

LAKES AT BELLA LAGO

**COMMUNITY DEVELOPMENT
DISTRICT**

May 27, 2025

BOARD OF SUPERVISORS

**REGULAR
MEETING AGENDA**

LAKES AT BELLA LAGO

COMMUNITY DEVELOPMENT DISTRICT

AGENDA LETTER

Lakes at Bella Lago Community Development District

OFFICE OF THE DISTRICT MANAGER

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

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

May 20, 2025

ATTENDEES:

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

Board of Supervisors

Lakes at Bella Lago Community Development District

Dear Board Members:

The Board of Supervisors of the Lakes at Bella Lago Community Development District will hold a Regular Meeting on May 27, 2025 at 10:00 a.m., at the Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2024, Prepared by Grau & Associates
 - A. Consideration of Resolution 2025-09, Hereby Accepting the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2024
4. Consideration of Resolution 2025-10, Approving a Proposed Budget for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date
5. Discussion: Amenity Policies
 - A. Fee Range
 - Non-resident User Fee
 - Lost Access Card
 - Administrative Reimbursement
 - Facility Rental, Refundable Deposit
 - Amenity Transfer Fee (for renters only)
 - B. Rental Form
6. Consideration of Resolution 2025-11, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date

7. Consideration of Resolution 2025-12, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an effective Date
8. Consideration of Resolution 2025-13, Electing Felix Rodriguez as Assistant Secretary of the District, and Providing for an Effective Date
9. Ratification of Vesta Property Services, Inc., Amendment to Field Services Management Agreement
10. Acceptance of Unaudited Financial Statements as of April 30, 2025
11. Approval of March 25, 2025 Public Hearings and Regular Meeting Minutes
12. Staff Reports

- A. District Counsel: *Kilinski / Van Wyk, LLC*
- B. District Engineer (Interim): *England-Thims & Miller, Inc.*
- C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - 106 Registered Voters in District as of April 15, 2025
 - NEXT MEETING DATE: June 24, 2025 at 10:00 AM
 - QUORUM CHECK

SEAT 1	D.J. SMITH	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 2	JARRET O'LEARY	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 3	MARTHA SCHIFFER	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 4	MEGAN GERMINO	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 5	ROSE BOCK	☐ IN PERSON	☐ PHONE	☐ NO

13. Board Members' Comments/Requests
14. Public Comments
15. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (904) 295-5714.

Sincerely,



Ernesto Torres
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE
CALL-IN NUMBER: 1-888-354-0094
PARTICIPANT PASSCODE: 782 134 6157

LAKES AT BELLA LAGO

COMMUNITY DEVELOPMENT DISTRICT

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**LAKES AT BELLA LAGO
COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

**LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA**

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Grau & Associates

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Lakes at Bella Lago Community Development District
Clay County, 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 Lakes at Bella Lago Community Development District, Clay County, Florida (the "District")) as of and for the fiscal year ended September 30, 2024, 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, 2024, 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 May 8, 2025, 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, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

B. Han & Associates

May 8, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Lakes at Bella Lago Community Development District, Clay County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$384,469).
- The change in the District's total net position in comparison with the prior fiscal year was \$5,160, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balances of \$597,255, a decrease of \$6,761,328 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, non-spendable for prepaid items, and the remainder is unassigned deficit fund balance in the general fund.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION SEPTEMBER 30,		
	2024	2023
Current and other assets	\$ 659,228	\$ 7,392,247
Capital assets, net of depreciation	6,861,040	1,044
Total assets	7,520,268	7,393,291
Current liabilities	241,183	70,968
Long-term liabilities	7,663,554	7,711,952
Total liabilities	7,904,737	7,782,920
Net position		
Net investment in capital assets	(734,882)	(971,586)
Restricted	347,833	581,984
Unrestricted	2,580	(27)
Total net position	\$ (384,469)	\$ (389,629)

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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,		
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 279,261	\$ -
Operating grants and contributions	191,590	55,285
Capital grants and contributions	154,050	-
Total revenues	624,901	55,285
Expenses:		
General government	96,873	55,312
Maintenance and operations	64,669	-
Interest	448,210	37,304
Cost of issuance	9,989	352,298
Total expenses	619,741	444,914
Change in net position	5,160	(389,629)
Net position - beginning	(389,629)	-
Net position - ending	\$ (384,469)	\$ (389,629)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$619,741. The cost of the District's activities were funded by program revenues, which are comprised of Developer contributions, special assessments, and investment earnings. In total, expenses increased over the prior year mainly as a result of an increase in general government expenses, an increase in maintenance and operations, and an increase in interest expense.

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, 2024 was amended to increase revenues by \$90,713 and increase appropriations by \$90,686.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$6,861,040 invested in capital assets for its governmental activities. No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2024, the District had \$7,710,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District anticipates an increase in activity as the District is built out.

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 Lakes at Bella Lago Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, FL 33431.

**LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 11,653
Prepaid items	2,690
Due from Developer	31,717
Restricted assets:	
Investments	613,168
Capital assets:	
Nondepreciable	<u>6,861,040</u>
Total assets	<u>7,520,268</u>
 LIABILITIES	
Accounts payable	28,787
Developer advance	11,000
Due to Developer	15,917
Accrued interest payable	185,479
Non-current liabilities:	
Due within one year	105,000
Due in more than one year	<u>7,558,554</u>
Total liabilities	<u>7,904,737</u>
 NET POSITION	
Net investment in capital assets	(734,882)
Restricted for debt service	347,833
Unrestricted	<u>2,580</u>
Total net position	<u>\$ (384,469)</u>

See notes to the financial statements

**LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government	\$ 96,873	\$ -	\$ 96,873	\$ -	\$ -
Maintenance and operations	64,669	-	67,276	-	2,607
Interest on long-term debt	448,210	279,261	27,441	154,050	12,542
Cost of issuance	9,989	-	-	-	(9,989)
Total governmental activities	619,741	279,261	191,590	154,050	5,160
Change in net position					5,160
Net position - beginning					(389,629)
Net position - ending					<u>\$ (384,469)</u>

See notes to the financial statements

**LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 11,653	\$ -	\$ -	\$ 11,653
Investments	-	544,351	68,817	613,168
Due from Developer	31,717	-	-	31,717
Prepaid items	2,690	-	-	2,690
Total assets	<u>\$ 46,060</u>	<u>\$ 544,351</u>	<u>\$ 68,817</u>	<u>\$ 659,228</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 28,646	\$ -	\$ 141	\$ 28,787
Developer advance	11,000	-	-	11,000
Due to Developer	3,834	11,039	1,044	15,917
Total liabilities	<u>43,480</u>	<u>11,039</u>	<u>1,185</u>	<u>55,704</u>
 Deferred inflows of resources:				
Unavailable revenue	6,269	-	-	6,269
Total deferred inflows of resources	<u>6,269</u>	<u>-</u>	<u>-</u>	<u>6,269</u>
 Fund balances:				
Nonspendable:				
Prepaid items	2,690	-	-	2,690
Restricted for:				
Debt service	-	533,312	-	533,312
Capital projects	-	-	67,632	67,632
Assigned to:				
Unassigned	(6,379)	-	-	(6,379)
Total fund balances	<u>(3,689)</u>	<u>533,312</u>	<u>67,632</u>	<u>597,255</u>
 Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 46,060</u>	<u>\$ 544,351</u>	<u>\$ 68,817</u>	<u>\$ 659,228</u>

See notes to the financial statements

**LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Fund balance - governmental funds \$ 597,255

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

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

Capital assets, net	6,861,040	
Accumulated depreciation	<u>-</u>	6,861,040

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

6,269

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

Accrued interest payable	(185,479)	
Original issue discount	46,446	
Bonds payable	<u>(7,710,000)</u>	<u>(7,849,033)</u>

Net position of governmental activities		<u><u>\$ (384,469)</u></u>
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See notes to the financial statements

**LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	\$ -	\$ 279,261	\$ -	\$ 279,261
Developer contributions	157,880	-	-	157,880
Interest	-	27,441	154,050	181,491
Total revenues	157,880	306,702	154,050	618,632
EXPENDITURES				
Current:				
General government	96,873	-	-	96,873
Maintenance	64,669	-	-	64,669
Debt service:				
Principal	-	50,000	-	50,000
Interest	-	298,433	-	298,433
Bond issuance costs	-	9,989	-	9,989
Capital outlay	-	-	6,859,996	6,859,996
Total expenditures	161,542	358,422	6,859,996	7,379,960
Excess (deficiency) of revenues over (under) expenditures	(3,662)	(51,720)	(6,705,946)	(6,761,328)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	-	(34,256)	34,256	-
Total other financing sources (uses)	-	(34,256)	34,256	-
Net change in fund balances	(3,662)	(85,976)	(6,671,690)	(6,761,328)
Fund balances - beginning	(27)	619,288	6,739,322	7,358,583
Fund balances - ending	\$ (3,689)	\$ 533,312	\$ 67,632	\$ 597,255

See notes to the financial statements

**LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances - total governmental funds	\$ (6,761,328)
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.	6,859,996
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund financial statements.	6,269
Amortization of Bond discounts is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(1,602)
Repayments of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	50,000
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>(148,175)</u>
Change in net position of governmental activities	<u>\$ 5,160</u>

See notes to the financial statements

**LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Lakes at Bella Lago Community Development District ("District") was established on February 6, 2023 by Ordinance 2023-7 of the Board of County Commissioners of Clay County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. Ownership of land within the District entitles the owner to one vote per acre. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2024, four of the Board members are affiliated with Mattamy Jacksonville, LLC, and Meritage Homes of Florida (together, the "Developers").

The Board has the responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

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

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Inter-local 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, unspent Bond proceeds are required to be held in investments as specified in the Bond Indentures.

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

Prepaid Items

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

Capital Assets

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Unearned Revenue

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

Long-Term Obligations

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

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.

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2024:

	Amortized Cost	Credit Risk	Maturities
First American Government Oblig Fund	\$ 613,168	S&P AAAM	Weighted average of the fund portfolio: 31 days
	<u>\$ 613,168</u>		

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

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

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

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 – INTERFUND TRANSFERS

Fund	Transfer in	Transfer out
Debt service fund	\$ -	\$ 34,256
Capital projects fund	34,256	-
Total	\$ 34,256	\$ 34,256

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ 1,044	\$ 6,859,996	\$ -	\$ 6,861,040
Total capital assets, not being depreciated	1,044	6,859,996	-	6,861,040
Governmental activities capital assets, net	\$ 1,044	\$ 6,859,996	\$ -	\$ 6,861,040

NOTE 6 – CAPITAL ASSETS (Continued)

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$39,463,276 and will be developed in phases. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities. During the current fiscal year the District paid the Developer \$6,856,210 for the acquisition of District improvements.

NOTE 7 – LONG-TERM LIABILITIES

Series 2023

On September 1, 2023, the District issued \$7,760,000 of Special Assessment Revenue Bonds, Series 2023 consisting of \$3,580,000 Series 2023-1 (Assessment Area One), \$4,180,000 Series 2023-2 (Assessment Area Two). Term Bonds with maturity dates from May 1, 2024 to May 1, 2054 and fixed interest rates ranging from 5.0% to 6.0%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2024 through May 1, 2053.

Some or all of the Series 2023 Bonds are subject to optional, mandatory and extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Series 2023 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. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the debt service reserve requirement at September 30, 2024.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2024 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2023-1	\$ 3,580,000	\$ -	\$ 50,000	\$ 3,530,000	\$ 50,000
Less: bond discount	(21,897)	-	(730)	(21,167)	-
Series 2023-2	4,180,000	-	-	4,180,000	55,000
Less: bond discount	(26,151)	-	(872)	(25,279)	-
Total	<u>\$ 7,711,952</u>	<u>\$ -</u>	<u>\$ 48,398</u>	<u>\$ 7,663,554</u>	<u>\$ 105,000</u>

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity (Continued)

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 105,000	\$ 445,150	\$ 550,150
2026	115,000	439,900	554,900
2027	115,000	434,150	549,150
2028	125,000	428,400	553,400
2029	135,000	422,150	557,150
2030-2034	765,000	2,004,750	2,769,750
2035-2039	1,005,000	1,770,125	2,775,125
2040-2044	1,350,000	1,444,675	2,794,675
2045-2049	1,815,000	993,300	2,808,300
2050-2054	2,180,000	378,900	2,558,900
Total	\$ 7,710,000	\$ 8,761,500	\$ 16,471,500

NOTE 8 – DEVELOPER TRANSACTIONS

The Developers have agreed to fund the general operation of the District. In connection with that agreement, Developer contributions to the general fund during the current fiscal year were \$157,880. The District has recorded a receivable of \$31,717 from the Developer, of which \$6,269 is classified as unavailable as of September 30, 2024.

The Developer paid a total of \$279,261 to the District for debt service assessments in the current fiscal year.

NOTE 9 – CONCENTRATION

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

NOTE 10 – MANAGEMENT COMPANY

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

NOTE 11 – 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.

NOTE 12 – DEFICIT FUND EQUITY

The general fund had a deficit fund balance of (\$3,689) at September 30, 2024. The deficit will be covered by Developer contributions collected in the subsequent period.

**LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Developer Contribution	\$ 99,390	\$ 190,103	\$ 157,880	\$ (32,223)
Total revenues	99,390	190,103	157,880	(32,223)
EXPENDITURES				
Current:				
General government	99,390	126,881	96,873	30,008
Maintenance	-	63,195	64,669	(1,474)
Total expenditures	99,390	190,076	161,542	28,534
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ 27	(3,662)	\$ (3,689)
Fund balance - beginning			(27)	
Fund balance - ending			\$ (3,689)	

See notes to required supplementary information

**LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2024 was amended to increase revenues by \$90,713 and increase appropriations by \$90,686.

**LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	2
Employee compensation	\$0
Independent contractor compensation	\$80,424
Construction projects to begin on or after October 1; (>\$65K)	None
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	Operations and maintenance - N/A Debt service - \$1,359.73 - \$1,699.67
Special assessments collected	\$279,261
Outstanding Bonds:	see Note 7 for details



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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
Lakes at Bella Lago Community Development District
Clay County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Lakes at Bella Lago Community Development District, Clay County, Florida (the "District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 8, 2025.

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.

Shaw & Associates

May 8, 2025



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**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
Lakes at Bella Lago Community Development District
Clay County, Florida

We have examined Lakes at Bella Lago Community Development District, Clay County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. 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, 2024.

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 Lakes at Bella Lago Community Development District, Clay County, Florida and is not intended to be and should not be used by anyone other than these specified parties

Grau & Associates

May 8, 2025



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Supervisors
Lakes at Bella Lago Community Development District
Clay County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Lakes at Bella Lago Community Development District ("District") Clay County, Florida as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated May 8, 2025.

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 May 8, 2025, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

We wish to thank Lakes at Bella Lago Community Development District, Clay County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

May 8, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

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, 2024.

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, 2024.

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, 2024. 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.

LAKES AT BELLA LAGO

COMMUNITY DEVELOPMENT DISTRICT

3A

RESOLUTION 2025-09

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKES AT
BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT HEREBY
ACCEPTING THE AUDITED ANNUAL FINANCIAL REPORT FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2024**

WHEREAS, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Annual Financial Report for Fiscal Year 2024;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS
OF THE LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT
DISTRICT;**

1. The Audited Annual Financial Report for Fiscal Year 2024, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2024, for the period ending September 30, 2024; and

2. A verified copy of said Audited Annual Financial Report for Fiscal Year 2024 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 27th day of May, 2025.

ATTEST:

**LAKES AT BELLA LAGO COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

LAKES AT BELLA LAGO

COMMUNITY DEVELOPMENT DISTRICT

4

RESOLUTION 2025-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2025/2026 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has prepared and submitted to the Board of Supervisors ("**Board**") of Lakes at Bella Lago Community Development District ("**District**"), prior to June 15, 2025, the proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**Fiscal Year 2025/2026**"); 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 LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2025/2026, attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE:	_____
HOUR:	10:00 a.m.
LOCATION:	Holiday Inn and Suites 620 Wells Road Orange Park, Florida 32073

SECTION 3. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENTS. The District Manager is hereby directed to submit a copy of the Proposed Budget to Clay County, Florida at least (sixty) 60 days prior to the hearing set above.

SECTION 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 (2) days before the budget hearing date as set forth in Section 2 and shall remain on the website for at least (forty-five) 45 days.

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

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

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

PASSED AND ADOPTED this 27th day of May, 2025.

