



Rizzetta & Company

Alta Lakes Community Development District

**Board of Supervisors' Meeting
July 27, 2022**

**District Office:
2806 N. Fifth Street
Unit 403
St. Augustine, FL 32084**

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

District Office · St. Augustine, Florida · (904) 436-6270

Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

altalakescdd.org

| | | |
|-----------------------------|---|--|
| Board of Supervisors | Courtney Brackin W. Parker Pearman Cassidy Hardison Kisha May-Lewis Sylvester Wilkins | Chariman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary |
| District Manager | Carol Brown Lesley Gallagher | Rizzetta & Company, Inc. |
| District Counsel | Katie Buchanan | Kutak Rock LLP |
| District Engineer | Vincent Dunn | Dunn & Associates, Inc. |

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

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

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (904) 436-6270. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

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July 20, 2022

Board of Supervisors
Alta Lakes Community
Development District

AGENDA

Dear Board Members:

The **regular meeting** of the Board of Supervisors of the Alta Lakes Community Development District will be held on Wednesday, July 27, 2022 at 6:00 P.M. at the Alta Lakes Amenity Center located at 3108 Alta Lakes Blvd., Jacksonville, FL 32226.

BOARD OF SUPERVISORS MEETING:

1. CALL TO ORDER/ROLL CALL

2. AUDIENCE COMMENTS ON AGENDA ITEMS

3. BUSINESS ADMINISTRATION

- A. Consideration of Minutes of Meeting of the Board of Supervisors' Regular Meeting held April 27, 2022..... Tab 1
- B. Consideration of Minutes of Meeting of the Audit Committee held on April 27, 2022..... Tab 2
- C. Ratification of Operations & Maintenance Expenditures for March 2022, April 2022 & May 2022..... Tab 3

4. STAFF REPORTS

- A. District Counsel
- B. District Engineer..... Tab 4
 - 1.) Ratification of Acceptance for Stormwater Needs Analysis Report, dated June 3, 2022
- C. Landscape Manager..... Tab 5
 - 1.) Landscape Manager's Reports, dated July 2022
 - 2.) Ratification of BrightView Hurricane Response Proposal
 - 3.) Consideration of BrightView Proposal(s)
- D. Amenity Manager..... Tab 6
 - 1.) Amenity Manager's Report, dated July 2022
 - 2.) Ratification of Approval for Weekend Staffing
 - 3.) Solitude Lake Management Service Report, dated July 18, 2022
- E. District Manager..... Tab 7
 - 1.) Presentation of the Voter Registration Count

5. BUSINESS ITEMS

- A. Ratification of the Financial Audit for September 30, 2021..... Tab 8
- B. Acceptance of the AMTEC Rebate Report, dated April 30, 2022..... Tab 9
- C. Consideration of the 1st Coast Trimlight Back Entrance Proposal..... Tab 10
- D. Consideration of Pest Control Proposal(s)..... Tab 11
- E. Public Hearing on Fiscal Year 2022-2023 Final Budget
 - 1.) Consideration of Resolution 2022-05 , Approving Fiscal Year 2022-2023 Final Budget..... Tab 12

F. Public Hearing on Special Assessments

1.) Consideration of Resolution 2022-06,
Imposing Special Assessments.....

Tab 13

6. Supervisor Requests and Audience Comments

7. Adjournment

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at 904-436-6270.

Yours kindly,

Carol L. Brown

Carol L. Brown
District Manager

Tab 1

MINUTES OF MEETING

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

**ALTA LAKES
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors' of the Alta Lakes Community Development District was held on **Wednesday, April 27, 2022 at 6:00 PM.** at the Alta Lakes Amenity Center located at 3108 Alta Lakes Blvd., Jacksonville, FL 32226.

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| Courtney Brackin | Board Supervisor, Chairman |
| W. Parker Pearman | Board Supervisor, Vice Chairman |
| Cassidy Hardison | Board Supervisor, Assistant Secretary |
| Kisha Mayo-Lewis | Board Supervisor, Assistant Secretary |
| Sylvester Wilkins | Board Supervisor, Assistant Secretary |

Also present were:

| | |
|-------------|---|
| Carol Brown | District Manager, Rizzetta & Co., Inc. |
| Chris Ernst | Account Manager, BrightView Landscape |
| Tony Shiver | Amenity Manager & President, First Coast CMS |

Also present via speaker phone:

| | |
|----------------|---|
| Katie Buchanan | District Counsel, Kutak Rock LLP |
| Vincent Dunn | District Engineer, Dunn & Associates, Inc. |

Audience members present

FIRST ORDER OF BUSINESS

Call to Order

Ms. Brackin called the meeting to order at 6:07 PM.

