rosalinda Ct, Provencia Ct, Mercado Ct, Sarita Ct		
	Pressure Clean Sidewalks & Street Gutters: Esteban, Macario, Hidalgo, Falisto, Renata, Paseo Dr	3,533.43	3,533.43
	Pressure Clean High Curbs, V Gutters, Island Curbs in the Following Areas: All New Multi Family Completed Home Site Areas in the Complete Community Excluding the Following Areas: North End of Paseo Dr Stopping Before Hidalgo Ct, Going Right on Esteban Stopping After 1 Lot	2,721.87	2,721.87
	Pressure Clean Previously Excluded Areas: High Curbs, V Gutters, and Curb Cut Outs (parking areas)	1,200.00	1,200.00
	All Pressure Cleaned Areas Rinsed Clean at Completion of Work.		

Signature _____ Date _____

Total	\$23,242.80
--------------	--------------------

Premier Pressure Cleaning LLC

PO Box 7222
Ft. Myers, FL 33919
(239) 410-2923

PROPOSAL

Date	Proposal #
2/6/2024	4201

To:
Paseo c/o Rizzetta & Co, Inc. 9530 Marketplace Road #206 Ft. Myers, FL 33912

Qty	Description	Cost	Total
	Pressure Clean Guardhouse Roof	400.00	400.00

Signature _____ Date _____

Total	\$400.00
--------------	-----------------

Accept

Decline

Date: Jan 25, 2024
No. 7589

Estimate

ProClean

Nathaniel Knebl
(727) 295-9115 Office
nate@procleaneverything.com



Presented To:

Paseo (Fort Myers)
Keri Hardwick
11611 Paseo Grande Boulevard
Fort Myers, FL 33912
239-936-0913 Ext. 0299 Business
khardwick@rizzetta.com

Date of Est.	Description of Service	Amount
Jan 25, 2024	(Paseo CDD Highlighted) Sidewalks/ Walkways Surface Cleaning & Algaecide Treatment	\$19,750.00
	(Paseo CDD Highlighted) Community Street Gutter/Curbing Surface Cleaning & Algaecide Treatment	\$7,575.00
	Entry Guard House Roof Soft-Wash (Preventative Algaecide Treatment Method) (2 Additional Community Street Gutters Both Sides) (NO Sidewalks): 54,074 ft Street Gutters (.18 per ft)	\$9,733.00

Total \$37,058.00

Thank you for allowing us the opportunity to present our service to you!

Tab 11

PASEO COMMUNITY DEVELOPMENT DISTRICT

District Office · Ft. Myers, Florida · (239) 936-0913
Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

www.paseocdd.org

HOG PERIMETER FENCING SURVEY NOTICE

The Paseo Community Development District Board of Supervisors has on numerous occasions held discussions regarding the installation of perimeter fencing around Paseo due to damage caused by feral hogs. Additionally, several homeowners have attended these meetings and also requested that perimeter fencing be installed by the District to prevent the hogs from crossing over and causing damage to their property.

The District Board directed the District Engineer to prepare an exhibit for the perimeter fencing and to bid out the work. Attached to this communication is an exhibit outlining the perimeter fencing including the required gates, the specifications for the fencing, as well as photos of what the completed installation will look like upon completion.

As a result of the appearance of the fencing, the actual location of the fence and additional concerns raised by members of the community, the District Board has decided that prior to spending the money to install the perimeter fence that it would be in the interest of the community to send a survey to the entire community on this matter.

The survey is attached to this communication. We ask that you take the time to complete the survey. An envelope has been provided for the return of the survey to the District. If you cannot return the survey to the address provided on the envelope, please place the survey in the drop box located outside of the Field Manager's Office across from the village center. The deadline for submittal of the survey is Friday, June 21, 2024.

The survey responses will be reviewed and discussed by the Board of Supervisors at an upcoming meeting.

We thank you in advance for your attention to this matter.

PASEO COMMUNITY DEVELOPMENT DISTRICT

District Office · Ft. Myers, Florida · (239) 936-0913
Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

www.paseocdd.org

1. Have you reviewed the perimeter fencing specifications?

Yes

No

2. The District Board has been asked to consider the installation of perimeter fencing due to the feral hogs. Are you in agreement with installation of perimeter fencing as per the specifications and photo attached to this survey?

Yes

No

3. Has your property been affected by Hog Damage?

Yes

No

4. Do you reside in a single family or multi family home?

Single Family

Multi Family

Name: _____

Address: _____



FENCE QUANTITIES:	
—	FIELD FENCE (HOG WIRE) = 19,436 LF
*	DOUBLE 4' WIDE GATE = 17

Barraco
and Associates, Inc.
CIVIL ENGINEERING - LAND SURVEYING
LAND PLANNING
www.barraco.net
2271 MCGREGOR BLVD., SUITE 100
POST OFFICE DRAWER 2800
FORT MYERS, FLORIDA 33902-2800
PHONE (239) 461-3170
FAX (239) 461-3169

FLORIDA CERTIFICATES OF AUTHORIZATION
ENGINEERING 7995 - SURVEYING LB-6940

PREPARED FOR

PASEO
COMMUNITY
DEVELOPMENT
DISTRICT

9530 MARKETPLACE ROAD
SUITE 206
FORT MYERS, FL 33912

PHONE (239) 936-0913
FAX (239) 936-1815

PROJECT DESCRIPTION

PASEO

PART OF SECTIONS 9 & 10
TOWNSHIP 45 SOUTH
RANGE 25 EAST
LEE COUNTY, FLORIDA

THIS PLAN IS PRELIMINARY AND
INTENDED FOR CONCEPTUAL
PLANNING PURPOSES ONLY.

SITE LAYOUT AND LAND USE
INTENSITIES OR DENSITIES MAY
CHANGE SIGNIFICANTLY BASED
UPON SURVEY, ENGINEERING,
ENVIRONMENTAL AND / OR
REGULATORY CONSTRAINTS
AND / OR OPPORTUNITIES.