ATTEST:

**LAKES AT BELLA LAGO COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Fiscal Year 2025/2026 Proposed Budget

Exhibit A

Fiscal Year 2025/2026 Proposed Budget

**LAKES AT BELLA LAGO
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2026**

**LAKES AT BELLA LAGO
COMMUNITY DEVELOPMENT DISTRICT
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**LAKES AT BELLA LAGO
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Amended Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ -				\$ 389,988
Allowable discounts (4%)	-				(15,600)
Assessment levy: on-roll - net	-	\$ -	\$ -	\$ -	374,388
Assessment levy: off-roll	-	-	-	-	47,569
Landowner contribution	559,934	85,371	481,720	567,091	229,393
Total revenues	559,934	85,371	481,720	567,091	651,350
EXPENDITURES					
Professional & administrative					
Supervisors	2,400	215	2,185	2,400	2,400
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	25,000	18,907	6,093	25,000	25,000
Engineering	2,000	-	2,000	2,000	2,000
Audit	5,500	4,800	700	5,500	5,500
Arbitrage rebate calculation	500	-	500	500	500
Dissemination agent	1,000	500	500	1,000	1,000
Trustee	5,500	8,493	-	8,493	5,500
Telephone	200	100	100	200	200
Postage	500	83	417	500	500
Printing & binding	500	250	250	500	500
Legal advertising	1,750	1,034	716	1,750	1,750
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,200	300	5,500	6,350
Contingencies/bank charges	750	543	207	750	750
Website hosting & maintenance	705	705	-	705	705
Website ADA compliance	210	210	-	210	210
Property appraiser & tax collector	-	-	-	-	7,800
EMMA software service	-	-	-	-	2,000
Total professional & administrative	100,190	65,215	37,968	103,183	110,840
Field operations					
Landscape maintenance					
Maintenance contract	154,000	44,356	109,644	154,000	154,000
Plant replacement	7,500	-	7,500	7,500	7,500
Irrigation repairs	5,000	2,971	2,029	5,000	5,000
Repair/maintenance/pressure washing	2,500	-	2,500	2,500	2,500
Electric	400	-	400	400	400
Stormwater management	5,196	2,165	3,031	5,196	5,196
Field operations management	12,500	-	12,500	12,500	12,500
On-site management	-	475	-	475	-
Utilities					
Electric/irrigation pump	18,000	-	18,000	18,000	18,000
Road signage repair	3,000	-	3,000	3,000	3,000
Total field operations	208,096	49,967	158,604	208,571	208,096

**LAKES AT BELLA LAGO
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				
	Amended Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
Amenity center					
Utilities					
Internet & cable	9,566	-	9,566	9,566	9,566
Electric	65,000	1,762	63,238	65,000	65,000
Potable water	5,000	-	5,000	5,000	5,000
Reclaim water	45,000	17,222	27,778	45,000	45,000
Trash removal	2,916	-	2,916	2,916	2,916
Security					
Alarm monitoring	-	-	-	-	600
Management contracts					
Facility maintenance	22,500	6,250	16,250	22,500	11,275
Facility management mileage			-	-	3,600
Landscape seasonal (annuals & pine straw)	5,500	-	5,500	5,500	5,500
Landscape contingency	5,500	-	5,500	5,500	5,500
Pool maintenance	-	-	-	-	14,495
Pool repairs	7,000	-	7,000	7,000	7,000
Pool chemicals	18,000	-	18,000	18,000	12,000
Janitorial services	4,500	-	4,500	4,500	8,495
Janitorial supplies	1,500	-	1,500	1,500	1,500
Facility maintenance	6,000	-	6,000	6,000	6,000
Holiday decorations	12,666	-	12,666	12,666	10,000
Office supplies	1,000	-	1,000	1,000	1,000
Security equipment monitoring	-	-	-	-	10,000
Insurance: property	40,000	-	40,000	40,000	27,367
O&M accounting	-	-	-	-	5,600
Total amenity center	<u>251,648</u>	<u>25,234</u>	<u>226,414</u>	<u>251,648</u>	<u>257,414</u>
Total expenditures	<u>559,934</u>	<u>140,416</u>	<u>422,986</u>	<u>563,402</u>	<u>576,350</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	(55,045)	58,734	3,689	75,000
Fund balance - beginning (unaudited)	<u>-</u>	<u>(3,689)</u>	<u>(58,734)</u>	<u>(3,689)</u>	<u>-</u>
Fund balance - ending (projected)					
Assigned					
Working capital	-	-	-	-	75,000
Unassigned	-	(58,734)	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ (58,734)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,000</u>

**LAKES AT BELLA LAGO
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Supervisors	\$ 2,400
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
Management/accounting/recording	48,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	25,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	2,000
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	5,500
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	500
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	1,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
Trustee	5,500
Annual fee for the service provided by trustee, paying agent and registrar.	
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages	
Legal advertising	1,750
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	6,350
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	750
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	705
Website ADA compliance	210
Property appraiser & tax collector	7,800
EMMA software service	2,000

LAKES AT BELLA LAGO
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES

Expenditures (continued)

Field operations

Landscape maintenance	
Maintenance contract	154,000
Plant replacement	7,500
Irrigation repairs	5,000
Repair/maintenance/pressure washing	2,500
Electric	400
Stormwater management	5,196
Field operations management	12,500

Utilities

Electric/irrigation pump	18,000
Road signage repair	3,000

Amenity center

Utilities	
Internet & cable	9,566
Electric	65,000
Potable water	5,000
Reclaim water	45,000
Trash removal	2,916
Security	
Alarm monitoring	600
Management contracts	
Facility maintenance	11,275
Facility management mileage	3,600
Landscape seasonal (annuals & pine straw)	5,500
Landscape contingency	5,500
Pool maintenance	14,495
Pool repairs	7,000
Pool chemicals	12,000
Janitorial services	8,495
Janitorial supplies	1,500
Facility maintenance	6,000
Holiday decorations	10,000
Office supplies	1,000
Insurance: property	27,367
O&M accounting	5,600
Total expenditures	<u><u>\$ 576,350</u></u>

**LAKES AT BELLA LAGO
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2023-1 AND SERIES 2023-2
FISCAL YEAR 2026**

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
REVENUES					
Assessment levy: on-roll - Series 2023-1	\$ 272,287				\$ 272,287
Assessment levy: on-roll - Series 2023-2	-				318,086
Allowable discounts (4%)	(10,891)				(23,615)
Net assessment levy - on-roll	261,396	\$ 259,828	\$ 1,568	\$ 261,396	566,758
Assessment levy: off-roll - Series 2023-2	299,001	224,250	74,751	299,001	-
Interest	-	11,744	-	11,744	-
Total revenues	560,397	495,822	76,319	572,141	566,758
EXPENDITURES					
Debt service					
Principal - Series 2023-1	50,000	-	50,000	50,000	55,000
Principal - Series 2023-2	55,000	-	55,000	55,000	60,000
Principal prepayment - Series 2023-1	-	25,000	-	25,000	-
Interest - Series 2023-1	203,463	101,731	101,732	203,463	199,575
Interest - Series 2023-2	241,688	121,191	120,497	241,688	238,938
Tax collector	5,446	5,196	250	5,446	11,807
Total expenditures	555,597	253,118	327,479	580,597	565,320
Excess/(deficiency) of revenues over/(under) expenditures	4,800	242,704	(251,160)	(8,456)	1,438
Fund balance:					
Beginning fund balance (unaudited)	597,760	533,313	776,017	533,313	524,857
Ending fund balance (projected)	<u>\$602,560</u>	<u>\$ 776,017</u>	<u>\$ 524,857</u>	<u>\$ 524,857</u>	<u>526,295</u>
Use of fund balance:					
Debt service reserve account balance (required) - Series 2023-1					(127,975)
Debt service reserve account balance (required) - Series 2023-2					(149,500)
Interest expense - November 1, 2026 - Series 2023-1					(98,413)
Interest expense - November 1, 2026 - Series 2023-2					(117,969)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 32,438</u>

**LAKES AT BELLA LAGO
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023-1 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25			99,787.50	99,787.50	3,455,000.00
05/01/26	55,000.00	5.000%	99,787.50	154,787.50	3,400,000.00
11/01/26			98,412.50	98,412.50	3,400,000.00
05/01/27	55,000.00	5.000%	98,412.50	153,412.50	3,345,000.00
11/01/27			97,037.50	97,037.50	3,345,000.00
05/01/28	60,000.00	5.000%	97,037.50	157,037.50	3,285,000.00
11/01/28			95,537.50	95,537.50	3,285,000.00
05/01/29	60,000.00	5.000%	95,537.50	155,537.50	3,225,000.00
11/01/29			94,037.50	94,037.50	3,225,000.00
05/01/30	65,000.00	5.000%	94,037.50	159,037.50	3,160,000.00
11/01/30			92,412.50	92,412.50	3,160,000.00
05/01/31	70,000.00	5.000%	92,412.50	162,412.50	3,090,000.00
11/01/31			90,662.50	90,662.50	3,090,000.00
05/01/32	70,000.00	5.000%	90,662.50	160,662.50	3,020,000.00
11/01/32			88,912.50	88,912.50	3,020,000.00
05/01/33	75,000.00	5.000%	88,912.50	163,912.50	2,945,000.00
11/01/33			87,037.50	87,037.50	2,945,000.00
05/01/34	80,000.00	5.750%	87,037.50	167,037.50	2,865,000.00
11/01/34			84,737.50	84,737.50	2,865,000.00
05/01/35	85,000.00	5.750%	84,737.50	169,737.50	2,780,000.00
11/01/35			82,293.75	82,293.75	2,780,000.00
05/01/36	90,000.00	5.750%	82,293.75	172,293.75	2,690,000.00
11/01/36			79,706.25	79,706.25	2,690,000.00
05/01/37	95,000.00	5.750%	79,706.25	174,706.25	2,595,000.00
11/01/37			76,975.00	76,975.00	2,595,000.00
05/01/38	100,000.00	5.750%	76,975.00	176,975.00	2,495,000.00
11/01/38			74,100.00	74,100.00	2,495,000.00
05/01/39	105,000.00	5.750%	74,100.00	179,100.00	2,390,000.00
11/01/39			71,081.25	71,081.25	2,390,000.00
05/01/40	115,000.00	5.750%	71,081.25	186,081.25	2,275,000.00
11/01/40			67,775.00	67,775.00	2,275,000.00
05/01/41	120,000.00	5.750%	67,775.00	187,775.00	2,155,000.00
11/01/41			64,325.00	64,325.00	2,155,000.00
05/01/42	125,000.00	5.750%	64,325.00	189,325.00	2,030,000.00
11/01/42			60,731.25	60,731.25	2,030,000.00
05/01/43	135,000.00	5.750%	60,731.25	195,731.25	1,895,000.00
11/01/43			56,850.00	56,850.00	1,895,000.00
05/01/44	145,000.00	6.000%	56,850.00	201,850.00	1,750,000.00
11/01/44			52,500.00	52,500.00	1,750,000.00
05/01/45	150,000.00	6.000%	52,500.00	202,500.00	1,600,000.00
11/01/45			48,000.00	48,000.00	1,600,000.00
05/01/46	160,000.00	6.000%	48,000.00	208,000.00	1,440,000.00
11/01/46			43,200.00	43,200.00	1,440,000.00
05/01/47	170,000.00	6.000%	43,200.00	213,200.00	1,270,000.00
11/01/47			38,100.00	38,100.00	1,270,000.00

**LAKES AT BELLA LAGO
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023-1 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/48	180,000.00	6.000%	38,100.00	218,100.00	1,090,000.00
11/01/48			32,700.00	32,700.00	1,090,000.00
05/01/49	195,000.00	6.000%	32,700.00	227,700.00	895,000.00
11/01/49			26,850.00	26,850.00	895,000.00
05/01/50	205,000.00	6.000%	26,850.00	231,850.00	690,000.00
11/01/50			20,700.00	20,700.00	690,000.00
05/01/51	215,000.00	6.000%	20,700.00	235,700.00	475,000.00
11/01/51			14,250.00	14,250.00	475,000.00
05/01/52	230,000.00	6.000%	14,250.00	244,250.00	245,000.00
11/01/52			7,350.00	7,350.00	245,000.00
05/01/53	245,000.00	6.000%	7,350.00	252,350.00	-
11/01/53			-	-	-
Total	3,455,000.00		3,692,125.00	7,147,125.00	

LAKES AT BELLA LAGO
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023-2 (Assessment Area Two) AMORTIZATION SCHEDULE

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25			119,468.75	119,468.75	4,125,000.00
05/01/26	60,000.00	5.000%	119,468.75	179,468.75	4,065,000.00
11/01/26			117,968.75	117,968.75	4,065,000.00
05/01/27	60,000.00	5.000%	117,968.75	177,968.75	4,005,000.00
11/01/27			116,468.75	116,468.75	4,005,000.00
05/01/28	65,000.00	5.000%	116,468.75	181,468.75	3,940,000.00
11/01/28			114,843.75	114,843.75	3,940,000.00
05/01/29	70,000.00	5.000%	114,843.75	184,843.75	3,870,000.00
11/01/29			113,093.75	113,093.75	3,870,000.00
05/01/30	70,000.00	5.000%	113,093.75	183,093.75	3,800,000.00
11/01/30			111,343.75	111,343.75	3,800,000.00
05/01/31	75,000.00	5.000%	111,343.75	186,343.75	3,725,000.00
11/01/31			109,468.75	109,468.75	3,725,000.00
05/01/32	80,000.00	5.000%	109,468.75	189,468.75	3,645,000.00
11/01/32			107,468.75	107,468.75	3,645,000.00
05/01/33	85,000.00	5.000%	107,468.75	192,468.75	3,560,000.00
11/01/33			105,343.75	105,343.75	3,560,000.00
05/01/34	90,000.00	5.750%	105,343.75	195,343.75	3,470,000.00
11/01/34			102,756.25	102,756.25	3,470,000.00
05/01/35	95,000.00	5.750%	102,756.25	197,756.25	3,375,000.00
11/01/35			100,025.00	100,025.00	3,375,000.00
05/01/36	100,000.00	5.750%	100,025.00	200,025.00	3,275,000.00
11/01/36			97,150.00	97,150.00	3,275,000.00
05/01/37	105,000.00	5.750%	97,150.00	202,150.00	3,170,000.00
11/01/37			94,131.25	94,131.25	3,170,000.00
05/01/38	110,000.00	5.750%	94,131.25	204,131.25	3,060,000.00
11/01/38			90,968.75	90,968.75	3,060,000.00
05/01/39	120,000.00	5.750%	90,968.75	210,968.75	2,940,000.00
11/01/39			87,518.75	87,518.75	2,940,000.00
05/01/40	125,000.00	5.750%	87,518.75	212,518.75	2,815,000.00
11/01/40			83,925.00	83,925.00	2,815,000.00
05/01/41	130,000.00	5.750%	83,925.00	213,925.00	2,685,000.00
11/01/41			80,187.50	80,187.50	2,685,000.00
05/01/42	140,000.00	5.750%	80,187.50	220,187.50	2,545,000.00
11/01/42			76,162.50	76,162.50	2,545,000.00
05/01/43	150,000.00	5.750%	76,162.50	226,162.50	2,395,000.00
11/01/43			71,850.00	71,850.00	2,395,000.00
05/01/44	160,000.00	6.000%	71,850.00	231,850.00	2,235,000.00
11/01/44			67,050.00	67,050.00	2,235,000.00
05/01/45	170,000.00	6.000%	67,050.00	237,050.00	2,065,000.00
11/01/45			61,950.00	61,950.00	2,065,000.00
05/01/46	180,000.00	6.000%	61,950.00	241,950.00	1,885,000.00
11/01/46			56,550.00	56,550.00	1,885,000.00
05/01/47	190,000.00	6.000%	56,550.00	246,550.00	1,695,000.00
11/01/47			50,850.00	50,850.00	1,695,000.00

LAKES AT BELLA LAGO
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023-2 (Assessment Area Two) AMORTIZATION SCHEDULE

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/48	200,000.00	6.000%	50,850.00	250,850.00	1,495,000.00
11/01/48			44,850.00	44,850.00	1,495,000.00
05/01/49	215,000.00	6.000%	44,850.00	259,850.00	1,280,000.00
11/01/49			38,400.00	38,400.00	1,280,000.00
05/01/50	225,000.00	6.000%	38,400.00	263,400.00	1,055,000.00
11/01/50			31,650.00	31,650.00	1,055,000.00
05/01/51	240,000.00	6.000%	31,650.00	271,650.00	815,000.00
11/01/51			24,450.00	24,450.00	815,000.00
05/01/52	255,000.00	6.000%	24,450.00	279,450.00	560,000.00
11/01/52			16,800.00	16,800.00	560,000.00
05/01/53	270,000.00	6.000%	16,800.00	286,800.00	290,000.00
11/01/53			8,700.00	8,700.00	290,000.00
05/01/54	290,000.00	6.000%	8,700.00	298,700.00	-
11/01/54					
Total	4,125,000.00		4,602,787.50	8,727,787.50	

**LAKES AT BELLA LAGO
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

On-Roll Assessments - Phase 1

Series 2023-1 (AA1)

		FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
Product/Parcel	Units				
SF 40'	34	851.06	1,359.73	2,210.79	1,359.73
SF 50'	133	1,063.83	1,699.67	2,763.50	1,699.67
Total	167				

On-Roll Assessments - Phases 1

Series 2023-2 (AA2)

		FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
Product/Parcel	Units				
SF 60'	156	1,407.45	2,039.01	3,446.46	1,916.67
Total	156				

Off-Roll - Phase 2

		FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
Product/Parcel	Units				
SF 40'	72	171.73	-	171.73	n/a
SF 50'	131	171.73	-	171.73	n/a
Total	203				

LAKES AT BELLA LAGO

COMMUNITY DEVELOPMENT DISTRICT

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LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT

AMENITY POLICIES AND RATES **Adopted March 25, 2025¹**

¹ LAW IMPLEMENTED: SS. 190.011, 190.035, FLA. STAT. (2024); In accordance with Chapter 190 of the Florida Statutes, and on March 25, 2025, at a duly noticed public meeting and after a duly noticed public hearing, the Board of Supervisors of the Lakes at Bella Lago Community Development District adopted the following rules, policies and rates governing the operation of the District's facilities and services.

DEFINITIONS

“Amenities” or “Amenity Facilities”– means the properties and areas owned by the District and intended for recreational use and shall include, but not specifically be limited to the clubhouse, swimming pool, pool deck, playground, multi-use field, lakes/ponds, and parks, together with their appurtenant facilities and areas.

“Amenity Policies” or “Policies” and “Amenity Rates” – means these Amenity Policies and Rates of the Lakes at Bella Lago Community Development District, as amended from time to time. The Board of Supervisors reserves the right to amend or modify these Policies, as necessary and convenient, in their sole and absolute discretion, and will notify Patrons of any changes. Patrons may obtain the currently effective Policies from the District Manager’s Office. The Board of Supervisors and District Staff shall have full authority to enforce the Amenity Policies.

“Amenity Manager” – means the District Manager or that person or firm so designated by the District’s Board of Supervisors, including their employees.

“Amenity Rates” – means those rates and fees established by the District Board of Supervisors as provided in **Exhibit A** attached hereto.

“Access Card” – means an electronic Access Card issued by the District Manager to each Patron (as defined herein) to access the Amenity Facilities.

“Board of Supervisors” or “Board” – means the Board of Supervisors of the District.

“District” – means the Lakes at Bella Lago Community Development District.

“District Staff” – means the professional management company with which the District has contracted to provide management services to the District, the Amenity Manager, and District Counsel.

“Guest” – means any person or persons, other than a Patron, who are expressly authorized by the District to use the Amenities or invited for a specific time period and purpose by a Patron to use the Amenities.

“Homeowners Association” or “HOA” or “POA” – means an entity or entities, including its/their employees and agents, which may have jurisdiction over lands located within the District, either now or in the future, which may exist to aid in the enforcement of deed restrictions and covenants applicable to lands within the District.

“Household” – means a residential unit or a group of individuals residing within a Patron’s home. This does not include visiting friends, guests, relatives or extended family not permanently residing in the home. Upon the District’s request, proof of residency may be required by driver’s license or state or federal issued form of identification, including a signed affidavit of residency.

“Lakes” – shall mean those water management and control facilities within the District, including but not limited to stormwater management facilities and ponds.

“Non-Resident” – means any person who does not own property within the District.

“Non-Resident Patron” – means any person or Household not owning property in the District who paid the Annual User Fee to the District for use of all Amenity Facilities.

“Non-Resident User Fee” or “Annual User Fee” – means the fee established by the District for any person that is not a Resident and wishes to become a Non-Resident Patron. The amount of the Annual User Fee is set forth herein, and that amount is subject to change based on Board action. Payment of the Annual User Fee entitles the person and their Household full access to the Amenities.

“Patron” – means Residents, Non-Resident Patrons, and Renters who have been assigned Resident’s Rights and Privileges through execution of the “Assignment of Amenity Rights and Privileges” form.

“Renter” – means a tenant, occupant or an individual maintaining his or her residence in a home located within the District pursuant to a valid rental or lease agreement. Proof of valid rental or lease agreement shall be required. Renters shall have Patron rights only upon execution of the “Assignment of Amenity Rights and Privileges” form.

“Resident” – means any person or Household owning property within the District.

The words “hereof,” “herein,” “hereto,” “hereby,” “hereinafter” and “hereunder” and variations thereof refer to the entire Amenity Policies and Rates.

