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

This letter serves as an addendum to the "Management Letter" pursuant to the Rules of the Auditor General for the State of Florida dated May 11, 2022, and covering the District's fiscal year ended September 30, 2021.

The following comment is hereby added to and incorporated in the above-mentioned management letter:

Specific Information

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

- a. The rate or rates of non-ad valorem special assessments imposed by the District as \$1,498 per acre of land owned.
- b. The total amount of special assessments collected by or on behalf of the District as \$320,533.
- c. The District has no outstanding bonds.

Sincerely,

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

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
July 8, 2022