DRAWING NOT VALID WITHOUT SEAL, SIGNATURE AND DATE
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FILE NAME	J:\22051\FENCE\EXHIBIT.DWG
LOCATION	J:\22051\DWG\EXHIBITS\CDD\
PLOT DATE	FRI, 12-16-2022 - 5:54 AM
PLOT BY	JOHN HAHN

CROSS REFERENCED DRAWINGS

PLAN REVISIONS

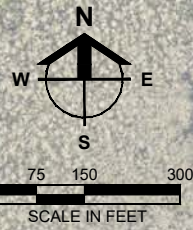
NO.	DATE	DESCRIPTION

PLAN STATUS

EXHIBIT ONLY
NOT FOR CONSTRUCTION

PASEO CDD
2022 FENCE
EXHIBIT

PROJECT / FILE NO.	SHEET NUMBER
22168	1 OF 3



FENCE QUANTITIES:	
FIELD FENCE (HOG WIRE)	= 19,436 LF
DOUBLE 4' WIDE GATE	= 17



Barraco

and Associates, Inc.
CIVIL ENGINEERING - LAND SURVEYING
LAND PLANNING

www.barraco.net

2271 MCGREGOR BLVD., SUITE 100
POST OFFICE DRAWER 2800
FORT MYERS, FLORIDA 33902-2800
PHONE (239) 461-3170
FAX (239) 461-3169

FLORIDA CERTIFICATES OF AUTHORIZATION
ENGINEERING 7995 - SURVEYING LB-6940

PREPARED FOR

PASEO COMMUNITY DEVELOPMENT DISTRICT

9530 MARKETPLACE ROAD
SUITE 206
FORT MYERS, FL 33912

PHONE (239) 936-0913
FAX (239) 936-1815

PROJECT DESCRIPTION

PASEO

PART OF SECTIONS 9 & 10
TOWNSHIP 45 SOUTH
RANGE 25 EAST
LEE COUNTY, FLORIDA

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FILE NAME	J:\22051_FENCE\EXHIBIT.DWG
LOCATION	J:\22051\DWG\EXHIBITS\CDD\
PLOT DATE	FRI, 12-16-2022 - 5:55 AM
PLOT BY	JOHN HAHN

CROSS REFERENCED DRAWINGS

PLAN REVISIONS

NO.	DATE	DESCRIPTION

PLAN STATUS

EXHIBIT ONLY
NOT FOR CONSTRUCTION

PASEO CDD 2022 FENCE EXHIBIT

PROJECT / FILE NO.	SHEET NUMBER
22168	2 OF 3



FENCE QUANTITIES:	
—	FIELD FENCE (HOG WIRE) = 19,436 LF
*	DOUBLE 4' WIDE GATE = 17

Barraco
and Associates, Inc.
CIVIL ENGINEERING - LAND SURVEYING
LAND PLANNING
www.barraco.net
2271 MCGREGOR BLVD., SUITE 100
POST OFFICE DRAWER 2800
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PHONE (239) 461-3170
FAX (239) 461-3169

FLORIDA CERTIFICATES OF AUTHORIZATION
ENGINEERING 7995 - SURVEYING LB-6940

PREPARED FOR

PASEO
COMMUNITY
DEVELOPMENT
DISTRICT

9530 MARKETPLACE ROAD
SUITE 206
FORT MYERS, FL 33912

PHONE (239) 936-0913
FAX (239) 936-1815

PROJECT DESCRIPTION

PASEO

PART OF SECTIONS 9 & 10
TOWNSHIP 45 SOUTH
RANGE 25 EAST
LEE COUNTY, FLORIDA

THIS PLAN IS PRELIMINARY AND
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PLANNING PURPOSES ONLY.

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FILE NAME	J:22051_FENCEEXHIBIT.DWG
LOCATION	J:\22051\DWG\EXHIBITS\CDD\
PLOT DATE	FRI, 12-16-2022 - 5:55 AM
PLOT BY	JOHN HAHN

CROSS REFERENCED DRAWINGS

PLAN REVISIONS

PLAN STATUS

EXHIBIT ONLY
NOT FOR CONSTRUCTION

PASEO CDD
2022 FENCE
EXHIBIT

PROJECT / FILE NO.	SHEET NUMBER
22168	3 OF 3

Conservation Lands Fencing Specifications

Material and Installation Requirements

All materials shall meet the following minimum specifications:

- 1) Field fence (hog wire)
 - Style # 1047-6-12.5 with 12.5 min diameter filler wire, must have minimum 10.5 gauge top and bottom wires
 - Class 3 galvanized, installed on inside of posts
 - 47 inch height, 6 inch pullout spacing
 - installed on inside of posts
 - on corners, attach wire on outside of corner when necessary so staples don't pull out
 - Top wire shall be 2" below the top of wood posts unless top strand of barbed wire is used

- 2) Barbed wire
 - Class 3 galvanized, installed on inside of posts
 - 15.5 gauge (minimum), 4 point barb style
 - On corners, attach wire on outside of corner when necessary so staples don't pull out
 - Top wire shall be 2" below the top of wood posts
 - If overstretched during installation, new wire will be installed by contractor

- 3) Wood Posts
 - 6-8 inch minimum diameter x 8 foot corner and brace posts
 - 3.5-4 inch minimum diameter x 6 foot line posts (3-3.5 inch diameter line posts are not acceptable)
 - 3.5-4 inch minimum diameter x 6 foot minimum cross members
 - Line posts spaced 10 foot apart – this spacing may vary up to 3 feet in rocky areas or root problem areas only.
 - Line posts shall be set to a minimum depth of 24 inches
 - Corner and brace posts shall be set to a minimum depth of 36 inches
 - After posts are set, backfill must be thoroughly tamped around all posts
 - If 24 inch or 36 inch depth cannot be achieved due to rock, posts shall be set in ground with concrete
 - Posts shall be installed plumb and at same height so top of fence is level/even with ground.
 - **Do not cut post tops unless specified by project manager.**

- 4) H-bracing
 - For field fence, install a single H-brace every 330ft, or a double H-brace every 660ft and at each corner
 - For barbed wire

§ On straight runs, an h-brace is required every 1320 feet or at the end of each roll.

§ Where there are curves or corners, an h-brace is required in each direction

- H-braces are required at every end and tie-in point
- Barbed wire and field fence must be wrapped on all H-braces
- Crossmember must be secured with galvanized brace pins at least 3/8" in diameter – no toe nailing or notching out of brace posts
- Must be secured with brace wire. Ground anchors are optional.