All words, terms and defined terms herein importing the singular number shall, where the context requires, import the plural number and vice versa.

AMENITIES ACCESS AND USAGE

- (1) **General.** Only Patrons have the right to use the Amenities; provided, however, that certain community programming events may be available to the general public where permitted by the District, and subject to payment of any applicable fees and satisfaction of any other applicable requirements, including adherence to these Amenity Policies and execution of waivers and hold harmless agreements, as may be applicable.
- (2) **Use at your Own Risk.** ALL PERSONS USING THE AMENITIES DO SO AT THEIR OWN RISK AND AGREE TO ABIDE BY THE AMENITY POLICIES WHICH MAY BE AMENDED FROM TIME TO TIME IN THE DISTRICT'S SOLE DISCRETION. ALL PERSONS USING THE AMENITIES ARE DEEMED TO HAVE READ AND OBTAINED A COPY, IF DESIRED, OF THE MOST RECENT POLICIES. THE DISTRICT SHALL ASSUME NO RESPONSIBILITY AND SHALL NOT BE LIABLE FOR ANY INCIDENTS, ACCIDENTS, PERSONAL INJURY, DEATH, DAMAGE TO OR LOSS OF PROPERTY ARISING FROM THE USE OF THE AMENITIES OR FROM THE ACTS, OMISSIONS OR NEGLIGENCE OF OTHER PERSONS USING THE AMENITIES. THE DISTRICT DOES NOT PROVIDE SECURITY SERVICES OR SUPERVISION WITH RESPECT TO THE USE OF THE AMENITIES, AND THERE ARE INHERENT RISKS IN THE USE OF THE AMENITIES – E.G., USE MAY RESULT IN SERIOUS BODILY INJURY OR EVEN DEATH. PATRONS ARE RESPONSIBLE FOR THEIR ACTIONS AND ACTIONS OF THEIR GUESTS. PARENTS AND LEGAL GUARDIANS ARE RESPONSIBLE FOR THEIR MINOR CHILDREN WHO USE THE AMENITIES AND PATRONS WILL BE HELD ACCOUNTABLE FOR THEIR ACTIONS. VIOLATION OF ONE OR MORE OF THE POLICIES STATED HEREIN MAY RESULT IN WARNINGS, SUSPENSION OR TERMINATION OF AMENITY PRIVILEGES. THE DISTRICT WILL PROSECUTE ILLEGAL ACTIVITY TO THE FULL FORCE OF THE LAW.
- (3) **Resident Access and Usage.** Residents are permitted to access and use the Amenities in accordance with the Policies set forth herein and are not responsible for paying the Non-Resident User Fee set forth herein. In order to fund the operation, maintenance and preservation of the facilities, projects and services of the District, the District levies operation and maintenance special assessments ("O&M Assessments") payable by property owners within the District, in accordance with the District's annual budget and assessment resolutions adopted each fiscal year and may additionally levy debt service assessments payable by property owners to repay debt used to finance public improvements. Residents shall not be entitled to a refund of any O&M Assessments or debt service special assessments due to closure of the Amenities or suspension of that Resident's privileges to use the Amenities. Residents must complete the "Amenity Access Registration Form" prior to access or use of the Amenities, attached hereto as **Exhibit B**, and each Household shall receive an Access Card.
- (4) **Non-Resident Patron Access and Usage.** A Non-Resident Patron must pay the Non-Resident User Fee to have the right to use the Amenities for one full year, which year begins from the date of receipt of payment to the District. This Non-Resident User Fee must be paid in full before the Non-Resident may use the Amenities. Each subsequent Annual Non-Resident User Fee shall be paid in full on the anniversary date of application. Annual Non-Resident User Fees may be renewed no more than thirty (30) days in advance of the date of expiration and for no more than one calendar year. Multi-year memberships are not available. The Annual Non-Resident User Fee is nonrefundable and nontransferable. Non-Resident Patrons must complete the Amenity Facilities Access Registration Form prior to access or use of the Amenities.
- (5) **Guest Access and Usage.** Each Household is entitled to bring four (4) persons as Guests to the Amenities at one time. District Staff shall be authorized to verify and enforce the authorized number of Guests. A Patron may accompany its Guests during its Guests' use of the Amenities and in every event is responsible for all actions, omissions and negligence of such Guests, including Guests' adherence or failure to adhere,

to the Amenity Policies. Violation of these Amenity Policies by a Guest may result in suspension or termination of the Patron's Amenity privileges. Exceeding the authorized number of Guests specified above shall be grounds for suspension or termination of a Household's access and usage privileges.

- (6) **Renter's Privileges.** Residents who rent or lease residential units in the District shall have the right to designate the Renter of a residential unit as the beneficial users of the Resident's privileges to use the Amenities, subject to requirements stated herein.

Resident shall provide a written notice to the District Manager on the "Assignment of Amenity Rights and Privileges" form attached hereto as **Exhibit C**, designating and identifying the Renter who shall hold the beneficial usage rights, submitting with such notice the Renter's proof of residency (i.e., a copy of the lease agreement). Upon notice, Resident shall be required to pay any applicable fee before his or her Renter receives an Access Card. Renter's Access Card shall expire at the end of the lease term and may be reactivated upon provision of proof of residency.

Renter who is designated by a Resident as the beneficial user of the Resident's rights to use the Amenities shall be entitled to the same rights and privileges to use the Amenities as the Resident, subject to all Amenity Policies. During the period when a Renter is designated as the beneficial user, the Resident shall not be entitled to use the Amenities. In other words, Renter's and Resident's cannot simultaneously hold Amenity privileges associated with that residential unit. Residents may retain their Amenities rights in lieu of granting them to their Renters.

Residents shall be responsible for all charges incurred by their Renters which remain unpaid after the customary billing and collection procedures established by the District. Residents are responsible for the deportment of their respective Renter, including the Renter's adherence to the Amenity Policies.

- (7) **Access Cards.** Access Cards will be issued to each Household upon notification of the District with sufficient proof of closing on a unit within the District, or upon approval of Non-Resident Patron application and payment of applicable Annual User Fee, or upon verification and approval of Renter designation. Proof of property ownership may be required annually. All Patrons must use their Access Card for entrance to the Amenities. A maximum of two (2) Access Cards will be issued per Household under all circumstances.

All Patrons must use the Access Card issued to their Household for entrance to the Amenity Facilities. Each Household will be issued two (2) initial Access Cards free of charge. Replacement Access Cards may be purchased in accordance with the Amenity Rates then in effect.

Patrons must scan their Access Cards in the card reader to gain access to the Amenities. This Access Card system provides a security and safety measure for Patrons and protects the Amenities from non-Patron entry. Under no circumstances shall a Patron provide their Access Card to another person, whether Patron or non-Patron, to allow access to the Amenities, and under no circumstances shall a Patron intentionally leave doors, gates, or other entrance barriers open to allow entry by non-Patrons.

Access Cards are the property of the District and are non-transferable except in accordance with the District's Amenity Policies. All lost or stolen cards must be reported immediately to District Staff. Fees shall apply to replace any lost or stolen cards. Patrons are responsible for notifying the District immediately if an Access Card is lost or stolen. The lost or stolen Access Card will be immediately deactivated. Patrons are also responsible for notifying the District when they sell their home. Each Patron shall be responsible for the actions of those individuals using the Patron's Access Card unless said Access Card is reported as being lost or stolen.

GENERAL AMENITY POLICIES

- (1) **Hours of Operation.** All hours of operation of the Amenities will be established and published by the District on its website and/or posted at the applicable facility. The District may restrict access or close some or all of the Amenities due to inclement weather, for purposes of providing a community activity, for making improvements, for conducting maintenance, or for other purposes as circumstances may arise. Any programs or activities of the District may have priority over other users of the Amenities. Unless otherwise posted on the website or at the applicable facility, all outdoor Amenities are open only from dawn until dusk (unless herein otherwise noted). No Patron is allowed in the service areas of the Amenities.
- (2) **General Usage Guidelines.** The following guidelines supplement specific provisions of the Amenity Policies and are generally applicable and shall govern the access and use of the Amenities:
 - (a) **Registration and Access Cards.** Each Patron must scan in an Access Card in order to access the Amenities and must have his or her assigned Access Card in their possession and available for inspection upon District Staff's request. Access Cards are only to be used by the Patron to whom they are issued. In the case of Guests, Guests should be accompanied by a Patron possessing a valid Access Card at all times or such Guest will be subject to confirmation of right to access the Amenities by District Staff.
 - (b) **Attire.** With the exception of the pool and wet areas where bathing suits are permitted, Patrons and Guests must be properly attired with shirts and shoes to use the Amenities for its intended use. Bathing suits and wet feet are not allowed indoors with the exception of the bathrooms appurtenant to the pool area.
 - (c) **Food and Drink.** Food and drink will be limited to designated areas only. No glass containers of any type are permitted at any of the Amenities. All persons using any of the Amenities must keep the area clean by properly disposing of trash or debris.
 - (d) **Parking and Vehicles.** Vehicles must be parked in designated areas. Vehicles should not be parked on grass lawns, pond banks, roadsides, or in any way which blocks the normal flow of traffic. During special events, alternative parking arrangements may be authorized but only as directed by District Staff. Off-road bikes/vehicles (including ATVs), golf carts and other electric vehicles are prohibited on all property owned, maintained and operated by the District or at any of the Amenities within District unless they are owned by the District.
 - (e) **Fireworks / Flames.** Fireworks or open flames of any kind are not permitted anywhere on District owned property or adjacent areas.
 - (f) **Skateboards, Etc.** Bicycles, scooters, skateboards or rollerblades are not permitted on Amenity property which includes, but is not limited to, the amenity parking lot, pool area, tot lot, and sidewalks surrounding these areas.
 - (g) **Grills.** Personal barbeque grills are not permitted at the Amenities or on any other District owned property.
 - (h) **Firearms.** The possession and use of firearms shall be in strict accordance with Florida law.
 - (i) **Equipment.** All District equipment, furniture and other tangible property must be returned in good condition after use. Patrons and Guests are encouraged to notify District Staff if such items need repair, maintenance or cleaning.
 - (j) **Littering.** Patrons and Guests are responsible for cleaning up after themselves and helping to keep the Amenities clean at all times.
 - (k) **Bounce Houses and Other Structures.** Bounce houses and similar apparatus are permitted only outdoors and at the discretion of, and in areas designated by, the District in writing at least a week in advance of such request. Proof of liability insurance acceptable to the District shall also be

required.

- (l) **Excessive Noise.** Excessive noise that will disturb other Patrons and Guests is not permitted, including but not limited to use of cellular phones and speakers of any kind that amplify sound.
- (m) **Lost or Stolen Property.** The District is not responsible for lost or stolen items. The Amenity Manager is not permitted to hold valuables or bags for Patrons or Guests. All found items should be turned into the Amenity Manager for storage in the lost and found, if one is available. Items will be stored in the lost and found for two weeks after which District Staff shall dispose of such items in such manner as determined in its sole discretion; provided, however, that District Staff shall not be permitted to keep such items personally or to give such items to a Patron not otherwise claiming ownership.
- (n) **Trespassing / Loitering.** There is no trespassing or loitering allowed at the Amenities.
- (o) **Compliance with Laws and District Rules and Policies.** All Patrons and Guests shall abide by and comply with all applicable federal, state and local laws, rules, regulations, ordinances and policies, as well as all District Policies, while present at or utilizing the Amenities, and shall ensure that any minor for whom they are responsible also complies with the same.
- (p) **Courtesy.** Patrons and Guests shall treat all District Staff and their designees, other Patrons and Guests with courtesy and respect. If District Staff requests that a Patron or Guest leave the Amenity Facilities due to failure to comply with these rules and policies, or due to a threat to the health, safety, or welfare, failure to comply may result in immediate suspension or termination of Amenity privileges.
- (q) **Profanity / Obscenity.** Loud, profane, abusive, or obscene language or behavior is prohibited.
- (r) **Emergencies.** In the event of an injury or other emergency, please contact 911 and alert District Staff immediately.
- (s) **False Alarms.** Any Patron improperly attempting to enter the Amenity Facilities outside of regular operating hours or without the use of a valid Access Card and who thereby causes a security alert will be responsible for the full amount of any fee charged to the District in connection with such security alert and related response efforts.
- (t) **Outside Vendors / Commercial Activity.** Outside vendors and commercial activity are prohibited on District property unless they are invited by the District as part of a District event or program or as authorized by the District in connection with a rental of the Amenity Facilities.
- (u) **Organized Activities.** Any organized activities taking place at the Amenity Center must first be approved by the District. This includes, but is not limited to, fitness instruction, special events, etc.

SMOKING, DRUGS AND ALCOHOL

Smoking, including using any paraphernalia designed to consume tobacco or other substances such as vaping and electric and non-electronic devices, is prohibited anywhere inside the Amenity Facilities, including any building, or enclosed or fenced area to the maximum extent of the prohibitions set forth in Florida law, including the Florida Clean Indoor Air Act or other subsequent legislation. Additionally, to the extent not prohibited by law, smoking is discouraged in all other areas of the Amenities and on District owned property. All waste must be disposed of in the appropriate receptacles. Any violation of this policy shall be reported to District Staff.

Possession, use and/or consumption of illegal drugs or alcoholic beverages is prohibited at the Amenities and on all other District owned property absent express permission by the District subject to the provisions herein. Any person that appears to be under the influence of drugs or alcohol will be asked to leave the Amenities. Violation of this policy may result in suspension or termination of Amenity access and usage privileges and illegal drug use may be punished to the maximum extent allowed by law.

SERVICE ANIMAL POLICY

Dogs or other pets (with the exception of “Service Animals” as defined by Florida law, trained to do work or perform tasks for an individual with a disability, including a physical, sensory, psychiatric, intellectual or other mental disability) are not permitted within the Amenities. A Service Animal must be kept under the control of its handler by leash or harness, unless doing so interferes with the Service Animal’s work or tasks or the individual’s disability prevents doing so. The District may remove the Service Animal only under the following conditions:

- If the Service Animal is out of control and the handler does not take effective measures to control it;
- If the Service Animal is not housebroken; or,
- If the Service Animal’s behavior poses a direct threat to the health and safety of others.

The District is prohibited from asking about the nature or extent of an individual’s disability to determine whether an animal is a Service Animal or pet. However, the District may ask whether an animal is a Service Animal required because of a disability and what work or tasks the animal has been trained to perform.

SWIMMING POOL POLICIES

- (1) **Operating Hours.** Swimming is permitted only during designated hours, as posted at the pool. Swimming is prohibited from 30 minutes before dusk until 30 minutes after dawn pursuant to the Florida Department of Health.
- (2) **Swim at Your Own Risk.** Lifeguards are not on duty. All persons using the pool do so at their own risk and must abide by all swimming pool rules and policies.
- (3) **Supervision of Minors.** Non-swimming children should have adult supervision with them and within arm's reach at all times. Persons unable to swim safely and/or without assistance must be accompanied by a capable adult at all times in and around the pool. All children, regardless of age, using inflatable armbands (i.e., water wings) or any approved Coast Guard flotation device **MUST** be supervised by an adult who is in the water and within arm's length of the child. Even proficient swimmers could find themselves at risk, the District recommends Patrons and Guests not swim alone.
- (4) **Aquatic Toys and Recreational Equipment.** No flotation devices are allowed in the pool except for water wings and swim rings used by small children, under the direct supervision of an adult as specified in Section (3) immediately above. Inflatable rafts, balls, pool floats and other toys and equipment are prohibited.
- (5) **Prevention of Disease.** All swimmers must shower before initially entering the pool. Persons with open cuts, wounds, sores or blisters, nasal or ear discharge, or who are experiencing diarrhea may not use the pool. No person should use the pool with or suspected of having a communicable disease which could be transmitted through the use of the pool.
- (6) **Attire.** Appropriate swimming attire (swimsuits) must be worn at all times.
- (7) **Conduct.** No cursing, offensive language or gestures, threatening language or behavior, or lewd behavior is allowed.
- (8) **Horseplay.** No jumping, pushing, running, wrestling, excessive splashing, sitting or standing on shoulders, spitting water, or other horseplay is allowed in the pool or on the pool deck area.
- (9) **Diving.** Diving is strictly prohibited at the pool. Back dives, back flips, back jumps, cannonball splashing or other dangerous actions are prohibited.
- (10) **Music / Audio.** Radios and other audio devices are prohibited; other than when used with headphones.
- (11) **Weather.** The pool and pool area will be closed during electrical storms or when rain makes it difficult to see any part of the pool or pool bottom clearly. The pool will be closed at the first sound of thunder or sighting of lightning and will remain closed for thirty (30) minutes after the last sighting. Everyone must leave the pool deck immediately upon hearing thunder or sighting lightning. This policy shall be enforced in staffed and unmonitored and unstaffed Amenities.
- (12) **Pool Furniture; Reservation of Tables or Chairs.** Tables and chairs may not be removed from the pool deck. Tables or chairs on the deck area may not be reserved by placing towels or personal belongings on them except temporarily to allow the Patron using them to enter the pool or use the restroom facilities.
- (13) **Entrances.** Pool entrances must be kept clear at all times.
- (14) **Pollution.** No one shall pollute the pool. Anyone who does pollute the pool is liable for any costs incurred in treating and reopening the pool.
- (15) **Swim Diapers.** Children under the age of three (3) years, and anyone who is not reliably toilet trained, must wear rubber lined swim diapers, as well as a swimsuit over the swim diaper, to reduce the health risks associated with human waste contaminating the swimming pool and deck area. If contamination occurs, the pool will be shocked and closed for a period of at least twelve (12) hours. Persons not abiding by this policy shall be responsible for any costs incurred in treating and reopening the pool.
- (16) **Staff Only.** Only authorized staff members and contractors are allowed in the service and chemical storage areas. Only authorized staff members and contractors may operate pool equipment or use pool chemicals.

- (17) **Pool Closure.** In addition to local municipal, county and the State of Florida health code standards for pools and pool facilities, and as noted above, the pool will be closed for the following reasons:
- During severe weather conditions (heavy rain, lightning and thunder) and warnings, especially when visibility to the pool bottom is compromised (deck also closed).
 - For thirty (30) minutes following the last occurrence of thunder or lightning (deck also closed).
 - Operational and mechanical treatments or difficulties affecting pool water quality.
 - For a reasonable period following any mishap that resulted in contamination of pool water.
 - Any other reason deemed to be in the best interests of the District as determined by District Staff.
- (18) **Containers.** No glass, breakable items, or alcoholic beverages are permitted in the pool area. No food or chewing gum is allowed in the pool.
- (19) **Programming.** District Staff reserves the right to authorize all programs and activities, including with regard to the number of guest participants, equipment, supplies, usage, etc., conducted at the pool, including swim lessons, aquatic/recreational programs and pool parties. Any organized activities taking place at the Amenity Center must first be approved by the District in writing.