SECOND ORDER OF BUSINESS

Audience Comments on Agenda Items

Audience members comments included soccer agreement parking concerns, holiday lighting, ponds, No Fishing signage, lights and District property.

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THIRD ORDER OF BUSINESS

Consideration of Minutes of Meeting of the Board of Supervisors' Regular Meeting held January 26, 2022

On a motion by Ms. Brackin, seconded by Ms. Hardison, with all unanimously in favor, the Board approved the Minutes of Meeting of the Board of Supervisors' Regular Meeting held January 26, 2022, for Alta Lakes Community Development District.

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FOURTH ORDER OF BUSINESS

Consideration of Minutes of Meeting of the Audit Committee held on January 26, 2022

On a motion by Ms. Brackin, seconded by Ms. Mayo-Lewis, with all unanimously in favor, the Board approved the Minutes of Meeting of the Audit Committee held on January 26, 2022, for Alta Lakes Community Development District.

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FIFTH ORDER OF BUSINESS

Ratification of Operations & Maintenance Expenditures for December 2022, January 2022 & February 2022

On a motion by Ms. Brackin, seconded by Mr. Pearman, with all unanimously in favor, the Board ratified the of Operations & Maintenance Expenditures for December 2022, in the amount of \$50,652.13, January 2022, in the amount of \$51,374.23 and February 2022, in the amount of \$25,035.70, for Alta Lakes Community Development District.

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SIXTH ORDER OF BUSINESS

Staff Report

A. District Counsel

- 1.) Consideration of Kutak Rock Retention and Fee Agreement
Ms. Buchanan presented the Kutak Rock Retention and Fee Agreement.

On a motion by Mr. Wilkins, seconded by Mr. Pearman, with all unanimously in favor, the Board approved the Kutak Rock Retention and Fee Agreement, for Alta Lakes Community Development District.

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B. District Engineer

- 1.) Acceptance of Annual Engineer's Report
Mr. Dunn presented the Annual Engineer's Report. He stated there were no major issues identified. He did inform the Board that two property owners have altered District property. District Counsel and District Manager will work together in sending Notices to these owners to return property to original state.

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82 Board excused District Engineer from meeting.
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84 **C. Landscape Manager**

85 Mr. Ernst presented the BrightView Landscape Report, found under Tab 6, and
86 available to answer any questions from the Board. Concerns raised by Board
87 regarding non-CDD property. Discussion ensued.
88

89 **D. Amenity Manager**

90 1.) Amenity Manager Report, April 2022

91 Mr. Shiver presented the Amenity Manager Report, found under Tab 7. He
92 updated the Board that the District is still waiting for the final speaker to the
93 security camera system. Vendor has informed District they are looking to obtain a
94 speaker from another company. Board directed staff to request monitoring credit
95 for lack full service.
96

97 Mr. Shiver informed the Board that in a recent meeting with the Chair, she
98 requested he obtain proposals for relocating the soccer / goal posts. The first
99 proposal he presented was by Florida Carter, in the amount of \$32,609.00,
100 (Exhibit A) and the second proposal, from Greenway Lawn and Landscape, in the
101 amount of \$7,500.00 (Exhibit B).
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103 Board directed staff to request DR Horton to either relocate or pay for the
104 relocation of goal posts, as they felt it was a construction design flaw.
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On a motion by Ms. Brackin, seconded by Ms. Mayo-Lewis, with all unanimously in favor, the Board contingently approved the Greenway Lawn and Landscape proposal, in the amount of \$7,500.00, should DR Horton not agree to relocate them, for Alta Lakes Community Development District.

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107 2.) Consideration of Fence Proposal

108 Mr. Shiver informed the Board that in a recent meeting with the Chair, she
109 requested a proposal for the installation of a fence near Little Kern Lane. Mr.
110 Shiver presented the Board with a proposal from Duval Fence, in the amount of
111 \$3,634.71. (Exhibit C) After further discussion and review, it was identified that
112 this area is not owned by the CDD and therefore not a District matter.
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114 3.) Consideration of Holiday Lighting

115 Mr. Shiver reviewed the proposals found under Tab 7 and Exhibit D.
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On a motion by Ms. Brackin, seconded by Ms. Mayo-Lewis, with all unanimously in favor, the Board approved the 1st Coast TrimLight proposal, for Commerical Channel with 12" Spacing, in the amount of \$5,632.00 and the Control System, in the amount of \$1,020.00, for Alta Lakes Community Development District.

On a motion by Ms. Brackin, seconded by Ms. Hardison, with all unanimously in favor, the Board approved the installation of holiday lights for the rear entrance sign, with a Not to Exceed amount of \$1,200, for Alta Lakes Community Development District.