5) Stapling

- Staples shall be 9 gauge or heavier, class 3 galvanized
- Staples shall be driven diagonally to wood's grain to avoid splitting posts
- Space shall be left between staple and post to permit free movement of wire
- Field fence will be attached to posts with a minimum of 6 staples per post; the bottom 3 wires shall each be stapled to post and the remaining 3 staples spaced evenly to top

6) Cable (if needed for security purposes)

- 3/8" galvanized braided cable and galvanized cable crimps
- Wood fence posts shall have holes drilled through the center of the posts, no larger than 5/8"
- Cable must be pulled tight so it is not drooping and loose and secured permanently with crimped cable sleeves so it cannot be removed. Completed cable install must be tight and permanently secured and line posts and h-braces must not be pulled loose and their integrity lost. Existing corner h-braces must be reinforced or rebuilt if they are not able to hold the cable tight in their current condition. Contractor will be responsible for any necessary reinforcement of end/corner bracing to allow for cable to be installed tight without damaging fence integrity
- The cable shall be wrapped around the posts and secured at each end point as well as at any breaks in the line

7) Gates

- 2 inch wide heavy duty tube-style cattle gates. 16ft, 14ft, 12ft, 10ft, and 3or 4ft for walk-thru gates
- Gates must be hung off H-braces

8) Install a bottom strand of barbed wire to prevent hogs from lifting the bottom of the fence – if there is a wild hog issue

9) Completed fence must be straight, tight and level and posts must be plumb

10) No trash or other materials will be left on site

11) Contractor is responsible for locate marking on underground utilities

12) For fenceline/wire removal, all wire and metal posts, wood posts and other materials must be removed from site for disposal





Tab 12

**PASEO
COMMUNITY DEVELOPMENT DISTRICT
FORT MYERS, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023**

**PASEO COMMUNITY DEVELOPMENT DISTRICT
FORT MYERS, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Paseo Community Development District
Fort Myers, Florida

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 7, 2024, 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.

March 7, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Paseo Community Development District, Fort Myers, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2023. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$29,945,218.
- The change in the District's total net position in comparison with the prior fiscal year was (\$150,171), 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, 2023, the District's governmental funds reported combined ending fund balances of \$2,115,286, an increase of \$80,236 in comparison with the prior fiscal year. A portion of fund balance is restricted for debt service, non-spendable for prepaid items and deposits, assigned to capital reserves, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

The District maintains two 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 and debt service fund, both 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, assets plus deferred outflows of resources exceeded liabilities at the close of the most recent fiscal year.

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

	NET POSITION	
	SEPTEMBER 30,	
	2023	2022
Current and other assets	\$ 2,250,781	\$ 2,382,053
Capital assets, net of depreciation	35,304,545	36,015,844
Total assets	<u>37,555,326</u>	<u>38,397,897</u>
Deferred outflows of resources	135,001	145,386
Current liabilities	268,190	487,750
Long-term liabilities	7,476,919	7,960,144
Total liabilities	<u>7,745,109</u>	<u>8,447,894</u>
Net position		
Net investment in capital assets	27,962,627	28,201,086
Restricted for Debt service	464,426	461,963
Unrestricted	1,518,165	1,432,340
Total net position	<u>\$ 29,945,218</u>	<u>\$ 30,095,389</u>

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

CHANGES IN NET POSITION		
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
Revenues:	2023	2022
Program revenues		
Charges for services	\$ 2,736,253	\$ 2,666,274
Operating grants and contributions	26,409	2,032
General revenues		
Investment earnings	63,070	2,679
Miscellaneous	12,759	13,853
Total revenues	<u>2,838,491</u>	<u>2,684,838</u>
Expenses:		
General government	248,226	194,949
Maintenance and operations	2,192,435	2,215,358
Roads and streets	69,365	95,727
Culture and recreation	141,734	161,326
Interest on long-term debt	336,902	354,557
Total expenses	<u>2,988,662</u>	<u>3,021,917</u>
Change in net position	(150,171)	(337,079)
Net position - beginning	30,095,389	30,432,468
Net position - ending	<u>\$ 29,945,218</u>	<u>\$ 30,095,389</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$2,988,662. The costs of the District's activities were primarily funded by program revenues. Program revenues of the District are comprised primarily of assessments for both the current and prior fiscal years.

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. The general fund budget for the fiscal year ended September 30, 2023 was amended to increase revenues by \$30,000 and increase appropriations by \$30,000. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2023, the District had \$48,230,128 invested in land, infrastructure and improvements, for its governmental activities. In the government-wide financial statements depreciation of \$12,925,583 has been taken, which resulted in a net book value of \$35,304,545. More detailed information about the District's capital assets is presented in the notes to the financial statements.

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Capital Debt

At September 30, 2023, the District had \$7,435,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

FINANCIAL STATEMENTS

**PASEO COMMUNITY DEVELOPMENT DISTRICT
FORT MYERS, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 92,644
Investments	1,486,493
Prepays and deposits	58,865
Due from other	15,658
Restricted assets:	
Cash	702
Investments	596,419
Capital assets	
Non-depreciable assets	18,002,328
Depreciable assets, net	<u>17,302,217</u>
Total assets	<u>37,555,326</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows	<u>135,001</u>
Total deferred outflows of resources	<u>135,001</u>
 LIABILITIES	
Accounts payable and accrued liabilities	135,495
Accrued interest payable	132,695
Non-current liabilities:	
Due within one year	440,000
Due in more than one year	<u>7,036,919</u>
Total liabilities	<u>7,745,109</u>
 NET POSITION	
Net investment in capital assets	27,962,627
Restricted for Debt service	464,426
Unrestricted	<u>1,518,165</u>
Total net position	<u>\$ 29,945,218</u>

See notes to the financial statements

**PASEO COMMUNITY DEVELOPMENT DISTRICT
FORT MYERS, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<u>Functions/Programs</u>	Program Revenues			Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
<u>Governmental Activities</u>	<u>Expenses</u>	<u>Services</u>	<u>Contributions</u>	<u>Governmental Activities</u>
Primary government:				
Governmental activities:				
General government	\$ 248,226	\$ 248,226	\$ -	\$ -
Maintenance and operations	2,192,435	1,702,231	-	(490,204)
Roads and streets	69,365	-	-	(69,365)
Culture and recreation	141,734	-	-	(141,734)
Interest on long-term debt	336,902	785,796	26,409	475,303
Total governmental activities	2,988,662	2,736,253	26,409	(226,000)
General revenues:				
Investment earnings				63,070
Miscellaneous				12,759
Total general revenues				75,829
Change in net position				(150,171)
Net position - beginning				30,095,389
Net position - ending				\$ 29,945,218

See notes to the financial statements

**PASEO COMMUNITY DEVELOPMENT DISTRICT
FORT MYERS, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	Major Funds		Total Governmental Funds
	General	Debt Service Series 2018	
ASSETS			
Cash	\$ 92,644	\$ 702	\$ 93,346
Investments	1,486,493	596,419	2,082,912
Due from other	15,658	-	15,658
Prepays and deposits	58,865	-	58,865
Total assets	<u>\$ 1,653,660</u>	<u>\$ 597,121</u>	<u>\$ 2,250,781</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ 135,495	\$ -	\$ 135,495
Total liabilities	<u>135,495</u>	<u>-</u>	<u>135,495</u>
Fund balances:			
Nonspendable:			
Prepaid and deposits	58,865	-	58,865
Restricted for:			
Debt service	-	597,121	597,121
Assigned to:			
Capital reserve	496,260	-	496,260
Unassigned	963,040	-	963,040
Total fund balances	<u>1,518,165</u>	<u>597,121</u>	<u>2,115,286</u>
Total liabilities and fund balances	<u>\$ 1,653,660</u>	<u>\$ 597,121</u>	<u>\$ 2,250,781</u>