MULTI-PURPOSE FIELD POLICIES

- (1) **Hours.** The Multi-Purpose Field shall be available for use from sunrise until sunset. No access will be allowed, by a Patron or any other person, before or after Multi-Purpose Field hours.
- (2) **Eligible Users.** Patrons and Guests ten (10) years of age and older are permitted to use the Multi-Purpose Field. Children under ten (10) years of age must be accompanied at all times by a guardian or adult Patron over (18) years of age during usage of the Multi-Purpose Field.
- (3) **Emergencies.** For all emergencies, call 911 immediately. All emergencies and injuries must also be reported to the District Manager, whose number is on the District's website.
- (4) **Reservations.** This facility is on a first come, first serve basis, unless reserved in accordance with the Facility Rental Policies described herein. Use of a field is limited to one (1) hour when others are waiting.
- (5) **General Policies.**
- (a) The Multi-Purpose Field is not to be used for events other than athletic events, Board approved reservations, or District sponsored events.
 - (b) Pets (other than service animals), bicycles, skates, skateboard, scooters, rollerblades and motorized vehicles of any kind are not permitted in the Multi-Purpose Field at any time.
 - (c) Alcoholic beverages, glass containers and other breakable items are prohibited.
 - (d) The use of profanity or disruptive behavior is prohibited.
 - (e) Patrons must bring their own sports equipment (e.g., soccer balls, softball bats, etc.).
 - (f) Persons using the Multi-Purpose Field must clean up all food, beverages and miscellaneous trash brought to the Multi-Purpose Field.
 - (g) Use of the Multi-Purpose Field may be limited from time to time due to a District-sponsored event.

LAKES AND PONDS POLICIES

Lakes within the District primarily function as retention ponds to facilitate the District's system for treatment of stormwater runoff and overflow. As a result, contaminants may be present in the water. These policies are intended to limit contact with such contaminants and ensure continued operations of the Lakes while allowing limited recreational use.

- (1) Users of District Lakes shall not engage in any conduct or omission that violates any ordinance, resolution, law, permit requirement or regulations of any governmental entity relating to the District Lakes.
- (2) Wading and swimming in District Lakes are prohibited.
- (3) Patrons may fish from District Lakes in designated areas only. However, the District has a "catch and release" policy for all fish caught.
- (4) Pets are not allowed in District Lakes.
- (5) Owners of property abutting the District Lakes shall take such actions as may be necessary to remove underbrush, weeds or unsightly growth from the Owner's property that detract from the overall beauty and safety of the property. Further, all Owners shall not make improvements on private property that negatively affect the Lakes, including causing erosion or impairments to the Lakes as a stormwater system.
- (6) No docks or other structures, whether permanent or temporary, shall be constructed and placed in or around the District Lakes or other District stormwater management facilities unless properly permitted and approved by the District and other applicable governmental agencies.
- (7) No pipes, pumps or other devices used for irrigation, or the withdrawal of water shall be placed in or around the District Lakes, except by the District.
- (8) No foreign materials may be disposed of in the District Lakes, including, but not limited to tree branches, paint, cement, oils, soap suds, building materials, chemicals, fertilizers, or any other material that is not naturally occurring or which may be detrimental to the Lake environment.
- (9) Easements through resident backyards along the community's stormwater management system are for maintenance purposes only and are not general grants for access for fishing or any other recreational purpose. Access to residents' backyards via these maintenance easements is prohibited. Unless individual property owners explicitly grant permission for others to access their backyards, entering their private property can be considered trespassing. Please be considerate of the privacy rights of other residents.
- (10) Beware of wildlife, water moccasins and other snakes, alligators, snapping turtles, birds and other wildlife which may pose a threat to your safety are commonly found in stormwater management facilities in Florida. Wildlife may not be fed. Wildlife may neither be removed from nor released into the District Lakes; notwithstanding the foregoing, nuisance alligators posing a threat to the health, safety and welfare may be removed by a properly permitted and licensed nuisance alligator trapper, in accordance with all applicable state and local laws, rules, ordinances and policies including but not limited to rules promulgated by the Florida Fish and Wildlife Conservation Commission ("FWC"). Anyone concerned about an alligator is encouraged to call FWC's toll-free Nuisance Alligator Hotline at 866-FWC-GATOR (866-392-4286).
- (11) Any hazardous conditions concerning the District Lakes must immediately be reported to the District Manager and the proper authorities.

PLAYGROUND POLICIES

- (1) **Use at Own Risk.** Patrons may use the playgrounds and parks at their own risk and must comply with all posted signage.
- (2) **Hours of Operation.** Unless otherwise posted, all playground and park hours are from dawn to dusk.
- (3) **Supervision.** Supervision by an adult eighteen (18) years and older is required for children twelve (12) years of age or under. Children must always remain within the line of sight of the supervising adult. All children are expected to play cooperatively with other children.
- (4) **Shoes.** Proper footwear is required and no loose clothing, especially with strings, should be worn.
- (5) **Mulch.** The mulch material is necessary for reducing fall impact and for good drainage. It is not to be picked up, thrown, or kicked for any reason.
- (6) **Food & Drink.** No food, drinks, or gum are permitted on the playground, other than water in non-breakable containers as is reasonably necessary for reasonable hydration, but are permitted at the parks. Patrons and Guests are responsible for clean-up of any food or drinks brought by them to the parks.
- (7) **Glass.** No glass containers or objects are permitted. Patrons should notify District Staff if broken glass is observed at the playground or parks.

RENTAL POLICIES

Patrons are permitted to rent certain Amenity Facilities within the District at the discretion of District Staff. Any Patron renting the facility must complete the rental application contained in **Exhibit D** and pay any rental fees required under such application. Patrons may also be required to provide additional documentation if outside vendors will be used on District property. Rental reservations may not be made more than three (3) months prior to the event. Please note that the Amenity Facilities are unavailable for private rentals on the following holidays:

Easter Sunday, Memorial Day, Fourth of July/Independence Day, Labor Day, Thanksgiving, Christmas Eve, Christmas Day, New Year's Eve, and New Year's Day.

Patrons and Guests must follow all of the District's Amenity Policies while renting any portion of the Amenities. The District reserves the right to decline any requested rental and may cancel existing reservations if it is necessary for the health, safety, and welfare of Patrons and Guests.

SUSPENSION AND TERMINATION OF PRIVILEGES

SUSPENSION AND TERMINATION OF ACCESS RULE

Law Implemented: ss. 120.69, 190.011, 190.012, Fla. Stat. (2024)

Effective Date: March 25, 2025

In accordance with Chapters 190 and 120 of the Florida Statutes, and on March 25, 2025 at a duly noticed public meeting, the Board of Supervisors (“Board”) of the Lakes at Bella Lago Community Development District (“District”) adopted the following rules / policies to govern disciplinary and enforcement matters. All prior rules / policies of the District governing this subject matter are hereby rescinded for any violations occurring after the date stated above.

1. Introduction. This rule addresses disciplinary and enforcement matters relating to the use of the Amenities and other properties owned and managed by the District (“Amenity Center” or “Amenity Facilities”).

2. General Rule. All persons using the Amenity Facilities and entering District properties are responsible for compliance with the Policies established for the safe operations of the District’s Amenity Facilities.

3. Access Card. Access Cards are the property of the District. The District may request surrender of, or may deactivate, an Access Card for violation of the District’s Policies established for the safe operations of the District’s Amenity Facilities.

4. Suspension and Termination of Rights. The District, through its Board of Supervisors (“Board”) and District Manager shall have the right to restrict or suspend, and after a hearing as set forth herein, terminate the Amenity Facilities access of any Patron and members of their household or Guests to use all or a portion of the Amenity Facilities for any of the following acts (each, a “Violation”):

- a. Submitting false information on any application for use of the Amenity Facilities, including but not limited to facility rental applications;
- b. Failing to abide by the terms of rental applications;
- c. Permitting the unauthorized use of a Patron Card or otherwise facilitating or allowing unauthorized use of the Amenity Facilities;
- d. Exhibiting inappropriate behavior or repeatedly wearing inappropriate attire;
- e. Failing to pay amounts owed to the District in a proper and timely manner (with the exception of special assessments);
- f. Failing to abide by any District rules or policies (e.g., Amenity Policies);
- g. Treating District Staff, contractors, representatives, residents, Patrons or Guests, in a harassing or abusive manner;
- h. Damaging, destroying, rendering inoperable or interfering with the operation of District property, Amenities or other property located on District property;
- i. Failing to reimburse the District for Amenities or property damaged by such person, or a minor for whom the person has charge, or a Guest;
- j. Engaging in conduct that is likely to endanger the health, safety, or welfare of the District, District Staff, contractors, representatives, landowners, Patrons or Guests;

- k. Committing or being alleged, in good faith, to have committed a crime on District property that leads the District to reasonably believe the health, safety or welfare of the District, District Staff, contractors, representatives, landowners, Patrons or Guests is likely endangered;
- l. Engaging in another Violation after a verbal warning has been given by staff (which verbal warning is not required); or
- m. Such person's Guest or a member of their household committing any of the above Violations.

Permanent termination of access to the District's Amenity Facilities shall only be considered and implemented by the Board in situations that pose a long term or continuing threat to the health, safety and/or welfare of the District, District Staff, contractors, representatives, landowners, Patrons or Guests. The Board, in its sole discretion and upon motion of any Board member, may vote to rescind a termination of access to the Amenity Facilities.

5. **Suspension Procedures.**

- a. **Immediate Suspension.** The District Manager or his or her designee has the ability to immediately remove any person from one or all Amenities or issue a suspension for up to sixty (60) days for the Violations described above, or when such action is necessary to protect the health, safety and welfare of other Patrons and their Guests, or to protect the District's Amenities or property from damage. If, based on the nature of the offense, staff recommends a suspension longer than sixty (60) days, such suspension shall be considered at the next Board meeting. Crimes committed or allegedly committed on District property shall automatically result in an immediate suspension until the next Board meeting.
- b. **Notice of Suspension.** The District Manager or his or her designee shall mail a letter to the person suspended referencing the conduct at issue, the sections of the District's rules and policies violated, the time, date, and location of the next regular Board meeting where the person's suspension will be presented to the Board, and a statement that the person has a right to appear before the Board and offer testimony and evidence why the suspension should be lifted. If the person is a minor, the letter shall be sent to the adults at the address within the community where the minor resides.

6. **Administrative Reimbursement.** The Board may in its discretion require payment of an administrative reimbursement of up to Five Hundred Dollars (\$500) in order to offset the actual legal and/or administrative expenses incurred by the District as a result of a Violation ("Administrative Reimbursement"). Such Administrative Reimbursement shall be in addition to any suspension or termination of Amenity access, any applicable legal action warranted by the circumstances, and/or any Property Damage Reimbursement (defined below).

7. **Property Damage Reimbursement.** If damage to District property or Amenities occurred in connection with a Violation, the person or persons who caused the damage, or the person whose guest caused the damage, or the person who has charge of a minor that caused the damage, shall reimburse the District for the costs of cleaning, repairing, and/or replacing the property ("Property Damage Reimbursement"). Such Property Damage Reimbursement shall be in addition to any suspension or termination of Amenity access, any applicable legal action warranted by the circumstances, and/or any Administrative Reimbursement.

8. **Initial Hearing by the Board; Administrative Reimbursement; Property Damage Reimbursement.**

- a. If a person's Amenity Facilities privileges are suspended, as referenced in Section 5, such person shall be entitled to a hearing at the next regularly scheduled Board meeting that is at least eight (8) days after the initial suspension, as evidenced by the date of notice sent by certified electronic or

other mail service or as soon thereafter as a Board meeting is held if the meeting referenced in the letter is canceled, during which both District staff and the person subject to the suspension shall be given the opportunity to appear, present testimony and evidence, cross examine witnesses present, and make arguments. The Board may also ask questions of District Staff, the person subject to the suspension, and witnesses present. All persons are entitled to be represented by a licensed Florida attorney at such hearing if they so choose. Any written materials should be submitted at least seven (7) days before the hearing for consideration by the Board. If the date of the suspension is less than eight (8) days before a Board meeting, the hearing may be scheduled for the following Board meeting at the discretion of the person subject to the suspension.

- b. The person subject to the suspension may request an extension of the hearing date to a future Board meeting, which shall be granted upon a showing of good cause, but such extension shall not stay the suspension.
- c. After the presentations by District Staff, witnesses and the person subject to the suspension, the Board shall consider the facts and circumstances and determine whether to lift or extend the suspension or impose a termination. In determining the length of any suspension, or a termination, the Board shall consider the nature of the conduct, the circumstances of the conduct, the number of rules or policies violated, the person's escalation or de-escalation of the situation, and any prior Violations and/or suspensions.
- d. The Board shall also determine whether an Administrative Reimbursement is warranted and, if so, set the amount of such Administrative Reimbursement.
- e. The Board shall also determine whether a Property Damage Reimbursement is warranted and, if so, set the amount of such Property Damage Reimbursement. If the cost to clean, repair and/or replace the property is not yet available, the Property Damage Reimbursement shall be fixed at the next regularly scheduled Board meeting after the cost to clean, repair, and/or replace the property is known.
- f. After the conclusion of the hearing, the District Manager or his/her designee shall mail a letter to the person suspended identifying the Board's determination at such hearing.

9. Suspension by the Board. The Board on its own initiative acting at a noticed public meeting may elect to consider a suspension of a person's access for committing any of the Violations outlined in Section 4. In such circumstances, a letter shall be sent to the person suspended which contains all the information required by Section 5, and the hearing shall be conducted in accordance with Section 8.

10. Automatic Extension of Suspension for Non-Payment. Unless there is an affirmative vote of the Board otherwise, no suspension or termination will be lifted or expire until all Administrative Reimbursements and Property Damage Reimbursements have been paid to the District. If an Administrative Reimbursement or Property Damage Reimbursement is not paid by its due date, the District reserves the right to request surrender of, or deactivate, all Access Cards associated with an address within the District until such time as the outstanding amounts are paid.

11. Appeal of Board Suspension. After the hearing held by the Board required by Section 8, a person subject to a suspension or termination may appeal the suspension or termination, or the assessment or amount of an Administrative Reimbursement or Property Damage Reimbursement, to the Board by filing a written request for an appeal ("Appeal Request"). The filing of an Appeal Request shall not result in the stay of the suspension or termination. The Appeal Request shall be filed within thirty (30) calendar days after mailing the notice of the Board's determination as required by Section 8(f), above. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file an Appeal Request shall constitute a waiver of all rights to protest the District's suspension or termination and shall constitute a failure to exhaust administrative remedies. The District shall consider the appeal at a Board meeting and shall provide reasonable notice to the person of the Board meeting where the appeal will be considered. At the appeal stage, no new evidence shall be offered or considered. Instead, the appeal is an opportunity for the person subject to the

suspension or termination to argue, based on the evidence elicited at the hearing, why the suspension or termination should be reduced or vacated. The Board may take any action deemed by it in its sole discretion to be appropriate under the circumstances, including affirming, overturning, or otherwise modifying the suspension or termination. The Board's decision on appeal shall be final.

12. Legal Action; Criminal Prosecution; Trespass. If any person is found to have committed a Violation, such person may additionally be subject to arrest for trespassing or other applicable legal action, civil or criminal in nature. If a person subject to suspension or termination is found at the Amenity Facilities, such person will be subject to arrest for trespassing. If a trespass warrant is issued to a person by a law enforcement agency, the District has no obligation to seek a withdrawal or termination of the trespass warrant even though the issuance of the trespass warrant may effectively prevent a person from using the District's Amenities after expiration of a suspension imposed by the District.

13. Severability. If any section, paragraph, clause or provision of this rule shall be held to be invalid or ineffective for any reason, the remainder of this rule shall continue in full force and effect, it being expressly hereby found and declared that the remainder of this rule would have been adopted despite the invalidity or ineffectiveness of such section, paragraph, clause or provision.

USE AT OWN RISK; INDEMNIFICATION

Any Patron, Guest, or other person who participates in the Activities (as defined below), shall do so at his or her own risk, and said Patron, Guest or other person and any of his or her Guests or invitees and any members of his or her Household shall indemnify, defend, release, hold harmless and forever discharge the District and its present, former and future supervisors, staff, officers, employees, representatives, agents and contractors of each (together, "Indemnitees"), for any and all liability, claims, lawsuits, actions, suits or demands, whether known or unknown, in law or equity, by any individual of any age, or any corporation or other entity, for any and all loss, injury, damage, theft, real or personal property damage, expenses (including attorneys' fees, paralegal fees, costs and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, mediation, trial court and appellate proceedings), and harm of any kind or nature arising out of or in connection with his or her participation in the Activities, regardless of determination of who may be wholly or partially at fault.

Should any Patron, Guest, or other person bring suit against the Indemnitees in connection with the Activities or relating in any way to the Amenities, and fail to obtain judgment therein against the Indemnitees, said Patron, Guest, or other person shall be liable to the District for all attorneys' fees, paralegal fees, costs and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, mediation, trial court, and appellate proceedings.

The waiver of liability contained herein does not apply to any grossly negligent act by the Indemnitees.

For purposes of this section, the term "Activities" means the use of or acceptance of the use of the Amenities, or engagement in any contest, game, function, exercise, competition, sport, event or other activity operated, organized, arranged or sponsored by the District, its contractors or third parties authorized by the District, including any use of District property or the Amenities whatsoever.

SOVEREIGN IMMUNITY

Nothing herein shall constitute or be construed as a waiver of the District's sovereign immunity or limited waiver of liability contained in Section 768.28, F.S., or other statutes or law.

SEVERABILITY

The invalidity or unenforceability of any one or more provisions of these Policies shall not affect the validity or enforceability of the remaining provisions, or any part of the Policies not held to be invalid or unenforceable.

AMENDMENTS AND WAIVERS

The Board in its sole discretion may amend these Amenity Policies from time to time provided that the Suspension and Termination of Access Rule and all rates, fees and charges will only be permanently changed during a public hearing and consistent with Chapter 120, Florida Statutes. The Amenity Policies may be changed by vote or consensus of the Board at a public meeting but does not require a public hearing. The Board by vote at a public meeting or the District Manager may elect in its/their sole discretion at any time to grant waivers to any of the provisions of these Amenity Policies, provided however that the Board is informed within a reasonable time of any such waivers.

- Exhibit A:** Amenity Rates
- Exhibit B:** Amenity Access Registration Form
- Exhibit C:** Assignment of Amenity Rights and Privileges

EXHIBIT A
AMENITY RATES

Fee	Approved Rate
Non-Resident Annual User Fee	Up to \$2,500 - \$4,000
Lost Access Card Replacement	\$25.00 - \$50.00
Returned Check/Insufficient Funds Fee	\$50.00
Administrative Reimbursement	Up to \$500
Facility Rental Fee(s)	Refundable deposit: \$0 - \$500.00 Nonrefundable rental fee: \$250.00
Amenity Transfer Fee (for Renters only)	\$25.00 - \$50.00

EXHIBIT B
AMENITIES ACCESS REGISTRATION FORM

[See following page.]

**LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT
AMENITIES ACCESS REGISTRATION FORM**

NAME: _____

ADDRESS: _____

HOME TELEPHONE: _____

CELL PHONE: _____

EMAIL ADDRESS: _____

ADDITIONAL RESIDENT 1: _____

DOB IF UNDER 18 _____

ADDITIONAL RESIDENT 2: _____

DOB IF UNDER 18 _____

ADDITIONAL RESIDENT 3: _____

DOB IF UNDER 18 _____

ADDITIONAL RESIDENT 4: _____

DOB IF UNDER 18 _____

ADDITIONAL RESIDENT 5: _____

DOB IF UNDER 18 _____

ACCEPTANCE:

I acknowledge receipt of the Access Card(s) for the above-listed residents and that the above information is true and correct. I understand that I have willingly provided all the information requested above and that it may be used by the Lakes at Bella Lago Community Development District ("District") for various purposes. **I also understand that by providing this information that it may be accessed under public records laws.** I also understand that I am financially responsible for any damage caused by me, my family members and my guests and the damages resulting from the loss or theft of my or my family members' Access Card(s). It is understood that Access Cards are the property of the District and are non-transferable except in accordance with the District's rules, policies and/or regulations, and any necessary replacement will be at an applicable replacement Access Card fee. In consideration for the admittance of the above listed persons and their guests into the facilities owned and operated by the District, I agree to hold harmless and release the District, its supervisors, agents, officers, professional staff and employees from any and all liability for any injuries that might occur, whether such occurrence happens wholly or in part by me or my family members' or guests' fault, in conjunction with the use of any of the District's Amenities (as defined in the District's Amenity Policies and Rates), as well while on the District's property. Nothing herein shall be considered as a waiver of the District's sovereign immunity or limits of liability beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28 Florida Statutes or other statute.

Signature of Patron (Parent or Legal Guardian if Minor)

Date

AFFIDAVIT OF RESIDENCY: (REQUIRED IF LEGAL FORM OF PROOF OF RESIDENCY NOT PROVIDED)

I hereby state that the address listed above is the bona fide residence for all residents listed in this Amenities Access Registration Form and that such address is located within the Lakes at Bella Lago Community Development District. I acknowledge that a false statement in this affidavit may subject me to penalties for making a false statement pursuant to Section 837.06, *Florida Statutes*. I declare that I have read the foregoing and the facts alleged are true and correct to the best of my knowledge and belief.

Signature of Patron

State of Florida

County of _____

The foregoing was acknowledged before me by means of ☐ physical presence or ☐ online notarization this ____ day of _____, 20____,
by _____ who is [] personally known to me or [] produced _____ as identification.

(NOTARY SEAL)

Official Notary Public Signature _____

RECEIPT OF DISTRICT'S AMENITY POLICIES AND RATES:

I acknowledge that I have been provided a copy of and understand the terms in the **Amenity Policies** of the Lakes at Bella Lago Community Development District.

Signature of Patron
(Parent or Legal Guardian if minor)

Date

GUEST POLICY:

Please refer to the **Amenity Policies** for the most current policies regarding Guests.

PLEASE RETURN THIS FORM TO:

Lakes at Bella Lago Community Development District
c/o Wrathell, Hunt and Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431
Office: 1-877-276-0889
Email: info@lakesatbellalagocdd.net

OFFICE USE ONLY:

Date Received

Date Entered in System

Staff Member Signature

PRIMARY RESIDENT:

Access Card #

ADDITIONAL INFORMATION:

Phase ____ – ____ Phase ____ – ____ Phase ____ – ____

New Construction: ____ Re-Sale: ____ Prior Owner: ____

Rental: ____ Landlord/Owner: ____

Lease Term: ____ Tenant/Renter: ____

EXHIBIT C
ASSIGNMENT OF AMENITY RIGHTS AND PRIVILEGES

LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT ASSIGNMENT OF AMENITY RIGHTS AND PRIVILEGES

Instructions: All capitalized terms are as defined in the District's Amenity Policies. This form must be completed in its entirety and returned to the District Manager or District Staff, as applicable, in order for amenity access privileges to be granted to any Renter. The form must be completed and signed by all owners and co-owners of the subject property and witnessed. Signatures of agents or property managers acting on behalf of the owner will not be accepted unless accompanied by a properly executed Power of Attorney document granting specific authority to sign the owners' names for this purpose. Upon acceptance of this properly completed document, any Access Cards previously issued to the Household will be deactivated and listed Renters become eligible to apply for Access Cards for the designated lease period. A fee of \$25.00 per Access Card issued is payable by cash or check at the time a card is issued.

Agreement made this date _____ between the owners of the property located at:

_____ ("Property")
(Property address)

1. Owners of the Property, by their signatures below, attest the existence of a lawful tenancy with effective dates beginning (date) _____ terminating (date) _____. If length of tenancy is month to month or of an indefinite duration, this Assignment will only be effective for a three (3) month period and after that must be renewed.
2. Owners wish to transfer the rights and privileges to the use and enjoyment of the Amenities within the District to Renters.
3. Upon this transfer, Owners acknowledge their Access Cards will be deactivated as of the date of such transfer.
4. Upon this transfer, Renters acknowledge they must obtain their Access Cards from the District and that Renters have received or have reviewed a copy of the Amenity Policies, dated March 25, 2025 and updated from time to time, to which they agree to follow.
5. Owners acknowledge that nothing in this assignment has any effect on their responsibilities as the owners of the Property to timely pay all Lakes at Bella Lago Community Development District fees and special assessments.
6. Renters acknowledge at the end of their tenancy; their Access Cards will be deactivated as of the date their tenancy ends. In the case of a month to month tenancy or a tenancy of indefinite duration acknowledge that their Access Cards will be deactivated after three (3) months but may be renewed by a further assignment by the Owners.
7. Owners and Residents acknowledge that this document is subject to public review under Chapter 119, Florida's Public Records Laws.

ALL OWNERS MUST SIGN BELOW

_____	_____
Owner Signature (required)	Witness Signature (required)
_____	_____
Owner Printed Name (required)	Witness Printed Name (required)
_____	_____

(Additional Owners continue on separate page)

EXHIBIT D
AMENITY FACILITY RENTAL AGREEMENT

**LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT
RENTAL APPLICATION AND AGREEMENT**

Name of Applicant: _____ Today's Date: _____

Street Address: _____

Contact: Phone: _____ Email: _____

Rental Area: The rental area is limited to: _____ ("Amenities").

Duration: ☐ Two Hours ☐ Three Hours ☐ Four Hours

Intended Use: _____

Date of Event: _____ Time: _____ to _____ Estimated Attendance: _____

Event Host (if different from above): _____ Phone /Email: _____

Indemnification:

I agree to indemnify, defend and hold harmless the Lakes at Bella Lago Community Development District ("District") and any of their affiliates, supervisors, officers, managers, attorneys, engineers, agents, employees, volunteers, organizers, officials or contractors (collectively, the "Indemnitees") from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, judgments, damage or loss of any kind, whether monetary or otherwise, arising out of, in whole or in part, the use of the Amenities, and if alcohol is present, arising out of, or in connection with the, the consumption or provision of alcohol. I further acknowledge and agree that I shall be bound at all times by the terms and conditions of the District's Amenity Policies (the terms of which are incorporated herein by this reference), as currently in effect and as may be amended from time to time. Additionally, I acknowledge that the District is not responsible for supervising the Amenities, and that I am responsible for supervising any minor children and Guests and am further responsible for their acts and omissions. Nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, *Florida Statutes* or other law.

Signature of Applicant

Date

Acknowledgements (please initial by each):

1. _____ The reservation is not confirmed until both the completed Amenity Rental Agreement and the Fee (as defined herein) have been received by District Staff and District Staff provides written approval that the reservation is approved.
2. _____ The reservation is limited to the Amenities for the intended use stated above. The District does not warrant or represent that the Amenities are safe and suitable for the intended use. The Applicant expressly acknowledges for itself and for all persons who will be utilizing the premises and Amenities in connection with the Applicant's purposes that the District is providing the premises and Amenities on an "as is" basis.
3. _____ The Applicant is fully aware of risks and hazards connected with being on the premises and participating in the rental of the Amenities, and fully aware that there may be risks and hazards unknown to the Applicant connected with being on the premises and participating in the rental of the Amenities, and hereby elects to voluntarily rent the Amenities, to enter upon the above named premises and engage in activities knowing that conditions may be hazardous, or may become hazardous or dangerous to the Applicant and his/her property. The Applicant voluntarily assumes full responsibility for any risks of loss, property damage, or personal injury (including death) which may be sustained by the Applicant, or any loss or damage to property owned by the Applicant, as a result of being a renter of the Amenities, whether caused by contributory negligence of the District or otherwise.
4. _____ The District shall not provide any protection or supervision for the personal safety or security of any Patrons, invitees or Guests (as defined in the District's Amenity Rules) of any District property or Amenities. All Patrons, Guests, and invitees use such District facilities and Amenities at their own risk. All Patrons, Guests, and invitees are hereby notified and understand and agree that from time-to-time wildlife, including but not limited to: alligators, snakes, ants, bees, wasps, and other stinging or insects (collectively "Wildlife") may inhabit or enter the District facilities and Amenities and may pose a threat to persons, pets, and/or property.
5. _____ As a condition of their use of the Amenities, all Patrons, Guests, and invitees are hereby notified, and understand and agree, that the District is under no duty to protect against and do not in any manner warrant or insure against, any death, injury or damage caused any other condition in or upon the District facilities or Amenities. All Patrons, Guests, and invitees entering or using any District facilities and Amenities do so at their own risk.
6. _____ The rental duration includes set-up and post-event clean up and applies to all Guests in attendance. The standard Guest policy outlined in the District's Amenity Rules applies outside the scheduled rental time and to all other District Amenities during the rental time. For the time of the scheduled use (reservation) the renter has the exclusive use of the rented Amenities only.

7. _____ The interior and exterior of the Amenities are under closed circuit television surveillance.
8. _____ Rental Fee and Refundable Deposit: A refundable deposit of \$ _____ is required to reserve any of the District's Amenities. Additionally, a non-refundable rental fee of \$250 will be charged for rental of the Amenities ("Rental Fee"). Additionally, a \$____/hour facility attendant fee shall be paid along with the Rental Fee (minimum of two hours) (collectively, the "Fee"). A check shall be made out to the "Lakes at Bella Lago Community Development District" and submitted to District staff at least fourteen (14) days in advance of the reservation date or the date will be released. Cancellations made less than fifteen (15) days prior to the reservation date will forfeit the Fee.
9. _____ Bounce houses and similar apparatus are permitted only outdoors and at the discretion of, and in areas designated by, the District in accordance with the District's Policies. Proof of liability insurance acceptable to the District is required.
10. _____ Additional fees may be assessed if the clean-up is incomplete, the event is not limited to the reservation time frame, or if there is damage to the Amenities.
11. _____ The Applicant has reviewed, fully understand, and agree to abide by, the District's Policies.
12. _____ The Applicant understands that at the conclusion of my rental period, he/she is responsible for the following clean-up tasks:
- a. Remove all garbage, place in dumpster, and replace garbage liners;
 - b. Remove all decorations, event displays, and materials;
 - c. Return all furniture and other items to their original position;
 - d. Wipe off tabletops; and
 - e. Otherwise clean the rented Amenities and restore them to the pre-rented condition, and to the satisfaction of the District Staff.
13. _____ The following items are not permitted within the Amenities:
- a. Glitter, confetti, or silly string;
 - b. Tacks, adhesive putty, scotch tape or any other wall damaging material;
 - c. Lit decorative candles (excluding cake candles).
14. _____ The Applicant agrees to complete any additional documentation required by the District in conjunction with bringing in any outside vendors for the event (e.g. food trucks).
15. _____ The District reserves the right to cancel the rental if it necessary to protect the health, safety, and welfare of Patrons, Guests, and invitees (e.g. severe weather, health pandemics).
16. _____ The Applicant agrees to provide any necessary Certificate of Insurance required by the District from the Applicant or associated outside vendor. The type of insurance and coverage requirements shall be determined by District Staff after reviewing the rental application.

Alcohol:

Will alcohol be served/consumed? Check one: ☐ Yes, served; ☐ Yes, BYOB; ☐ No

If you answered "yes" for either served or BYOB alcohol above, please initial below:

1. _____ The Applicant understands that if he/she intends to personally serve or sell alcohol, he/she must hire a licensed and insured vendor of alcoholic beverages and must provide proof of this to the District Manager prior to the event.
2. _____ The Applicant understands that he/she is solely responsible for ensuring that alcohol is consumed in a safe and lawful manner, in accordance with all applicable laws, regulations, and policies, and agrees to assume all liability for damages resulting from or arising in connection with the consumption of alcohol on the District's property. The Applicant understands that any violations of the rules of this agreement or the District's Amenity Rules may cause the Applicant to lose all or a portion of their deposit monies and result in further penalties or legal action.
3. _____ The District reserves the right to require anyone appearing excessively intoxicated or displaying loud, unruly, or belligerent behavior to leave District property immediately, and the District also reserves the right to call law enforcement to enforce the same.
4. _____ If event liability insurance coverage is required, the Lakes at Bella Lago Community Development District is to be named on the policy as an additional insured party as follows: Lakes at Bella Lago Community Development District and its supervisors, District Manager, agents, officers, staff, and contractors.

[Continued on following page.]

5. _____ I have reviewed and agree to comply with the insurance requirements below:

	BYOB	Served/Sold
Permitted	Yes	Yes, but only if a licensed bartender/caterer is hired.
Insurance	None required if resident only and with up to four authorized guests. Otherwise, a Homeowner's Insurance Rider/Endorsement providing special event coverage.	Event liability insurance: • \$250,000 Property Damage; • \$1,000,000 Personal Injury, • Alcohol Rider • District named as additional insured

District Use Only:

Fee Amount: \$ _____ Check #: _____ Date: _____

Facility Attendant Amount: \$ _____ Check #: _____ Date: _____

Insurance Certificate Provided: Yes ____ / N/A ____

Proof of Licensed and Insured Alcohol Vendor Provided: Yes ____ / N/A ____

Bounce House/Outside Vendor Insurance Certificate Provided: Yes ____ / N/A ____

Additional Completed License Agreement for Outside Vendor: Yes ____ / N/A ____

District Manager Initials: _____

AFTER-HOURS RENTALS ADDENDUM

Please initial by each:

1. I acknowledge that if my rental is to take place outside of normal operating hours (currently _____ Monday to Friday _____ to _____; Saturday _____ to _____; and Sunday closed), I must meet with District Staff on the day of the event (or, if the event is to be held on a Sunday, the Saturday before the event) to exchange my Access Card for a temporary rental card and a key to the Amenities.
2. The rental card will permit access until 11 p.m. All clean-up must be complete, and all guests _____ must have left the Amenities, by 11 p.m.
3. Both the rental card and the door key must be returned to District Staff the next business day _____ following the event, during normal business hours. Any deposit shall be returned upon return of the rental card and door key, subject to any applicable offsets for cleaning, damage, or other costs incurred.
4. If the rental card and door key are not returned within three (3) business days following the _____ event, the Applicant's regular Access Card may be suspended until they are returned. In the event that either the rental card or door key is lost, damaged, or stolen, the Applicant may be charged a replacement fee.
5. The Applicant acknowledges that he/she is responsible for cleaning up after the rental, making _____ sure all guests leave the Amenities after my rental, and for locking up the Amenities after my rental.

Applicant Signature

Print Name

Date

LAKES AT BELLA LAGO

COMMUNITY DEVELOPMENT DISTRICT

6

RESOLUTION 2025-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR THE FISCAL YEAR 2025/2026 AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Lakes at Bella Lago Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Clay County, Florida; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board desires to adopt the annual meeting schedule for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (Fiscal Year 2025/2026), attached as **Exhibit A**.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The Fiscal Year 2025/2026 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 27th day of May, 2025.

ATTEST:

**LAKES AT BELLA LAGO COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Fiscal Year 2025/2026 Annual Meeting Schedule

EXHIBIT "A"

LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE		
LOCATION		
<i>Holiday Inn & Suites, 620 Wells Road, Orange Park, Florida 32073</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 28, 2025	Regular Meeting	10:00 AM
November 25, 2025	Regular Meeting	10:00 AM
December 23, 2025	Regular Meeting	10:00 AM
January 27, 2026	Regular Meeting	10:00 AM
February 24, 2026	Regular Meeting	10:00 AM
March 24, 2026	Regular Meeting	10:00 AM
April 28, 2026	Regular Meeting	10:00 AM
May 26, 2026	Regular Meeting	10:00 AM
June 23, 2026	Regular Meeting	10:00 AM
July 28, 2026	Regular Meeting	10:00 AM
August 25, 2026	Regular Meeting	10:00 AM
September 22, 2026	Regular Meeting	10:00 AM

LAKES AT BELLA LAGO

COMMUNITY DEVELOPMENT DISTRICT

7

RESOLUTION 2025-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT, APPROVING THE FLORIDA STATEWIDE MUTUAL AID AGREEMENT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the State Emergency Management Act, Chapter 252, Florida Statutes, authorizes the state and its political subdivisions to develop and enter into mutual aid agreements for reciprocal emergency aid and assistance in case of emergencies too extensive to be dealt with unassisted; and

WHEREAS, the Board of Supervisors of the Lakes at Bella Lago Community Development District desires to move forward and approve an agreement with the State of Florida, Division of Emergency Management, concerning the Statewide Mutual Aid Agreement; and

WHEREAS, the Florida Department of Economic Opportunity requires an independent special district to participate in the Statewide Mutual Aid Agreement to be eligible for funds under Administrative Rule 9G-1.9, Base Funding for County Emergency Management Agencies and Municipal Competitive Grant and Loan Programs;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT THAT:

1. **RECITALS.** The foregoing “**WHEREAS**” clauses are true and correct and are hereby ratified and confirmed by the Board of Supervisors.
2. **APPROVAL OF AGREEMENT.** The execution of the attached Statewide Mutual Aid Agreement is hereby authorized, and the Agreement is hereby approved.
3. **EFFECTIVE DATE.** This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 27th day of May, 2025.

ATTEST:

**LAKES AT BELLA LAGO COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Statewide Mutual Aid Agreement

Exhibit A

Statewide Mutual Aid Agreement



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

STATEWIDE MUTUAL AID AGREEMENT - 2023

This Agreement is an acknowledgment of receipt by the Florida Division of Emergency Management ("the Division") and the local government ("Participating Party") signing this Agreement. Execution of this agreement replaces all previous iterations and is active until a new agreement is drafted and requested by The Division.

This Agreement is based on the existence of the following conditions:

- A. The State of Florida is vulnerable to a wide range of emergencies and disasters that are likely to cause the disruption of essential services and the destruction of the infrastructure needed to deliver those services.
- B. Such emergencies and disasters often exceed the emergency response and recovery capabilities of any one county or local government.
- C. Such incidents may also give rise to unusual and unanticipated physical and technical needs which a local government cannot meet with existing resources, but that other local governments within the State of Florida may be able to provide.
- D. The Emergency Management Act, chapter 252, *Florida Statutes*, provides each local government of the state the authority to develop and enter into mutual aid agreements within the state for reciprocal emergency aid in case of emergencies too extensive to be dealt with unassisted, and through such agreements ensure the timely reimbursement of costs incurred by the local governments which render such assistance.
- E. Pursuant to chapter 252.32, *Florida Statutes*, the Division renders mutual aid among the political subdivisions of the state to carry out emergency management functions and responsibilities.
- F. Pursuant to chapter 252, *Florida Statutes*, the Division has the authority to coordinate and direct emergency management assistance between local governments and concentrate available resources where needed.