See notes to the financial statements

**PASEO COMMUNITY DEVELOPMENT DISTRICT
FORT MYERS, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

Fund balance - governmental funds		\$ 2,115,286
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>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 in the net position of the government as a whole.</p>		
Cost of capital assets	48,230,128	
Accumulated depreciation	<u>(12,925,583)</u>	35,304,545
<p>Deferred charges on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.</p>		
		135,001
<p>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.</p>		
Accrued interest payable	(132,695)	
Original issue premium	(41,919)	
Bonds payable	<u>(7,435,000)</u>	<u>(7,609,614)</u>
Net position of governmental activities		<u>\$ 29,945,218</u>

See notes to the financial statements

**PASEO COMMUNITY DEVELOPMENT DISTRICT
FORT MYERS, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Major Funds		Total
	General	Debt Service Series 2018	Governmental Funds
REVENUES			
Assessments	\$ 1,950,457	\$ 785,796	\$ 2,736,253
Miscellaneous revenue	12,759	-	12,759
Investment earnings	63,070	26,409	89,479
Total revenues	<u>2,026,286</u>	<u>812,205</u>	<u>2,838,491</u>
EXPENDITURES			
Current:			
General government	248,226	-	248,226
Maintenance and operations	1,357,376	-	1,357,376
Roads and streets	69,365	-	69,365
Culture and recreation	141,734	-	141,734
Debt service:			
Principal	-	480,000	480,000
Interest	-	337,794	337,794
Capital outlay	123,760	-	123,760
Total expenditures	<u>1,940,461</u>	<u>817,794</u>	<u>2,758,255</u>
Excess (deficiency) of revenues over (under) expenditures	85,825	(5,589)	80,236
Fund balances - beginning	<u>1,432,340</u>	<u>602,710</u>	<u>2,035,050</u>
Fund balances - ending	<u>\$ 1,518,165</u>	<u>\$ 597,121</u>	<u>\$ 2,115,286</u>

See notes to the financial statements

**PASEO COMMUNITY DEVELOPMENT DISTRICT
FORT MYERS, 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, 2023**

Net change in fund balances - total governmental funds	\$	80,236
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.		123,760
Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.		(835,059)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		480,000
Amortization of Bond premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		3,225
Amortization of the deferred charge on refunding is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(10,385)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.		<u>8,052</u>
Change in net position of governmental activities	\$	<u>(150,171)</u>

See notes to the financial statements

**PASEO COMMUNITY DEVELOPMENT DISTRICT
FORT MYERS, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Paseo Community Development District ("District") was created on November 15, 2004 by City of Fort Myers Ordinance No. 3243, 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 on an at large basis 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.

The Board has the responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

Assessments are non-ad valorem assessments imposed on benefitted assessable lands located within the District. Assessments may be levied on property to pay for the operations and maintenance of the District and to pay the debt service obligations of the District. The fiscal year for which annual assessments may be levied begins on October 1, and when such assessments are collected on the tax roll, discounts are available for payments through February 28 and the assessments 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 government reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

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

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

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. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

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

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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.

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

<u>Assets</u>	<u>Years</u>
Infrastructure	20-37
Buildings	10
Equipment	5-12

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

Unearned Revenue

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

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 ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2023:

	Fair Value	Credit Risk	Weighted Average Maturities
First American Treasury Obligations CL Y	\$ 596,420	S&P AAAM	15 days
FL Class	1,486,492	S&P AAAM	43 days
Total Investments	<u>\$ 2,082,912</u>		

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

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

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

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

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

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2023 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land	\$ 18,002,328	\$ -	\$ -	\$ 18,002,328
Total capital assets, not being depreciated	18,002,328	-	-	18,002,328
Capital assets, being depreciated				
Building and improvements	29,927,995	-	-	29,927,995
Furniture and Equipment	52,265	-	-	52,265
Pump System	123,780	123,760	-	247,540
Total capital assets, being depreciated	30,104,040	123,760	-	30,227,800
Less accumulated depreciation for:				
Building and improvements	12,046,415	816,511	-	12,862,926
Furniture and Equipment	43,593	6,171	-	49,764
Pump System	516	12,377	-	12,893
Total accumulated depreciation	12,090,524	835,059	-	12,925,583
Total capital assets, being depreciated, net	18,013,516	(711,299)	-	17,302,217
Governmental activities capital assets, net	\$ 36,015,844	\$ (711,299)	\$ -	\$ 35,304,545

Depreciation expense was charged to maintenance and operations function.

NOTE 6 – LONG-TERM LIABILITIES

Series 2018

On October 24, 2018, the District issued \$9,625,000 of Capital Improvement Revenue Refunding Bonds, Series 2018, due May 1, 2036, with an interest rate of 4.00% through May 2028, 4.5% through May 2031, and 4.375% through May 2036. The Bonds were issued to refund the District’s outstanding Capital Improvement Revenue Bonds, Series 2011A-1 and 2011 A-2 (the “Refunded Bonds”). 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, 2019 through May 1, 2036.

The Series 2018 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid \$55,000 of the Series 2018 Bonds.

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, 2023.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2023 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2018	\$ 7,915,000	\$ -	\$ 480,000	\$ 7,435,000	\$ 440,000
Plus Bond premium	45,144	-	3,225	41,919	-
Total	<u>\$ 7,960,144</u>	<u>\$ -</u>	<u>\$ 483,225</u>	<u>\$ 7,476,919</u>	<u>\$ 440,000</u>

At September 30, 2023, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2024	\$ 440,000	\$ 318,468	\$ 758,468
2025	455,000	300,868	755,868
2026	475,000	282,668	757,668
2027	495,000	263,668	758,668
2028	515,000	243,868	758,868
2029-2033	2,950,000	863,534	3,813,534
2034-2036	2,105,000	187,032	2,292,032
Total	<u>\$ 7,435,000</u>	<u>\$ 2,460,106</u>	<u>\$ 9,895,106</u>

NOTE 7 – MANAGEMENT COMPANY

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

NOTE 8 – RISK MANAGEMENT

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

NOTE 9 – CLAIMS AND CONTINGENCIES

There have been two claims filed against the District in relation to slip and fall incidents. The claims have been turned over to the District's insurance carrier for defense.

**PASEO COMMUNITY DEVELOPMENT DISTRICT
FORT MYERS, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Assessments	\$ 1,940,687	\$ 1,970,687	\$ 1,950,457	\$ (20,230)
Miscellaneous revenues	-	-	12,759	12,759
Interest	-	-	63,070	63,070
Total revenues	<u>1,940,687</u>	<u>1,970,687</u>	<u>2,026,286</u>	<u>55,599</u>
EXPENDITURES				
Current:				
General government	206,160	206,160	248,226	(42,066)
Maintenance and operations	1,492,827	1,492,827	1,357,376	135,451
Roads and streets	66,700	66,700	69,365	(2,665)
Culture and recreation	125,000	125,000	141,734	(16,734)
Capital outlay	50,000	80,000	123,760	(43,760)
Total expenditures	<u>1,940,687</u>	<u>1,970,687</u>	<u>1,940,461</u>	<u>30,226</u>
OTHER FINANCING SOURCES				
Use of fund balance	-	30,000	-	(30,000)
Total other financing sources	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ 30,000</u>	85,825	<u>\$ 55,825</u>
Fund balance - beginning			<u>1,432,340</u>	
Fund balance - ending			<u>\$ 1,518,165</u>	

See notes to required supplementary information

**PASEO COMMUNITY DEVELOPMENT DISTRICT
FORT MYERS, 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. The general fund budget for the fiscal year ended September 30, 2023 was amended to increase revenues by \$30,000 and increase appropriations by \$30,000. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

**PASEO COMMUNITY DEVELOPMENT DISTRICT
FORT MYERS, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
UNAUDITED**

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	N/A
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	9
Employee compensation	N/A
Independent contractor compensation	\$10,376
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	O&M Multi- Family - \$1,801.96 O&M Single Family - \$1,697.56 O&M Villas - \$1,697.56 Debt Service Multi-Family - \$524.34 Debt Service Single Family - \$1,048.67 Debt Service Villas - \$1,048.67
Special assessments collected	\$2,726,861
Outstanding Bonds:	
Series 2018, due May 1, 2036,	see Note 6



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
Paseo Community Development District
Fort Myers, 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 Paseo Community Development District, Fort Myers, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated March 7, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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.

March 7, 2024



**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
Paseo Community Development District
Fort Myers, Florida

We have examined Paseo Community Development District, Fort Myers, 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, 2023. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

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

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

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 Harrison Ranch Community Development District, Manatee County, Florida and is not intended to be and should not be used by anyone other than these specified parties

March 7, 2024



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

To the Board of Supervisors
Paseo Community Development District
Fort Myers, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Paseo Community Development District, Fort Myers, Florida ("District") as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated March 7, 2024.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida 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 March 7, 2024, 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 of 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 Harrison Ranch Community Development District, Manatee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

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

March 7, 2024

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS

2022-01: Budget

Current Status: Recommendation has been implemented

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, 2022, except as noted above.

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, 2023.

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, 2023.

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, 2023. 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 23.

Tab 13

MINUTES OF MEETING

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

**PASEO
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Paseo Community Development District was held on **Wednesday, March 27, 2024 at 10:00 a.m.** at the Paseo Village Center, located at 1611 Paseo Grande Boulevard, Fort Myers, Florida 33912.

Present and constituting a quorum:

David Cabell	Board Supervisor, Chairman
Debra Johnson	Board Supervisor, Vice Chair
Steven Brown	Board Supervisor, Assistant Secretary
Sharon Schulman	Board Supervisor, Assistant Secretary
Ian Noy	Board Supervisor, Assistant Secretary (via Teams)

Also present were:

Belinda Blandon	District Manager, Rizzetta & Company, Inc.
Kari Hardwick	District Coordinator, Rizzetta & Company, Inc.
Andrew Cohen	District Counsel
	Persson, Cohen, Mooney, Fernandez & Jackson, P.A.
John Fowler	Landscape Inspection Services, Rizzetta & Company, Inc.
Frank Savage	Barraco & Associates, Inc.
Ted Galeno	Pinnacle Landscapes
Andy Nott	Superior Waterway (via Teams)
Audience	

FIRST ORDER OF BUSINESS

Call to Order

Ms. Blandon called the meeting to order and called the roll.

On a Motion by Mr. Cabell, seconded by Ms. Johnson, with all in favor, the Board Authorized Mr. Noy to Participate and Vote in the Meeting via Teams, for the Paseo Community Development District.

SECOND ORDER OF BUSINESS

Public Comment

Mr. Cabell opened the floor to audience comments.

Mr. Russell addressed the Board regarding the tree removal process and approved replacement trees.

44 Mr. Buchinski addressed the Board regarding social media posts by Board Members.
45

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47 Mr. Hirsch addressed the Board regarding street parking and neighborhood dogs.
48

49 Mr. Jarosz addressed the Board regarding landscaping concerns.
50

51 Mr. Sutton addressed the Board regarding the front gate and security.
52

53 Ms. Oaks addressed the Board regarding fishing in the butterfly lakes.
54

55 Mr. Pappas addressed the Board regarding hog trapping and the potential hog fence.
56

57 **THIRD ORDER OF BUSINESS** **District Engineer Staff Report**
58

59 Mr. Savage advised that Mr. Tarn is working with Mitchell & Stark on the storm drain
60 repair, and he will let the District know when a date has been set, hopefully next week. He
61 advised that the water levels are still too high to conduct the lake bank inspections, though
62 his office will continue to monitor. Mr. Savage advised that he is working on determining
63 easements that may be needed for District assets on non-District property. He advised that
64 he is working on the roadway fluid spill inventory and life span and will have preliminary
65 information for review at the next meeting to ensure he is moving in the right direction. Ms.
66 Johnson advised that in addition to fluid spills, curbs are being damaged and an inventory
67 of those need to be taken as well.
68

69 Mr. Cabell asked that Mr. Savage review the Olinda Way cross walk.
70

71 Ms. Johnson asked that Mr. Savage review the roadway at building 40 to ensure
72 proper slope for irrigation water run-off.
73

74 Mr. Brown advised of his concern related to the lifts used by the condo association
75 vendors hitting the leader fronds of palms.
76

77 **FOURTH ORDER OF BUSINESS** **Review of February 12, 2024**
78 **Landscape Inspection Report**
79

80 Mr. Fowler provided an overview of the February 2024 Landscape Inspection Report,
81 highlighting items of concern within each Zone. He responded to questions and input from
82 the Board. Mr. Noy stated that during public comment, there was a comment related to the
83 decline in landscaping, he asked Mr. Fowler to address. Mr. Fowler advised that the
84 community is in decent shape and the District has a plan to replace species that are past
85 their life expectancy or wrong plant in the wrong place. He advised that a proposal can be
86 provided for him to spend a full unscheduled day in Paseo, or he can review one Zone per
87 month and work on a plan. The Board recommended that Mr. Fowler review one Zone per
88 month. Mr. Fowler advised that the last page of his monthly reports will be his review and
89 recommendation related to replacements. Ms. Johnson recommended that Mr. Fowler start
90 with Zone 1, which includes the entrance and the main lake.