Based on the existence of the foregoing conditions, the Parties agree to the following articles:

ARTICLE I: DEFINITIONS

As used in this Agreement, the following expressions shall have the following meanings:

- A. The "Agreement" is this Agreement, which shall be referred to as the Statewide Mutual Aid Agreement ("SMAA").



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- B. The “Division” is the Florida Division of Emergency Management.
- C. A “Requesting Party” to this Agreement is a Participating Party who requests assistance under this agreement.
- D. An “Assisting Party” to this Agreement is a Participating Party who provides assistance to a Requesting Party under this agreement.
- E. The “Period of Assistance” is the time during which an Assisting Party renders assistance to a Requesting Party under this agreement and includes the time necessary for the resources and personnel of the Assisting Party to travel to the place specified by the Requesting Party and the time necessary to return to their place of origin.
- F. A “Mission” is a documented emergency response activity performed during a Period of Assistance, usually in reference to one operational function or activity.
- G. A “local government” is any educational district, special district, or any entity that is a “local governmental entity” within the meaning of section 11.45(1)(g), *Florida Statutes*.
- H. An “educational district” is any school district within the meaning of section 1001.30, *Florida Statutes*, and any Florida College System Institution or State University within the meaning of section 1000.21, *Florida Statutes*.
- I. A “special district” is any local or regional governmental entity which is an independent special district within the meaning of section 189.012(3), *Florida Statutes*, established by local, special, or general act, or by rule, ordinance, resolution, or interlocal agreement.
- J. A “tribal council” is the respective governing bodies of the Seminole Tribe of Florida and Miccosukee Tribe of Indians recognized as special improvement district by section 285.18(1), *Florida Statutes*.
- K. An “interlocal agreement” is any agreement between local governments within the meaning of section 163.01(3)(a), *Florida Statutes*.
- L. A “Resource Support Agreement” as used in this Agreement refers to a supplemental agreement of support between a Requesting Party and an Assisting Party.
- M. “Proof of work” as used in this Agreement refers to original and authentic documentation of a single individual or group of individuals’ emergency response activity at a tactical level.



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- N. "Proof of payment" as used in this Agreement refers to original and authentic documentation of an emergency response expenditure made by an Assisting Party.
- O. A "Reimbursement Package" as used in this Agreement refers to a full account of mission response documentation supported by proof of work and proof of payment.
- P. Any expressions not assigned definitions elsewhere in this Agreement shall have the definitions assigned them by the Emergency Management Act, Chapter 252, *Florida Statutes*.

ARTICLE II: APPLICABILITY OF THE AGREEMENT

Any Participating Party, including the Division, may request assistance under this Agreement for a "major disaster" or "catastrophic disaster" as defined in section 252.34, *Florida Statutes*, minor disasters, and other such emergencies as lawfully determined by a Participating Party.

ARTICLE III: INVOCATION OF THE AGREEMENT

In the event of an emergency or anticipated emergency, a Participating Party may request assistance under this Agreement from any other Participating Party or the Division if, in the judgement of the Requesting Party, its own resources are inadequate to meet the needs of the emergency or disaster.

- A. Any request for assistance under this Agreement may be oral, but within five (5) calendar days must be confirmed in writing by the Requesting Party. All requests for assistance under this Agreement shall be transmitted by the Requesting Party to another Participating Party or the Division. If the Requesting Party transmits its request for Assistance directly to a Participating Party other than the Division, the Requesting Party and Assisting Party shall keep the Division advised of their activities.
- B. The Division shall relay any requests for assistance under this Agreement to such other Participating Parties as it may deem appropriate and coordinate the activities of the Assisting Parties to ensure timely assistance to the Requesting Party. All such activities shall be carried out in accordance with the State's Comprehensive Emergency Management Plan.

ARTICLE IV: RESPONSIBILITIES OF REQUESTING PARTIES

To the extent practicable, all Requesting Parties shall provide the following information to their respective county emergency management agency, the Division, and the intended Assisting Party or Parties. In providing such information, Requesting Parties should utilize Section I of the



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Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#)¹.

- A. A description of the Mission to be performed by the Assisting Party;
- B. A description of the resources and capabilities needed to complete the Mission successfully;
- C. The location, date, and time personnel and resources from the Assisting Party should arrive at the incident site, staging area, facility, or other location designated by the Requesting Party;
- D. A description of the health, safety, and working conditions expected for deploying personnel;
- E. Lodging and meal availability;
- F. Any logistical requirements;
- G. A description of any location or facility outside the territorial jurisdiction of the Requesting Party needed to stage incoming resources and personnel;
- H. The location date, and time for personnel of the Requesting Party to meet and receive the personnel and equipment of the Assisting Party; and
- I. A technical description of any communications equipment needed to ensure effective information sharing between the Requesting Party, any Assisting Parties, and all relevant responding entities.

ARTICLE V: RESPONSIBILITIES OF ASSISTING PARTIES

Each Party shall render assistance under this Agreement to any Requesting Party to the extent practicable that its personnel, equipment, resources, and capabilities can render assistance. If upon receiving a request for assistance under this Agreement a Party determines that it has the capacity to render some or all of such assistance, it shall provide the following information without delay to the Requesting Party, the Division, and the Assisting Party's County emergency management agency. In providing such information, the Assisting Party should utilize the Section II of the Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#).

¹ FDEM approved documents such as activity logs and mutual aid forms can be found at:
https://portal.floridadisaster.org/projects/FROC/FROC_Documents/Forms/AllItems.aspx?View=%7B6F3CF7BD%2DC0A4%2D4BE2%2DB809%2DC8009D7D0686%7D



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- A. A description of the personnel, equipment, supplies, services and capabilities it has available, together with a description of the qualifications of any skilled personnel;
- B. An estimate of the time such personnel, equipment, supplies, and services will continue to be available;
- C. An estimate of the time it will take to deliver such personnel, equipment, supplies, and services to the location(s) specified by the Requesting Party;
- D. A technical description of any communications and telecommunications equipment available for timely communications with the Requesting Party and other Assisting Parties;
- E. The names and contact information of all personnel whom the Assisting Party has designated as team leaders or supervisors; and
- F. An estimated cost for the provision of assistance.

ARTICLE VI: RENDITION OF ASSISTANCE

The Requesting Party shall afford the emergency response personnel of all Assisting Parties, while operating within the jurisdictional boundaries of the Requesting Party, the same powers, duties, rights, and privileges, except that of arrest unless specifically authorized by the Requesting Party, as are afforded the equivalent emergency response personnel of the Requesting Party. Emergency response personnel of the Assisting Party will remain under the command and control of the Assisting Party, but during the Period of Assistance, the resources and responding personnel of the Assisting Party will perform response activities under the operational and tactical control of the Requesting Party.

- A. Unless otherwise agreed upon between the Requesting and Assisting Party, the Requesting Party shall be responsible for providing food, water, and shelter to the personnel of the Assisting Party. For Missions performed in areas where there are insufficient resources to support responding personnel and equipment throughout the Period of Assistance, the Assisting Party shall, to the fullest extent practicable, provide their emergency response personnel with the equipment, fuel, supplies, and technical resources necessary to make them self-sufficient throughout the Period of Assistance. When requesting assistance, the Requesting Party may specify that Assisting Parties send only self-sufficient personnel and resources but must specify the length of time self-sufficiency should be maintained.



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- B. Unless the Requesting Party has specified the contrary, it shall, to the fullest extent practicable, coordinate all communications between its personnel and the responding personnel of the Assisting Parties, and shall determine and share the frequencies and other technical specifications of all communications equipment to be used, as appropriate, with the deployed personnel of the Assisting Parties.
- C. Personnel of the Assisting Party who render assistance under this Agreement shall receive the usual wages, salaries, and other compensation as are normally afforded to personnel for emergency response activities within their home jurisdiction, and shall have all the immunities, rights, interests, and privileges applicable to their normal employment. If personnel of the Assisting Party hold local licenses or certifications limited to the jurisdiction of issue, then the Requesting Party shall recognize and honor those licenses or certifications for the duration of the Period of Assistance.

ARTICLE VII: REIMBURSEMENT

After the Period of Assistance has ended, the Assisting Party shall have 45 days to develop a full reimbursement package for services rendered and resources supplied during the Period of Assistance. All expenses claimed to the Requesting Party must have been incurred in direct response to the emergency as requested by the Requesting Party and must be supported by proof of work and proof of payment.

To guide the proper documentation and accountability of expenses, the Assisting Party should utilize the Claim Summary Form, available via the [Division approved documents SharePoint site](#) as a guide and summary of expense to collect information to then be formally submitted for review by the Requesting Party.

To receive reimbursement for assistance provided under this agreement, the Assisting Party shall provide, at a minimum, the following supporting documentation to the Requesting Party unless otherwise agreed upon between the Requesting and Assisting Parties:

- A. A complete and authentic description of expenses incurred by the Assisting Party during the Period of Assistance;
- B. Copy of a current and valid Internal Revenue Service W-9 Form;
- C. Copies of all relevant payment and travel policies in effect during the Period of Assistance;
- D. Daily personnel activity logs demonstrating emergency response activities performed for all time claimed (for FDEM reimbursement Division approved activity logs will be required for personnel activity claims);



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- E. Official payroll and travel reimbursement records for all claimed personnel expenses;
- F. Neat and comprehensive fringe benefit calculations for each position class or category of claimed personnel;
- G. Written justification for all additional expenses/purchases incurred during the Period of Assistance;
- H. Proof of payment for additional/miscellaneous expenses incurred during the Period of Assistance
- I. Equipment activity logs demonstrating equipment use and operation in support of emergency response activities for all time claimed (for FDEM reimbursement Division approved forms will be required for equipment activity claims);
- J. Proof of reimbursement to all employees who incurred emergency response expenses with personal money;
- K. Justification for equipment repair expenses; and
- L. Copies of any applicable supporting agreements or contracts with justification.

If a dispute or disagreement regarding the eligibility of any expense arises, the Requesting Party, Assisting Party, or the Division may elect binding arbitration. If binding arbitration is elected, the Parties must select as an arbitrator any elected official of another Participating Party, or any other official of another Participating Party whose normal duties include emergency management, and the other Participating Party shall also select such an official as an arbitrator, and the arbitrators thus chosen shall select another such official as a third arbitrator.

The three (3) arbitrators shall convene by teleconference or videoconference within thirty (30) calendar days to consider any documents and any statements or arguments by the Division, the Requesting Party, or the Assisting Party concerning the protest, and shall render a decision in writing not later than ten (10) business days after the close of the hearing. The decision of a majority of the arbitrators shall bind the parties and shall be final.

If the Participating Parties do not elect binding arbitration, this agreement and any disputes arising thereunder shall be governed by the laws of the State of Florida and venue shall be in Leon County, Florida. Nothing in this Agreement shall be construed to create an employer-employee relationship or a partnership or joint venture between the participating parties. Furthermore, nothing contained herein shall constitute a waiver by either Party of its sovereign immunity or the provisions of section 768.28, Florida Statutes. Nothing herein shall be construed as consent by either Party to be sued by third parties.



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ARTICLE VIII: COST ELIGIBLE FOR REIMBURSEMENT

The costs incurred by the Assisting Party under this Agreement shall be reimbursed as needed to make the Assisting Party whole to the fullest extent practicable.

- A. Employees of the Assisting Party who render assistance under this Agreement shall be entitled to receive from the Assisting Party all their usual wages, salaries, and any and all other compensation for mobilization, hours worked, and demobilization. Such compensation shall include any and all contributions for insurance and retirement, and such employees shall continue to accumulate seniority at the usual rate. As between the employees and the Assisting Party, the employees shall have all the duties, responsibilities, immunities, rights, interests, and privileges incident to their usual employment. The Requesting Party shall reimburse the Assisting Party for these costs of employment.
- B. The costs of equipment supplied by the Assisting Party shall be reimbursed at the rental rate established in FEMA's Schedule of Equipment, or at any other rental rate agreed to by the Requesting Party. In order to be eligible for reimbursement, equipment must be in actual operation performing eligible work. The labor costs of the operator are not included in the rates and should be approved separately from equipment costs. The Assisting Party shall pay for fuels, other consumable supplies, and repairs to its equipment as needed to keep the equipment in a state of operational readiness. Rent for the equipment shall be deemed to include the cost of fuel and other consumable supplies, maintenance, service, repairs, and ordinary wear and tear. With the consent of the Assisting Party, the Requesting Party may provide fuels, consumable supplies, maintenance, and repair services for such equipment at the site. In that event, the Requesting Party may deduct the actual costs of such fuels, consumable supplies, maintenance, and services from the total costs otherwise payable to the Assisting Party. If the equipment is damaged while in use under this Agreement and the Assisting Party receives payment for such damage under any contract of insurance, the Requesting Party may deduct such payment from any item or items billed by the Assisting Party for any of the costs for such damage that may otherwise be payable.
- C. The Requesting Party shall pay the total costs for the use and consumption of any and all consumable supplies delivered by the Assisting Party for the Requesting Party under this Agreement. In the case of perishable supplies, consumption shall be deemed to include normal deterioration, spoilage, and damage notwithstanding the exercise of reasonable care in its storage and use. Supplies remaining unused shall be returned to the Assisting Party in usable condition upon the close of the Period of Assistance, and the Requesting Party may deduct the cost of such returned supplies from the total costs billed by the Assisting Party for such supplies. If the Assisting Party agrees, the Requesting Party may also replace any and all used consumable supplies with like



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supplies in usable condition and of like grade, quality and quantity within the time allowed for reimbursement under this Agreement.

- D. The Assisting Party shall keep records to document all assistance rendered under this Agreement. Such records shall present information sufficient to meet the audit requirements specified in the regulations of FEMA and any applicable circulars issued by the State of Florida. Upon reasonable notice, the Assisting Party shall make its records available the Requesting Party for inspection or duplication between 8:00 a.m. and 5:00 p.m. on all weekdays, except for official holidays.

ARTICLE IX: INSURANCE

Each Participating Party shall determine for itself what insurance to procure, if any. With the exceptions in this Article, nothing in this Agreement shall be construed to require any Participating Party to procure insurance.

- A. Each Participating Party shall procure employers' insurance meeting the requirements of the Workers' Compensation Act, as amended, affording coverage for any of its employees who may be injured while performing any activities under the authority of this Agreement, and shall be provided to each Participating Party.
- B. Participating Parties may elects additional insurance affording liability coverage for any activities that may be performed under the authority of this Agreement .
- C. Subject to the limits of such liability insurance as any Participating Party may elect to procure, nothing in this Agreement shall be construed to waive, in whole or in part, any immunity any Participating Party may have in any judicial or quasi-judicial proceeding.
- D. Each Participating Party which renders assistance under this Agreement shall be deemed to stand in the relation of an independent contractor to all other Participating Parties and shall not be deemed to be the agent of any other Participating Party.
- E. Nothing in this Agreement shall be construed to relieve any Participating Party of liability for its own conduct and that of its employees.
- F. Nothing in this Agreement shall be construed to obligate any Participating Party to indemnify any other Participating Party from liability to third parties.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

ARTICLE X: GENERAL REQUIREMENTS

Notwithstanding anything to the contrary elsewhere in this Agreement, all Participating Parties shall be subject to the following requirements in the performance of this Agreement:

- A. All Participating Parties shall allow public access to all documents, papers, letters, or other materials subject to the requirements of the Public Records Act, as amended, and made or received by any Participating Party in conjunction with this Agreement.
- B. No Participating Party may hire employees in violation of the employment restrictions in the Immigration and Nationality Act, as amended.
- C. No costs reimbursed under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Legislature of the State of Florida or any of its agencies.
- D. Any communication to the Division under this Agreement shall be sent via either email, the Division of Emergency Management's Enterprise System (DEMES), or mail to the Response Bureau, Florida Division of Emergency Management, 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399-2100.
- E. Any communication to a Participating Party shall be sent to the official or officials specified by that Participating Party. For the purpose of this section, any such communication may be sent by the U.S. Mail, e-mail, or other electronic platforms.

ARTICLE XI: EFFECTS OF AGREEMENT

Upon its execution by a Participating Party, this Agreement shall have the following effect with respect to that Participating Party:

- A. The execution of this Agreement by any Participating Party which is a signatory to the Statewide Mutual Aid Agreement of 1994 shall terminate the rights, interests, duties, responsibilities, and obligations of that Participating Party under the Statewide Mutual Aid Agreement of 1994, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Statewide Mutual Aid Agreement of 1994, regardless of whether such costs are billed or unbilled.
- B. The execution of this Agreement by any Participating Party which is a signatory to the Public Works Mutual Aid Agreement shall terminate the rights, interests, duties, responsibilities and obligations of that Participating Party under the Public Works Mutual Aid Agreement, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Public Works Mutual Aid Agreement,



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

regardless of whether such costs are billed or unbilled.

- C. Upon the activation of this Agreement by the Requesting Party, this Agreement shall supersede any other existing agreement between it and any Assisting Party to the extent that the former may be inconsistent with the latter.
- D. Upon its execution by any Participating Party, this Agreement will continue in effect for one (1) year from its date of execution by that Participating Party, and it shall automatically renew each year after its execution, unless within sixty (60) calendar days before the renewal date the Participating Party notifies the Division, in writing, of its intent to withdraw from the Agreement.
- E. The Division shall transmit any amendment to this Agreement by sending the amendment to all Participating Parties not later than five (5) business days after its execution by the Division. Such amendment shall take effect not later than sixty (60) calendar days after the date of its execution by the Division and shall then be binding on all Participating Parties. Notwithstanding the preceding sentence, any Participating Party who objects to the amendment may withdraw from the Agreement by notifying the Division in writing of its intent to do so within that time in accordance with section F of this Article.
- F. A Participating Party may rescind this Agreement at will after providing the other Participating Party a written SMAA withdrawal notice. Such notice shall be provided at least 30 days prior to the date of withdrawal. This 30-day withdrawal notice must be: written, signed by an appropriate authority, duly authorized on the official letterhead of the Participating Party, and must be sent via email, the Division of Emergency Managements Enterprise System (DEMES), or certified mail.