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FIFTH ORDER OF BUSINESS

Discussion Regarding Hardwood Tree Replacement List

Ms. Johnson led the discussion regarding the hardwood tree replacement list; she presented the City of Fort Myers list as well as the list that she created. Ms. Blandon reviewed the latest Board direction related to tree removal advising that residents may remove trees from the CDD right of way but the trees must be replaced with one from the City of Fort Myers list and this is at the residents cost. She recommended that the Board implement a policy and approve a replacement list. Mr. Cohen advised that the CDD is not responsible for damages caused by trees within the CDD right of way and residents can trim the trees, vertically, at their property lines. Ms. Blandon advised that she would like the Board to approve a replacement list and policy. Mr. Cohen advised that work on CDD property should be conducted by the CDD and the CDD can move forward after receiving payment from the resident. Ms. Hardwick was asked to provide the draft policy to the Board for review and Ms. Johnson will work with Mr. Fowler on creating a replacement list, to include palms.

SIXTH ORDER OF BUSINESS

Consideration of Proposal Received for Phase 3A Oak Tree Removals

Ms. Blandon advised that six proposals were received from AmeriScape (\$20,840.00), Anchor Tree Service (\$16,575.00), Crawford Landscaping (\$19,825.00), Earth Tech Environmental (\$41,500.00), GreatView Lawn Care (\$16,390.00), and Joshua Tree (\$38,661.42). Discussion ensued regarding the pricing received. Mr. Brown recommended closing the road adjacent to the work the night before work is to start in order to avoid parking in the cut outs.

On a Motion by Ms. Johnson, seconded by Mr. Noy, with all in favor, the Board Approved the GreatView Lawn Care Proposal, in the Amount of \$16,390.00, for Phase 3 Oak Tree Removals, Subject to Preparation of an Agreement by Counsel, for the Paseo Community Development District.

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SEVENTH ORDER OF BUSINESS

Discussion Regarding Automated Treatment Schedule for Irrigation System

Mr. Brown advised that he believes the intent is to use the irrigation system in the rainy season for additive application and so the Board may need to provide direction to Pinnacle. Ms. Johnson advised that Pinnacle was to provide a proposal to the Board for application of wetting agent and rust inhibitor. Mr. Galeno advised that Mr. Green is working on the proposal as new products have come out.

EIGHTH ORDER OF BUSINESS

Discussion Regarding Hoover Pumping Systems Flowguard Campus Controls Related to Addition of Wells to System

133
134 Ms. Blandon provided an overview of the Hoover Pumping Systems proposal to
135 add the recharge wells to the Flowguard system to aid in reporting and decrease the
136 monitoring and reporting contract amount. Mr. Brown advised that the District could see
137 an estimated savings of 50% on the contract amount. Ms. Blandon advised that she would
138 speak with Johnson Engineering to determine the exact savings.
139

On a Motion by Mr. Cabell, seconded by Ms. Johnson, with all in favor, the Board Approved the Hoover Pumping Systems Proposal for Adding the Recharge Wells to the Flowguard System, totaling \$19,537.24, Subject to Preparation of an Agreement by Counsel, for the Paseo Community Development District.

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141 **NINTH ORDER OF BUSINESS** **Ratification of Increase to New IQ Gate**
142 **Tower Replacement Contract**
143

144 Ms. Blandon advised that when the contract for gate tower replacements was
145 presented to New IQ, they advised that the pricing had increased since the first of the year
146 by \$600.00.
147

On a Motion by Mr. Cabell, seconded by Ms. Johnson, with all in favor, the Board Ratified the \$600.00 Increase to the New IQ Contract for Gate Tower Replacements, for the Paseo Community Development District.

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149 **TENTH ORDER OF BUSINESS** **Consideration of McShea Proposal for**
150 **Roadway Striping**
151

152 Ms. Blandon advised that only one proposal was received for the roadway striping
153 project, from McShea, in the amount of \$2,101.00. Discussion ensued regarding the linear
154 footage and pricing as provided. Ms. Blandon advised that the RFP document can be
155 attached to the contract to ensure that the proper striping is conducted, per the asset report,
156 at the price quoted.
157

On a Motion by Mr. Cabell, seconded by Mr. Brown, with all in favor, the Board Approved the McShea Proposal for Roadway Striping, totaling \$2,101.00, Subject to Preparation of an Agreement by Counsel, for the Paseo Community Development District.

158
159 **ELEVENTH ORDER OF BUSINESS** **Consideration of Superior Waterway**
160 **Proposal for Fountain Lighting**
161

162 Mr. Brown advised that he recommends moving forward with the proposal to switch
163 all fountain lighting to LED to ensure that the same color lights are being used as he has
164 received complaints from residents regarding the color variation. Mr. Nott responded to
165 questions from the Board regarding the lighting and advised that the project can be
166 completed by the end of the next month.

167

On a Motion by Mr. Cabell, seconded by Ms. Schulman, with all in favor, the Board Approved the Superior Waterway Proposal to Change the Fountain Lights to White LED, totaling \$25,992.90, Subject to Preparation of a Contract Addendum by District Counsel, for the Paseo Community Development District.

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TWELFTH ORDER OF BUSINESS

**Review of and Discussion Regarding
Survey for Potential Hog Fence**

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Mr. Cabell stated that he would like to table the survey for the potential hog fence; he reviewed the annual survey reporting from the Master Association. Ms. Johnson advised that she would like to move forward with the survey in order to check the temperature of the community as it relates to the hog fence. Mr. Brown advised that he agrees with Supervisor Johnson, and the Board needs to get input from the community. Ms. Schulman advised that she also prefers to move forward with the survey. Mr. Noy advised that he believes the survey is premature as more detail related to the fence is needed. Discussion ensued regarding obtaining public input. Mr. Brown advised that once the survey is conducted, then a public meeting can be held specifically to discuss the survey.

On a Motion by Mr. Brown, seconded by Ms. Johnson, with three in favor and two opposed, the Board Directed Staff to Move Forward with a Mailed Survey, to be Completed within Sixty to Ninety Days, with Supervisor Johnson Leading the Survey, for the Paseo Community Development District.

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THIRTEENTH ORDER OF BUSINESS

**Review and Discussion Regarding
Master Association Desire to Purchase
CDD Land**

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Mr. Cabell made a motion to continue the process for the sale of a portion of tract E1 to the Paseo Master Association as described by the drawings described as "parcel 1" dated January 24, 2024 as prepared by Grady Minor by 1.) executing a fair market value appraisal of the property by Maxwell Hendry Simmons in the amount of \$2,900.00 to be reimbursed by the Paseo Master Association, 2.) prepare a legal document agreeable to both the CDD and the Master Association stating that landscape installation, maintenance, and sound barrier issues will be the responsibility of the Master Association as shown in the highlighted areas on "attachment B" and 3.) prepare a legal document that the CDD has an easement on "parcel 1" for the storm water drain pipe; both legal documents to be executed simultaneously with the sale of "parcel 1". Mr. Noy seconded the motion. Ms. Johnson stated that five elements were asked of the Master Association, one was answered, and she is not amenable unless all asks are responded to. Board discussion ensued. With two in favor and three opposed, the motion failed.

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Mr. Noy suggested asking the Master Association to attend the next meeting and ask that the five requested elements from the last meeting are met. Mr. Cohen advised that he is keeping the appraiser informed of the Board discussions and actions.

204

On a Motion by Mr. Brown, seconded by Ms. Johnson, with all in favor, the Board Directed Staff to Email the Master Association Regarding the Five Elements Asked after the February Meeting, and Further Invite the Master Association to Attend the Next Meeting of the Board of Supervisors, for the Paseo Community Development District.

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FOURTEENTH ORDER OF BUSINESS Discussion Regarding CDD Liaisons

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Ms. Blandon advised that a request was received to have a new liaison to the Master Association. Mr. Cabell advised that he will serve as the liaison to the Master Association.

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FIFTEENTH ORDER OF BUSINESS Discussion Regarding Request to Park Band Bus and Trailer on CDD Property

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Mr. Brown advised that previously, the band would park in the Master Association lot or at the farm across the street although neither of those options are available this year. He advised that the band has requested to park at the trash transfer facility open area for three nights. Mr. Cabell advised that he is concerned about setting a precedent as the CDD had previously asked the Master Association to move construction equipment from this same area. He recommended that the Master Association take the onus to assist with an alternative parking plan. Discussion ensued. The request was denied.

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SIXTEENTH ORDER OF BUSINESS Consideration of the Minutes of the Board of Supervisors Meeting held on February 28, 2024

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On a Motion by Ms. Schulman, seconded by Mr. Noy, with all in favor, the Board Approved the Minutes of the Board of Supervisors Meeting held on February 28, 2024, Subject to One Correction as Noted on the Record, for the Paseo Community Development District.

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SEVENTEENTH ORDER OF BUSINESS Ratification of the Operations and Maintenance Expenditures for the Month of February 2024

Ms. Blandon advised that the Operations and Maintenance expenditures for the

242 period of February 1-29, 2024 totaled \$181,699.75 and asked if there were any questions.
243 There were none.
244

On a Motion by Ms. Schulman, seconded by Ms. Johnson, with all in favor, the Board Ratified the Operations and Maintenance Expenditures for the Month of February 2024, totaling \$181,699.75, for the Paseo Community Development District.

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EIGHTEENTH ORDER OF BUSINESS

Staff Reports

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- A. District Counsel
Mr. Cohen advised he had nothing to report but would be happy to answer any questions the Board may have. There were none.

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- B. District Manager
Ms. Bandon advised the next regular meeting of the Board of Supervisors is scheduled for Wednesday, April 24, 2024 at 10:00 a.m. She further asked the Board to set a date and time for a budget workshop. The Board set Friday, April 12, 2024 at 10:00 a.m. for a budget workshop.

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Ms. Bandon provided an update regarding depositions related to the Bagdasarian suit.

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Ms. Bandon advised that FEMA has issued a determination deeming the Paseo CDD ineligible due to the gatehouse entry and the private amenities, although the amenities are owned by the Master Association. Discussion ensued.

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On a Motion by Mr. Cabell, seconded by Ms. Johnson, with all in favor, the Board Directed Staff Not to Pursue an Appeal with FEMA, for the Paseo Community Development District.

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NINETEENTH ORDER OF BUSINESS

Supervisor Requests

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Ms. Bandon opened the floor to Supervisor requests.

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Mr. Cabell provided an update related to the FL Class investment.

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Mr. Brown spoke regarding the topsoil being applied at the location where trees were removed on Hidalgo Court. He further asked that Ms. Hardwick order three spare lights for the multi-use path to ensure replacements are readily available when needed. Mr. Brown advised that per SWFWMD the CDD is not responsible for anything related to the Master Association tiki bar renovation as it relates to the SWFWMD permit. Ms. Johnson advised that the SWFWMD permitting concerns are completed. Mr. Brown discussed concerns related to the Weiser guards. Board discussion ensued. The Board directed Staff to move forward with a formal RFP for Security Services. Mr. Cohen advised

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281 that a formal RFP is not required. Mr. Brown advised that the concern brought up at the
282 beginning of the meeting regarding fishing in the butterfly lakes is a Condo Association
283 issue as the CDD maintains only the water quality and the fountains in the butterfly lakes.
284 Mr. Brown read a statement and resigned from the Board effective at the conclusion of
285 the current meeting.
286

On a Motion by Ms. Schulman, seconded by Ms. Johnson, with all in favor, the Board Accepted the Resignation of Supervisor Steven Brown from the Board of Supervisors, for the Paseo Community Development District.

287
288 Ms. Schulman provided a statement and resigned from the Board effective at the
289 conclusion of the current meeting.
290

On a Motion by Ms. Johnson, seconded by Mr. Cabell, with all in favor, the Board Accepted the Resignation of Supervisor Sharon Schulman from the Board of Supervisors, for the Paseo Community Development District.

291
292 Mr. Cohen advised that the next regular meeting of the Board of Supervisors may
293 need to be cancelled as three persons are required to be physically present in order to
294 have a meeting. He advised that the workshop can be held as scheduled provided that
295 no Board action is taken at the workshop. Mr. Cohen reviewed the process for filling the
296 vacancies created by the resignations. The Board directed Staff to prepare a
297 communication to the residents regarding accepting resumes to fill the vacancies and ask
298 that the Master Association send it via E-blast on behalf of the CDD.
299

300 **TWENTIETH ORDER OF BUSINESS** **Adjournment**

301
302 Ms. Blandon advised there was no further business to come before the Board and
303 asked for a motion to adjourn the meeting.
304

On a Motion by Mr. Noy, seconded by Ms. Johnson, with all in favor, the Board adjourned the meeting at 12:34 p.m., for the Paseo Community Development District.

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Secretary/Assistant Secretary Chairman/Vice Chairman

Tab 14

MINUTES OF MEETING

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

**PASEO
COMMUNITY DEVELOPMENT DISTRICT**

The budget workshop of the Board of Supervisors of the Paseo Community Development District was held on **Friday, April 12, 2024 at 10:00 a.m.** at the Paseo Village Center, located at 1611 Paseo Grande Boulevard, Fort Myers, Florida 33912.