ARTICLE XII: INTERPRETATION AND APPLICATION OF AGREEMENT

The interpretation and application of this Agreement shall be governed by the following conditions:

- A. The obligations and conditions resting upon the Participating Parties under this Agreement are not independent, but dependent.
- B. Time shall be of the essence of this Agreement, and of the performance of all conditions, obligations, duties, responsibilities, and promises under it.
- C. This Agreement states all the conditions, obligations, duties, responsibilities, and promises of the Participating Parties with respect to the subject of this Agreement, and there are no conditions, obligations, duties, responsibilities, or promises other than those expressed in this Agreement.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- D. If any sentence, clause, phrase, or other portion of this Agreement is ruled unenforceable or invalid, every other sentence, clause, phrase, or other portion of the Agreement shall remain in full force and effect, it being the intent of the Division and the other Participating Parties that every portion of the Agreement shall be severable from every other portion to the fullest extent practicable. The Division reserves the right, at its sole and absolute discretion, to change, modify, add, or remove portions of any sentence, clause, phrase, or other portion of this Agreement that conflicts with state law, regulation, or policy. If the change is minor, the Division will notify the Participating Party of the change and such changes will become effective immediately; therefore, please check these terms periodically for changes. If the change is substantive, the Participating Parties may be required to execute the Agreement with the adopted changes. Any continued or subsequent use of this Agreement following the posting of minor changes to this Agreement shall signify implied acceptance of such changes.
- E. The waiver of any obligation or condition in this Agreement by a Participating Party shall not be construed as a waiver of any other obligation or condition in this Agreement.

NOTE: This iteration of the State of Florida Statewide Mutual Aid Agreement will replace all previous versions.

The Division shall provide reimbursement to Assisting Parties in accordance with the terms and conditions set forth in this Article for missions performed at the direct request of the Division. Division reimbursement eligible expenses must be in direct response to the emergency as requested by the State of Florida. All required cost estimations and claims must be executed through the DEMES Mutual Aid Portal and assisting agencies must use all required [FDEM forms](#) for documentation and cost verification. If a Requesting Party has not forwarded a request through the Division, or if an Assisting Party has rendered assistance without being requested to do so by the Division, the Division shall not be liable for the costs of any such assistance.

FDEM reserves the right to deny individual reimbursement requests if deemed to not be in direct response to the incident for which asset was requested.

IN WITNESS WHEREOF, the Parties have duly executed this Agreement on the date specified below:



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COUNTY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:
CLERK OF THE CIRCUIT COURT

BOARD OF COUNTY COMMISSIONERS
OF _____ COUNTY,
STATE OF FLORIDA

By: _____

Clerk or Deputy Clerk

By: _____

Chair

Date: _____

Approved as to Form:

By: _____

County Attorney



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A CITY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:
CITY CLERK

CITY OF _____
STATE OF FLORIDA

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Approved as to Form:

By: _____

City Attorney



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COUNTY SHERIFF'S OFFICE

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

COUNTY SHERIFF'S OFFICE, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: _____

Approved as to Form:

By: _____

Attorney for Entity



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COUNTY OR CITY FIRE DEPARTMENT/DISTRICT OFFICE

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

COUNTY OR CITY FIRE DEPARTMENT/DISTRICT, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: _____

Approved as to Form:

By: _____

Attorney for Entity



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY AN EDUCATIONAL DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

_____ SCHOOL DISTRICT, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: _____

Approved as to Form:

By: _____

Attorney for District



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY STATE COLLEGE, COMMUNITY COLLEGE OR STATE UNIVERSITY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:

BOARD OF TRUSTEES
OF _____
STATE COLLEGE, COMMUNITY
COLLEGE, or STATE OF FLORIDA

BOARD OF TRUSTEES
OF _____
UNIVERSITY,
STATE OF FLORIDA

By: _____

Clerk

By: _____

Chairman

Date: _____

Approved as to Form:

By: _____

Attorney for Board



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A SPECIAL DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

_____ SPECIAL DISTRICT, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: _____

Approved as to Form:

By: _____

Attorney for District



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY AN AUTHORITY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:

BOARD OF TRUSTEES
OF _____
AUTHORITY,
STATE OF FLORIDA

By: _____

Clerk

By: _____

Chairman

Date: _____

Approved as to Form:

By: _____

Attorney for Board



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A NATIVE AMERICAN TRIBE

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:

TRIBAL COUNCIL OF THE
_____ TRIBE OF FLORIDA

By: _____

Council Clerk

By: _____

Chairman

Date: _____

Approved as to Form:

By: _____

Attorney for Council



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COMMUNITY DEVELOPMENT DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

LAKES AT BELLA LAGO

COMMUNITY DEVELOPMENT DISTRICT, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: **05/27/2025**

Approved as to Form:

By: _____

Attorney for District



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

SAMPLE AUTHORIZING RESOLUTION FOR ADOPTION OF STATEWIDE MUTUAL AID AGREEMENT

RESOLUTION NO. _____

WHEREAS, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and

WHEREAS the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the State or its political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and

WHEREAS this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State; and

NOW, THEREFORE, be it resolved by _____

_____ that in order to maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.

ADOPTED BY: _____

DATE: _____

I certify that the foregoing is an accurate copy of the Resolution adopted by

_____ on _____.

BY: _____

TITLE: _____

DATE: _____



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

STATEWIDE MUTUAL AID AGREEMENT – SAMPLE ATTACHMENT **Encompassed Entities**

This notice is an acknowledgment of an amendment to the 2023 SMAA by the Florida Division of Emergency Management (“the Division”) which allows parent entities to include individual departments and subdivisions, within their authority, to be listed as SMAA designees eligible for SMAA request and assistance procedures.

By our authority and adoption of the attached 2023 Statewide Mutual Aid agreement, as the parent entity, the following departments and subdivisions will be included as SMAA signatories for all asset request, assistance, and applicable reimbursement processes:

All entities listed herein will still require access to the DEMES Mutual Aid System for FDEM Reimbursement process requirements.

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

LAKES AT BELLA LAGO

COMMUNITY DEVELOPMENT DISTRICT

8

RESOLUTION 2025-13

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKES AT
BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT ELECTING
FELIX RODRIGUEZ AS ASSISTANT SECRETARY OF THE DISTRICT,
AND PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, the Lakes at Bella Lago Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District desires to elect a certain Officer of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF THE LAKES AT BELLA LAGO COMMUNITY
DEVELOPMENT DISTRICT:**

SECTION 1. Felix Rodriguez is elected as Assistant Secretary.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 27th day of May, 2025.

ATTEST:

**LAKES AT BELLA LAGO COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

LAKES AT BELLA LAGO

COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION ITEMS

AMENDMENT TO FIELD SERVICES MANAGEMENT AGREEMENT

THIS AMENDMENT (“Amendment”) is made and entered into as of this 15th day of May 2025, by and between:

LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being located entirely within Clay County, Florida and with a mailing address care of Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (the “District”), and

VESTA PROPERTY SERVICES, INC., a Florida Corporation, with offices located at 245 Riverside Avenue, Suite 300, Jacksonville, Florida 32202 (the “Contractor” and, together with the District, the “Parties”).

RECITALS

WHEREAS, the District is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes* (“Act”); and

WHEREAS, the Parties previously entered into that certain *Field Services Agreement* dated January 2, 2024 (the “Master Agreement,” and together with this Amendment, the “Agreement”), incorporated herein by this reference; and

WHEREAS, the Parties now desire to amend the Agreement to (a) include field operations management, swimming pool maintenance, janitorial maintenance, and general facility maintenance services, all as described in **Exhibit A** attached hereto (“Additional Services”), (b) supplement the compensation as it relates to same, and (c) govern the issuance and use of a District credit card by Contractor; and

WHEREAS, the Contractor represents that it is qualified to provide the Additional Services and has agreed to provide to the District such Additional Services as identified in **Exhibit A**, in addition to the services previously identified in the Master Agreement; and

WHEREAS, pursuant to Section 14 of the Master Agreement, the Agreement may be amended by an instrument in writing executed by the Parties; and

WHEREAS, the District and Contractor each represent that it has the authority to execute this Amendment and to perform its obligations and duties hereunder, and each has satisfied all conditions precedent to the execution of this Amendment so that this Amendment constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the Parties, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

SECTION 1. INCORPORATION OF RECITALS. The recitals stated above are true and correct and by this reference are incorporated herein and form a material part of this Amendment.

SECTION 2. ADDENDUM OF AGREEMENT. Pursuant to Section 14 of the Master Agreement, the Parties agree to amend the Agreement in the following manner:

A. The Scope of Services set forth in Exhibit A to the Master Agreement is hereby supplemented to include the Additional Services described in the Proposal attached hereto as **Exhibit A**.

B. Section 3.A. of the Master Agreement is hereby amended to include additional monthly compensation in the amount of **Three Thousand, Eight Hundred Ninety-Seven and 08/100 Dollars (\$3,897.08)**, which equals additional annual compensation in the amount of **Forty-Six Thousand, Seven Hundred Sixty-Five and No/100 Dollars (\$46,764.96)**, all as set forth more specifically in the Proposal attached hereto as **Exhibit A**. Such amount shall be in addition to the amount set forth in the Master Agreement.

C. The District may authorize the issuance of a credit card to Contractor, with a limit up to \$500 per transaction and \$1,000 per month, which is solely to be utilized by Contractor in emergency circumstances or when standard procurement procedures cannot reasonably be followed, as determined by the District Manager in writing. Prior to credit card issuance or use, Contractor and/or any designated card users shall execute the Credit Card Use Agreement attached hereto as **Exhibit B**.

SECTION 3. AFFIRMATION OF THE AGREEMENT. The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the Parties. Except as described in Section 2 of this Amendment, nothing herein shall modify the rights and obligations of the Parties under the Agreement. All the remaining provisions, including, but not limited to, the engagement of services, fees, costs, indemnification, and sovereign immunity provisions, remain in full effect and fully enforceable. To the extent the provisions of this Amendment (including **Exhibits A and B**), the Master Agreement and/or any of the exhibits to the Master Agreement conflict, this Amendment shall control over the Master Agreement, and both shall control over any exhibits. To the extent the provisions of this Amendment and the Master Agreement conflict, this Amendment shall control.

SECTION 5. AUTHORIZATION. The execution of this Amendment has been duly authorized by the appropriate body or official of the District and the Contractor, both the District and the Contractor have complied with all the requirements of law, and both the District and the Contractor have full power and authority to comply with the terms and provisions of this Amendment.

SECTION 6. EXECUTION IN COUNTERPARTS. This Amendment may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute but one and the same instrument.

SECTION 7. ANTI-HUMAN TRAFFICKING REQUIREMENTS. Contractor certifies, by acceptance of this Addendum, that neither it nor its principals utilize coercion for labor or services as defined in Section 787.06, *Florida Statutes*. Contractor agrees to execute the affidavit, in a form acceptable to the District, in compliance with Section 787.06(13), *Florida Statutes*.

SECTION 8. EFFECTIVE DATE. This Amendment shall have an effective date as of the day and year first written above.

IN WITNESS WHEREOF, the Parties execute this Amendment the day and year first written above.

**LAKEs AT BELLA LAGO COMMUNITY
DEVELOPMENT DISTRICT**

DocuSigned by:

D J Smith

21107AD545A946E...

Chairperson, Board of Supervisors

VESTA PROPERTY SERVICES, INC.

Signed by:

Daniel Armstrong

13406926B0014D9...

DANIEL ARMSTRONG

By:

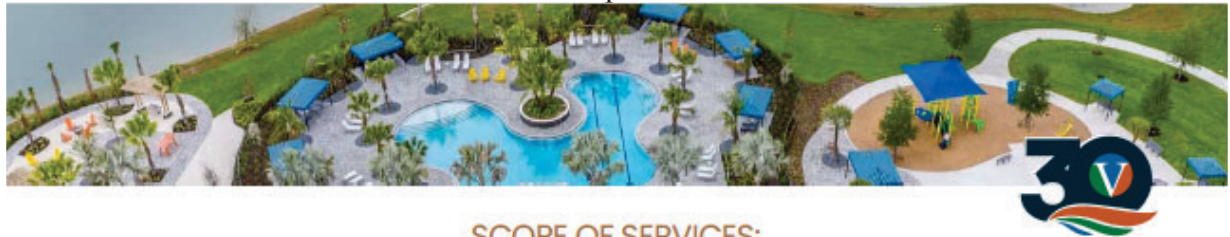
Its:

CFO

Exhibit A – Proposal

Exhibit B – Credit Card Use Agreement

Exhibit A Proposal



SCOPE OF SERVICES:

FIELD OPERATIONS MANAGEMENT:

1. Advise the C.D.D. of any necessary repairs, extraordinary cleaning, or replacement items that may be required due to "normal wear-and-tear," natural disasters, vandalism, etc., and secure cost estimates for the same.
2. Assess the performance of all CDD maintenance contractors and advise the board of appropriate remedial action being taken to ensure proper performance and acceptable outcomes.
3. Work with the provider's management team to ensure compliance with contractual requirements and ensure necessary corrections to any performance deficiencies.
4. Respond in a timely and professional manner to District Staff, the Board of Supervisors, and resident inquiries. Ensure that appropriate issues are addressed and resolved as able and in a timely manner.
5. Work with the District Engineer in accepting additional District improvements.
6. Maintain inventory control of all maintenance items and assets, including preparation of preventative maintenance programs.
7. Maintain a comprehensive knowledge of local, state, and federal laws and how they relate to the district's property management.
8. Possess general awareness of multiple aspects of residential community property management/maintenance.
9. Assist in negotiating, bidding, and purchasing of contracted services, where permitted by the district's board and/or manager.
10. Upon request by the District Manager, provide a written report that summarizes ongoing activity for District meetings.
11. Collect registration paperwork and issue access cards to residents via USPS
12. Maintain registration paperwork and database
13. Manage party rental registration and payments

SWIMMING POOL MAINTENANCE:

1. Check pool water quality and complete equivalent to DH Form 921 3/98 Swimming Pool Report, as required by Chapter 64E-9.004(13), FAC, per site visit.
2. Conduct necessary tests for proper pool chemicals as required to maintain water quality levels within requirements of Chapter 64E-9.004(d).
3. Operate filtration and recirculation systems, backwashing as needed. Clean all strainers. Maintain pool at proper water level and maintain filtration rates. Check valves for leaks, as well as other components, and maintain them in proper condition.
4. Manually skim, brush and vacuum pools, as necessary.
5. Straighten pool furniture.
6. Maintenance shall be performed three (3) days per week April through September and two (2) days per week from October through March. It is recommended that the pools be closed on Mondays for super chlorination and algae treatment, as necessary



JANITORIAL MAINTENANCE:

1. Clean and disinfect restroom floors, counters, mirrors, toilets, urinals, and all surrounding areas.
2. Clean outdoor kitchen counter, shutters, and fixtures
3. Clean the office area.
4. Maintain all storage closets free from clutter and remain organized.
5. Empty and remove all trash from receptacles.
6. Clean and stock all paper and soap dispensers as needed.

Note:

The contractor shall furnish the necessary cleaning supplies and equipment for the provision of the janitorial services described herein.

All consumable supplies shall be billable to the District.

Should extraordinary cleaning services be required, such special services and/or equipment and supplies shall be billable. This includes cases of vandalism.

Janitorial duties shall be performed three (3) days per week from April through September and two (2) days per week from October through March.

GENERAL FACILITY MAINTENANCE

1. Control cobwebs and prevent other debris from accumulating on exterior walls, outdoor lighting, cabanas, ceilings, and fans.
2. Ensure that all entry gate(s) close securely per health dept regulations.
3. Periodically inspect pool perimeter fencing for safety hazards.
4. Ensure that safety equipment remains in acceptable condition.
5. Assess and advise the manager of any necessary repairs, extraordinary cleaning, or replacement items that may be required due to "normal wear and tear," "acts of God," or vandalism.
6. Maintenance shall be performed three (3) days per week from April through September and two (2) days per week October through March.

Note:

·Additional emergency service calls for pool or facility related issues will be charged at a rate of \$65 per hour.

·Scheduled project work (such as pressure washing) and facility repairs will be billed (at a predetermined rate) on a time and material basis and require prior approval

Exhibit B Credit Card Use Agreement

In connection with services provided to the Lakes at Bella Lago Community Development District ("District") pursuant to the *Field Services Agreement* dated January 2, 2024, as amended by the *Amendment to Field Services Management Agreement* dated April, 2025 (collectively, the "Agreement"), I understand that I am authorized to use a credit card on behalf of the Lakes at Bella Lago Community Development District (the "Credit Card") to make authorized purchases on behalf of the District.

In this respect, I shall adhere to the following:

- **Compliance with Agreement, Rules & Policies.** I shall abide by all of the terms of this Agreement, the *Rules of Procedure of the Lakes at Bella Lago Community Development District*, as may be amended from time to time, and any subsequent rules or policies the District may implement, all as may be amended from time to time. I further agree to abide by the policies of the bank from which the Credit Card is issued. I have received a copy of all such terms, rules, and policies and I understand all such terms, rules, and policies.
- **Authorized Expenditures Only.** I shall use the Credit Card exclusively for purchases that have been approved as expenditures for goods or services directly benefiting the District, as outlined in this Agreement or otherwise authorized by the District. I shall not use the Credit Card for any other transactions whatsoever, including, but not limited to, personal and homeowner association expenses. I shall not use the Credit Card to obtain cash advances of any kind, whether from banks, credit unions, automatic tellers, or other means. I understand that, in all cases of misuse, the District reserves the right to recover any monies and other damages from me and/or Contractor, and that I may be held personally liable, notwithstanding my employment by Vesta Property Services, Inc. Any personal liability shall not limit or affect Contractor's liability under the Agreement.
- **Security.** I shall secure the Credit Card at all times in order to prevent the credit card from unauthorized use, including those uses deemed fraudulent, and to account for all expenditures with detailed receipts.
- **Accounting.**
 - I understand that the spending limit for the Credit Card may not exceed **Five Hundred Dollars (\$500)** per month.
 - I understand that I shall submit sufficiently detailed receipts to the District no later than five (5) days after each Credit Card transaction.
 - I understand I am responsible for any unauthorized or unsupported transactions charged on the Credit Card, and that I may be personally liable for them at the discretion of the District.
 - In the event of the loss of the Credit Card, I will notify the District immediately.
- **Termination of Employment.** Upon termination of my provision of services at the District for any reason, I shall immediately cease use of the Credit Card and shall submit all receipts and relinquish the Credit Card to the District Manager or their designee no later than twenty-four (24) hours after my last day of work.

Signature: _____

Date: 4/28/25

Print Name: John Williams

Exhibit B

Credit Card Use Agreement

In connection with services provided to the Lakes at Bella Lago Community Development District (“District”) pursuant to the *Field Services Agreement* dated January 2, 2024, as amended by the *Amendment to Field Services Management Agreement* dated April, 2025 (collectively, the “Agreement”), I understand that I am authorized to use a credit card on behalf of the Lakes at Bella Lago Community Development District (the “Credit Card”) to make authorized purchases on behalf of the District.