Present and constituting a quorum:

David Cabell	Board Supervisor, Chairman
Debra Johnson	Board Supervisor, Vice Chair
Ian Noy	Board Supervisor, Assistant

Also present were:

Belinda Blandon	District Manager, Rizzetta & Company, Inc.
Kari Hardwick	District Coordinator, Rizzetta & Company, Inc.
Audience	

FIRST ORDER OF BUSINESS

Call to Order

Ms. Blandon called the workshop to order and called the roll.

SECOND ORDER OF BUSINESS

Public Comment

Ms. Blandon advised that there were no public comments.

THIRD ORDER OF BUSINESS

**Review and Discussion Regarding the
Fiscal Year 2024/2025 Budget**

Ms. Blandon reviewed the budget line by line with the Board and discussed each line item. The Board asked that Ms. Blandon inquire with Pinnacle Landscapes as to the reason for the increased irrigation repairs. The Board additionally asked that she increase the mulch line item and decrease the Reserve budget to \$250,000.00.

FOURTH ORDER OF BUSINESS

Adjournment

Ms. Blandon stated that the workshop was adjourned at 10:58 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

Tab 15

PASEO COMMUNITY DEVELOPMENT DISTRICT

District Office · Ft. Myers, Florida · (239) 936-0913
Mailing Address - 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.paseocdd.org

Operation and Maintenance Expenditures
March 2024
For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from March 1, 2024 through March 31, 2024. This does not include expenditures previously approved by the Board.

The total items being presented: **\$125,955.85**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Paseo Community Development District

Paid Operation & Maintenance Expenditures

March 1, 2024 Through March 31, 2024

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
AMTEC	100646	6293-02-24	Arbitrage Rebate Calculation Series 2018 02/24	\$ 450.00
Barraco and Associates, Inc.	100667	27531	Engineering Services 02/24	\$ 1,300.00
CenturyLink	20240305-1	311416420 03/24 ACH	Telephone Service 03/24	\$ 547.55
Crystal Clean Inc.	100665	N6768	Monthly Cleaning 03/24	\$ 916.98
David W Cabell	20240308-5	DC022824	Board of Supervisors Meeting 02/28/24	\$ 200.00
Debra Johnson	20240308-1	DJ022824	Board of Supervisors Meeting 02/28/24	\$ 200.00
Earth Tech Environmental, LLC	100647	10084	Vegetation Trimming & Removal 02/24	\$ 26,000.00
Florida Power & Light Company	100656	28467-91263 02/24	11170 Paseo Dr. #SL 02/24	\$ 48.85
Florida Power & Light Company	100656	76250-95372 02/24	11047 Esteban Dr. #FNTN 02/24	\$ 615.36
Florida Power & Light Company	100656	FPL Summary 02/24 300	FPL Summary 02/24	\$ 13,902.05
Grau & Associates, P.A.	100651	25318	Auditing Services FY 2022/2023	\$ 3,500.00

Paseo Community Development District

Paid Operation & Maintenance Expenditures

March 1, 2024 Through March 31, 2024

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
HomeTeam Pest Defense, Inc.	100644	98958041	Rodent Service 02/24	\$ 40.00
HomeTeam Pest Defense, Inc.	100668	99676084	Rodent Service 03/24	\$ 30.00
Hotwire Communications, LTD	100657	30210660 03/24	Cable Services 03/24	\$ 229.99
Ian Y Noy	20240308-3	IN022824	Board of Supervisors Meeting 02/28/24	\$ 200.00
Johnson Engineering, Inc.	100653	20097877-024 2	WUP Compliance Monitoring 02/24	\$ 882.00
Nancy Hoambrecker	100658	031024 Hoambrecker	Refund for Transponder 03/24	\$ 25.00
Persson, Cohen & Mooney, P.A.	100659	4803	Legal Services 02/24	\$ 549.50
Persson, Cohen & Mooney, P.A.	100659	4804	Legal Services 02/24	\$ 5,416.50
Pinnacle Landscapes, Inc.	100660	15999	General Monthly Maintenance 02/24	\$ 26,666.25
Pinnacle Landscapes, Inc.	100660	16046	Irrigation Repairs 02/24	\$ 368.00
Pinnacle Landscapes, Inc.	100660	16054	Plant Replacement 03/24	\$ 6,780.00
Pinnacle Pest Management Services, Inc.	100648	8269	Pest Control 02/24	\$ 72.00

Paseo Community Development District

Paid Operation & Maintenance Expenditures

March 1, 2024 Through March 31, 2024

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Provencia at Paseo	100661	030624	Reimbursement for Hog Trapping 03/24	\$ 340.00
Rizzetta & Company, Inc.	100643	INV0000087891	District Management Fees 03/24	\$ 12,194.17
Rizzetta & Company, Inc.	100650	INV0000087999	Amenity Management & Personnel 03/24	\$ 3,814.93
Rizzetta & Company, Inc.	100655	INV0000088017	Out of Pocket Expenses 02/24	\$ 50.00
Rizzetta & Company, Inc.	100666	INV0000088314	Personnel Reimbursement 03/24	\$ 2,871.87
Sharon E. Schulman	20240308-4	SS022824	Board of Supervisors Meeting 02/28/24	\$ 200.00
Solitude Lake Management, LLC	100671	PSI055457	Monthly Maintenance 03/24	\$ 2,367.87
Steven A. Brown-Cestero	20240308-2	SB022824	Board of Supervisors Meeting 02/28/24	\$ 200.00
Suntech Electrical Contractors, Inc.	100662	5484-91	Lighting Repair 02/24	\$ 570.00
Superior Waterway Services, Inc.	100649	95407	Install Surge Protectors 02/24	\$ 1,848.36
TEM Systems, Inc.	100663	i4821	Thermal Receipt Paper 02/24	\$ 275.00
TEM Systems, Inc.	100669	i4147	50% Deposit - Gate & Kiosk 03/24	\$ 2,338.02

Paseo Community Development District

Paid Operation & Maintenance Expenditures

March 1, 2024 Through March 31, 2024

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Tower Compactor Rentals, LLC	100642	RENTAL-24-03514	Trash Compactor 03/24	\$ 333.90
Weiser Security Services, Inc	100645	1152926	Guard Weekly Billing 02/09/2024 - 02/15/2024	\$ 2,408.56
Weiser Security Services, Inc	100654	1153446	Guard Weekly Billing 02/16/2024 - 02/22/2024	\$ 2,388.79
Weiser Security Services, Inc	100664	1154510	Guard Weekly Billing 02/23/2024 - 02/29/2024	\$ 2,426.60
Weiser Security Services, Inc	100670	1155413	Guard Weekly Billing 03/01/2024- 03/07/2024	<u>\$ 2,387.75</u>
Report Total				<u>\$ 125,955.85</u>