In this respect, I shall adhere to the following:

- ***Compliance with Agreement, Rules & Policies.*** I shall abide by all of the terms of this Agreement, the *Rules of Procedure of the Lakes at Bella Lago Community Development District*, as may be amended from time to time, and any subsequent rules or policies the District may implement, all as may be amended from time to time. I further agree to abide by the policies of the bank from which the Credit Card is issued. I have received a copy of all such terms, rules, and policies and I understand all such terms, rules, and policies.
- ***Authorized Expenditures Only.*** I shall use the Credit Card exclusively for purchases that have been approved as expenditures for goods or services directly benefiting the District, as outlined in this Agreement or otherwise authorized by the District. I shall not use the Credit Card for any other transactions whatsoever, including, but not limited to, personal and homeowner association expenses. I shall not use the Credit Card to obtain cash advances of any kind, whether from banks, credit unions, automatic tellers, or other means. I understand that, in all cases of misuse, the District reserves the right to recover any monies and other damages from me and/or Contractor, and that I may be held personally liable, notwithstanding my employment by Vesta Property Services, Inc. Any personal liability shall not limit or affect Contractor's liability under the Agreement.
- ***Security.*** I shall secure the Credit Card at all times in order to prevent the credit card from unauthorized use, including those uses deemed fraudulent, and to account for all expenditures with detailed receipts.
- ***Accounting.***
 - I understand that the spending limit for the Credit Card may not exceed **Five Hundred Dollars (\$500)** per month.
 - I understand that I shall submit sufficiently detailed receipts to the District no later than five (5) days after each Credit Card transaction.
 - I understand I am responsible for any unauthorized or unsupported transactions charged on the Credit Card, and that I may be personally liable for them at the discretion of the District.
 - In the event of the loss of the Credit Card, I will notify the District immediately.
- ***Termination of Employment.*** Upon termination of my provision of services at the District for any reason, I shall immediately cease use of the Credit Card and shall submit all receipts and relinquish the Credit Card to the District Manager or their designee no later than twenty-four (24) hours after my last day of work.

Signature: _____ Date: _____

Print Name: _____

LAKES AT BELLA LAGO

COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED FINANCIAL STATEMENTS

**LAKES AT BELLA LAGO
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
APRIL 30, 2025**

**LAKES AT BELLA LAGO
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
APRIL 30, 2025**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash	\$ 8,095	\$ -	\$ -	\$ 8,095
Investments				
Revenue	-	563,844	-	563,844
Reserve	-	278,413	-	278,413
Prepayment	-	10,359	-	10,359
Capitalized interest	-	12,076	-	12,076
Construction		-	70,378	70,378
Undeposited funds	21,182	-	-	21,182
Due from Landowner	28,671	-	-	28,671
Deposit	3,065	-	-	3,065
Total assets	<u>61,013</u>	<u>864,692</u>	<u>70,378</u>	<u>996,083</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 57,945	\$ -	\$ -	\$ 57,945
Due to Other	1,917	-	-	1,917
Contracts payable	-	-	1,282	1,282
Due to Landowner	4,773	11,039	1,043	16,855
Due to Meritage Homes	3,834	-	-	3,834
Accrued taxes payable	31	-	-	31
Landowner advance	11,000	-	-	11,000
Total liabilities	<u>79,500</u>	<u>11,039</u>	<u>2,325</u>	<u>92,864</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred receipts	28,671	-	-	28,671
Unearned revenue	-	74,750	-	74,750
Total deferred inflows of resources	<u>28,671</u>	<u>74,750</u>	<u>-</u>	<u>103,421</u>
Fund balances:				
Restricted for:				
Debt service	-	778,903	-	778,903
Capital projects	-	-	68,053	68,053
Unassigned	(47,158)	-	-	(47,158)
Total fund balances	<u>(47,158)</u>	<u>778,903</u>	<u>68,053</u>	<u>799,798</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 61,013</u>	<u>\$ 864,692</u>	<u>\$ 70,378</u>	<u>\$ 996,083</u>
Total liabilities and fund balances	<u>\$ 61,013</u>	<u>\$ 864,692</u>	<u>\$ 70,378</u>	<u>\$ 996,083</u>

**LAKES AT BELLA LAGO
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED APRIL 30, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Landowner contribution	\$ 46,860	\$ 132,231	\$ 559,934	24%
Total revenues	46,860	132,231	559,934	24%
EXPENDITURES				
Professional & administrative				
Supervisor' fees	215	431	2,400	18%
Management/accounting/recording	4,000	28,000	48,000	58%
Legal	1,742	20,649	25,000	83%
Engineering	-	-	2,000	0%
Audit	-	4,800	5,500	87%
Arbitrage rebate calculation*	-	-	500	0%
Dissemination agent*	83	583	1,000	58%
Trustee*	-	8,493	5,500	154%
Telephone	17	117	200	59%
Postage	59	142	500	28%
Printing & binding	42	292	500	58%
Legal advertising	1,265	2,299	1,750	131%
Annual special district fee	-	175	175	100%
Insurance	-	5,200	5,500	95%
Contingencies/bank charges	128	671	750	89%
Website hosting & maintenance	-	705	705	100%
Website ADA compliance	-	210	210	100%
Total professional & administrative	7,551	72,767	100,190	73%
Field Operations				
Landscape maintenance				
Maintenance contract	6,583	50,938	154,000	33%
Plant replacement	-	-	7,500	0%
Repair/maintenance/pressure washing	-	-	2,500	0%
Electric	-	-	400	0%
Stormwater management	866	3,031	5,196	58%
Field operations management	-	-	12,500	0%
On-site management	120	595	-	N/A
Repairs & supplies				
Irrigation-repair	191	3,161	5,000	63%
Utilities				
Electricity-irrigation	-	-	18,000	0%
Electricity unbudget code	727	727	-	N/A
Road signage repair	-	-	3,000	0%
Total field operations	8,487	58,452	208,096	28%
Amenity center				
Utilities				
Internet & cable	588	588	9,566	6%
Electric	-	1,762	65,000	3%
Potable water	-	-	5,000	0%
Reclaim water	3,821	21,043	45,000	47%
Trash removal	-	-	2,916	0%

**LAKES AT BELLA LAGO
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED APRIL 30, 2025**

	Current Month	Year to Date	Budget	% of Budget
Management contracts				
Facility management	2,690	8,940	22,500	40%
Landscape seasonal (annuals & pine straw)	-	-	5,500	0%
Landscape contingency	-	-	5,500	0%
Pool repairs	-	-	7,000	0%
Pool chemicals	-	-	18,000	0%
Janitorial services	-	-	4,500	0%
Janitorial supplies	-	-	1,500	0%
Facility maintenance	-	-	6,000	0%
Holiday decorations	-	-	12,666	0%
Office supplies	-	-	1,000	0%
Taxes/insurance				
Property insurance	12,148	12,148	40,000	30%
Total amenity center	19,247	44,481	251,648	18%
Total field operations & amenity center	27,734	102,933	459,744	22%
Total expenditures	35,285	175,700	559,934	31%
Excess/(deficiency) of revenues over/(under) expenditures	11,575	(43,469)	-	
Net change in fund balances	11,575	(43,469)	-	
Fund balances - beginning	(58,733)	(3,689)	-	
Fund balances - ending	<u>\$ (47,158)</u>	<u>\$ (47,158)</u>	<u>\$ -</u>	

*These items will be realized when bonds are issued

**LAKES AT BELLA LAGO
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2023
FOR THE PERIOD ENDED APRIL 30, 2025**

	Current Month	Year To Date
REVENUES		
Assessment levy: off-roll	\$ -	\$ 259,828
Assessment prepayments	-	224,250
Interest	2,886	14,630
Total revenues	<u>2,886</u>	<u>498,708</u>
EXPENDITURES		
Debt service		
Interest	-	247,922
Tax collector	-	5,196
Total expenditures	<u>-</u>	<u>253,118</u>
Excess/(deficiency) of revenues over/(under) expenditures	2,886	245,590
Fund balances - beginning	776,017	533,313
Fund balances - ending	<u>\$ 778,903</u>	<u>\$ 778,903</u>

**LAKES AT BELLA LAGO
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2023
FOR THE PERIOD ENDED APRIL 30, 2025**

	Current Month	Year To Date
REVENUES		
Interest	\$ 236	\$ 1,702
Total revenues	<u>236</u>	<u>1,702</u>
EXPENDITURES		
Construction cost	<u>1,282</u>	<u>1,282</u>
Total expenditures	<u>1,282</u>	<u>1,282</u>
Excess/(deficiency) of revenues over/(under) expenditures	(1,046)	420
Fund balances - beginning	69,099	67,633
Fund balances - ending	<u><u>\$ 68,053</u></u>	<u><u>\$ 68,053</u></u>

LAKES AT BELLA LAGO

COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

**MINUTES OF MEETING
LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Lakes at Bella Lago Community Development District held Public Hearings and a Regular Meeting on March 25, 2025 at 10:00 a.m., at the Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073.

Present:

D.J. Smith	Chair
Martha Schiffer	Vice Chair
Rose Bock	Assistant Secretary
Jarrett O’Leary	Assistant Secretary
Megan Germino	Assistant Secretary

Also present:

Ernesto Torres	District Manager
Felix Rodriguez	Wrathell Hunt and Associates LLC
Chris Loy	District Counsel
Dan Fagen	Vesta
John Williams	Vesta

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Torres called the meeting to order at 10:00 a.m.

All Supervisors were present.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

Public Hearing Confirming the Intent of the District to Use the Uniform Method of Levy, Collection and Enforcement of Non-Ad Valorem Assessments as Authorized and Permitted by Section 197.3632, Florida Statutes; Expressing the Need for the Levy of Non-Ad Valorem Assessments and Setting Forth the Legal Description of the

Real Property Within the District's Jurisdictional Boundaries that May or Shall Be Subject to the Levy of District Non-Ad Valorem Assessments; Providing for Severability; Providing for Conflict and Providing for an Effective Date

A. Affidavit/Proof of Publication

The affidavit of publication was included for informational purposes.

B. Consideration of Resolution 2025-06, Expressing its Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments Which May Be Levied by the Lakes at Bella Lago Community Development District in Accordance with Section 197.3632, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date

On MOTION by Ms. Schiffer and seconded by Mr. Smith, with all in favor, the Public Hearing was opened.

No affected property owners or members of the public spoke.

On MOTION by Ms. Schiffer and seconded by Mr. Smith, with all in favor, the Public Hearing was closed.

Mr. Torres presented Resolution 2025-06. This is for the Boundary Amendment Ordinance and the extension parcel.

On MOTION by Mr. Smith and seconded by Ms. Schiffer, with all in favor, Resolution 2025-06, Expressing its Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments Which May Be Levied by the Lakes at Bella Lago Community Development District in Accordance with Section 197.3632, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date, was adopted.

FOURTH ORDER OF BUSINESS

Public Hearing to Hear Public Comments and Objections to the Adoption of the Rules

of Procedure, Amenity Rules, Amenity Rates, and Disciplinary Rule Pursuant to Sections 120.54 and 190.035, Florida Statutes

A. Affidavits of Publication

The affidavits of publication were included for informational purposes.

B. Consideration of Resolution 2025-07, Adopting Amenity Rules and Policies; a Suspension and Termination Rule; Adopting Rates, Fees and Charges; Providing a Severability Clause; and Providing an Effective Date

Mr. Torres presented Resolution 2025-07. This is to set the amenity rates, which were discussed at the last meeting.

Mr. Loy acknowledged receiving comments from Vesta and stated Staff is incorporating those into standard form. The only change worth noting is, instead of having two access cards, residents will have the ability to purchase up to four cards. He recommended Board approval of the Resolution in substantial form.

On MOTION by Mr. Smith and seconded by Ms. Schiffer, with all in favor, the Public Hearing was opened.

No affected property owners or members of the public spoke.

On MOTION by Ms. Schiffer and seconded by Mr. Smith, with all in favor, the Public Hearing was closed.

On MOTION by Mr. Smith and seconded by Ms. Schiffer, with all in favor, Resolution 2025-07, Adopting Amenity Rules and Policies; a Suspension and Termination Rule; Adopting Rates, Fees and Charges; Providing a Severability Clause; and Providing an Effective Date, in substantial form, was adopted.

FIFTH ORDER OF BUSINESS

Consideration of Vesta Property Services, Inc., Proposal for Field Operations and Maintenance Services

Mr. Fagen presented the Vesta Property Services, Inc., Proposal for Field Operations and Maintenance Services. The proposal is essentially what was discussed and proposed during the budget cycle. "Facility attending" was first contemplated in the budget; however, the pool monitors were omitted based on the interest of the Board.

A Board Member asked for clarification of the difference between "Facility maintenance" and "Field Operations" both of which are almost \$1,000 per month. Mr. Fagen stated "Field Operations" is what Staff is currently doing and "Facility maintenance" entails blowing off leaves from the parking lot, removing cobwebs, sweeping the deck and necessary superficial cleaning.

On MOTION by Mr. Smith and seconded by Ms. Schiffer, with all in favor, the Vesta Property Services, Inc., Proposal for Field Operations and Maintenance Services, was approved.

SIXTH ORDER OF BUSINESS

Consideration of Amendments to Fiscal Year 2025 Funding Agreements

A. Mattamy Jacksonville LLC

On MOTION by Mr. Smith and seconded by Ms. Schiffer, with all in favor, the Amendment to the Fiscal Year 2025 Funding Agreement between the CDD and Mattamy Jacksonville LLC, was approved.

B. Meritage Homes of Florida, Inc.

On MOTION by Mr. Smith and seconded by Ms. Schiffer, with all in favor, the Amendment to Fiscal Year 2025 Funding Agreement between the CDD and Meritage Homes of Florida, Inc., was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Yellowstone Landscape Irrigation Services Pre-Approval

Mr. Torres presented the Yellowstone Landscape Irrigation Services Pre-Approval. This pre-authorizes Staff to facilitate necessary repairs to the irrigation system throughout the month.

Approval is being requested before any repairs are done to simplify the process and make immediate repairs.

Mr. Smith stated the repairs should be kept per the budget amount of \$5,000 maximum annually.

On MOTION by Mr. Smith and seconded by Ms. Schiffer, with all in favor, the Yellowstone Landscape Irrigation Services Pre-Approval, as per the budget amount, was approved.

EIGHTH ORDER OF BUSINESS

Consideration of Acquisition of Amenity Improvements

Mr. Torres presented the Acquisition of Amenity Improvements.

Mr. Loy explained that the package includes various documents needed to convey certain recreational amenity improvements to the District, including plans, permits, designs and other work product; these would all be conveyed in exchange for reimbursement for the bond proceeds. He asked for approval in substantial form.

On MOTION by Mr. Smith and seconded by Ms. Schiffer, with all in favor, Acquisition of Amenity Improvements and the associated documents, in substantial form, were approved.

NINTH ORDER OF BUSINESS

Consideration of Resolution 2025-08, Relating to the Amendment of the Annual Budget for the Fiscal Year Beginning October 1, 2023 and Ending September 30, 2024; and Providing for an Effective Date

Mr. Torres presented Resolution 2025-08. This is to avoid a finding in the audit.

On MOTION by Mr. Smith and seconded by Ms. Schiffer, with all in favor, Resolution 2025-08, Relating to the Amendment of the Annual Budget for the Fiscal Year Beginning October 1, 2023 and Ending September 30, 2024; and Providing for an Effective Date, was adopted.

TENTH ORDER OF BUSINESS

Acceptance of Unaudited Financial
Statements as of February 28, 2025

On MOTION by Mr. Smith and seconded by Ms. Schiffer, with all in favor, the Unaudited Financial Statements as of February 28, 2025, were accepted.

ELEVENTH ORDER OF BUSINESS

Approval of January 28, 2025 Regular
Meeting Minutes

On MOTION by Mr. Smith and seconded by Ms. Schiffer, with all in favor, the January 28, 2025 Regular Meeting Minutes, as presented, were approved.

TWELFTH ORDER OF BUSINESS

Staff Reports

A. District Counsel: Kilinski|Van Wyk, PLLC

Mr. Loy reminded the Board Members to complete the required ethics training before December 31, 2025. The 2025 Legislative Session commenced in Tallahassee and Staff will provide updates about any laws that might impact the District.

▪ Field Operations – Vesta

This was an addition to the agenda.

Mr. Fagen reported the following:

➤ The CO is pending. The team is working closely with Wayne on this.

➤ A pool furniture delivery is due on April 7, 2025.

➤ A countertop replacement is underway.

B. District Engineer (Interim): England-Thims & Miller, Inc.

There was no report.

C. District Manager: Wrathell, Hunt and Associates, LLC

Mr. Torres stated the proposed Fiscal Year 2026 budget will be presented at the May meeting.

• NEXT MEETING DATE: April 22, 2025 at 10:00 AM

○ QUORUM CHECK

222 The April 22, 2025 meeting will be canceled. The next meeting will be on May 27, 2025.

223

224 **THIRTEENTH ORDER OF BUSINESS**

Board Members' Comments/Requests

225

226 There were no Board Members' comments or requests.

227

228 **FOURTEENTH ORDER OF BUSINESS**

Public Comments

229

230 No members of the public spoke.

231

232 **FIFTEENTH ORDER OF BUSINESS**

Adjournment

233

234 **On MOTION by Mr. Smith and seconded by Ms. Schiffer, with all in favor, the**
235 **meeting adjourned at 10:19 a.m.**

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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247 _____
Secretary/Assistant Secretary

Chair/Vice Chair

LAKES AT BELLA LAGO

COMMUNITY DEVELOPMENT DISTRICT

STAFF REPORTS



Chris H. Chambliss

Supervisor of Elections Clay County, Florida

April 15, 2025

Lakes at Bella Lago Community Development District
Attn: Craig Wrathell
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Dear Mr. Wrathell:

I have queried the number of eligible voters residing within the Lakes at Bella Lago Community Development District as of April 15, 2025. At this time, there are 106 registered voters residing within the district.

Please provide the contact information and term expiration dates for the current CDD Board Members. I can be reached via the contact information at the bottom of this page or via email at Lynn.Gaver@ClayElections.gov.

In an effort to keep our records updated please notify us of any changes to the Board due to resignations or appointments.

Thank you,

Lynn Gaver, MFCEP

Clay County Supervisor of Elections Office
P.O. Box 337 | 500 North Orange Ave.
Green Cove Springs, FL 32043
(904) 269-6350 Fax (904) 284-0935

LAKES AT BELLA LAGO COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE		
LOCATION		
<i>Holiday Inn & Suites, 620 Wells Road, Orange Park, Florida 32073</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 22, 2024 CANCELED	Regular Meeting	10:00 AM
November 14, 2024 CANCELED	Special Meeting	10:00 AM
January 28, 2025	Regular Meeting	10:00 AM
February 25, 2025 CANCELED	Regular Meeting	10:00 AM
March 25, 2025	Public Hearings and Regular Meeting <i>Uniform Method, Debt Assessment & Rules</i>	10:00 AM
April 22, 2025 CANCELED	Regular Meeting	10:00 AM
May 27, 2025	Regular Meeting <i>Presentation of FY26 Proposed Budget</i>	10:00 AM
June 24, 2025	Regular Meeting	10:00 AM
July 22, 2025	Regular Meeting	10:00 AM
August 26, 2025	Regular Meeting	10:00 AM
September 23, 2025	Regular Meeting	10:00 AM