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Board requested staff to review signage at pool and add to additional signage for Pool Closed on Mondays, Fitness Center Rules and Pickleball Rules, if not currently posted.

Board directed staff to increase Eblast reminders.

E. District Manager

Ms. Brown presented the District Manager's Report (Exhibit E).

1.) Discussion of "No Fishing" Sign Placement

Ms. Brown informed the Board that the District received a complaint regarding a "No Fishing" sign placed directly in front of an owner's home on Red Koi. Resident asked for the District to remove the sign, stating there was second sign close to this one.

Another owner contacted the District requesting an additional "No Fishing" sign be installed next to their property on Spotted Bass Lane and the field..

On a motion by Ms. Brackin, seconded by Ms. Mayo-Lewis, with all unanimously in favor, the Board approved relocating the "No Fishing" sign on Red Koi to the field next to Spotted Bass, for Alta Lakes Community Development District.

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SEVENTH ORDER OF BUSINESS

Consideration of Recommendation of Audit Committee

On a motion by Ms. Brackin, seconded by Ms. Hardison, with all unanimously in favor, the Board accepted the Audit Committee's recommendation of Berger, Tombs, Elam, Gaines & Frank, for Alta Lakes Community Development District.

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EIGHTH ORDER OF BUSINESS

Consideration of Soccer Shots Agreement

On a motion by Mr. Pearman, seconded by Ms. Brackin, with all unanimously in favor, the Board approved the Soccer Shots Agreement, with 10% revenue sharing, authorizing the Board Chair to execute when presented, for Alta Lakes Community Development District.

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NINTH ORDER OF BUSINESS

Consideration of Northeast Florida Irrigation Renewal Proposal

On a motion by Ms. Brackin, seconded by Mr. Wilkins, with all unanimously in favor, the Board approved the Northeast Florida Irrigation Renewal Proposal, in the amount of \$1,125.00, for Alta Lakes Community Development District.

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TENTH ORDER OF BUSINESS

Ratification of Florida Pump Service Proposal

On a motion by Ms. Brackin, seconded by Mr. Pearman, with all unanimously in favor, the Board ratified the Florida Pump Service proposal, in the amount of \$3,429.25, for Alta Lakes Community Development District.

ELEVENTH ORDER OF BUSINESS

Consideration of Turner Pest Control Agreement

Board requested staff obtain additional proposals. Tabled.

TWELFTH ORDER OF BUSINESS

Consideration of Fitness Pro Renewal Proposal

On a motion by Mr. Pearman, seconded by Ms. Brackin, with all unanimously in favor, the Board approved the Fitness Pro Renewal proposal, in the annual amount of \$740.00, for Alta Lakes Community Development District.

THIRTEENTH ORDER OF BUSINESS

Consideration of Reserve Study Proposal(s)

On a motion by Ms. Brackin, seconded by Ms. Hardison, with all unanimously in favor, the Board approved the Community Advisors Reserve Study proposal, in the amount of \$3,000, for Alta Lakes Community Development District.

FOURTEENTH ORDER OF BUSINESS

Discussion on Audience Comments

Ms. Brown provided the Board with a copy of Resolution 2019-10, Designating Public Comment Period (Exhibit F) and reviewed with the Board. She informed the Board that it is a pretty easy process to make this change, however, the Board would need to understand the full implications. She informed the Board that increasing audience comments during the meetings could increase meeting duration and would result in an increase to staffing fees. The Board would want to take this into consideration when reviewing the proposed budget. Discussion ensued with no further action taken by Board.

FIFTHTEENTH ORDER OF BUSINESS

Consideration of Resolution 2022-03, Approving Proposed Fiscal Year 2022/2023 Budget & Setting Public Hearing

Ms. Brown presented the 2022/2023 proposed budget found under Tab 14.

On a motion by Ms. Brackin, seconded by Ms. Hardison, with all unanimously in favor, the Board adopted Resolution 2022-03, Approving Proposed Fiscal Year 2022/2023 Budget & Setting Public Hearing, to be held on July 27, 2022 at 6:00 PM in the Alta Lakes Amenity Center, for Alta Lakes Community Development District.

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SIXTEENTH ORDER OF BUSINESS

**Consideration of Resolution 2022-04,
Designating Date, Time and Location
for Landowners Meeting and Election**

Ms. Buchanan reviewed the Landowner Meeting and Election process. She informed the Board that each lot will have one vote and that proxies can be submitted.

On a motion by Ms. Brackin, seconded by Mr. Pearman, with all unanimously in favor, the Board adopted Resolution 2022-04, Designating Date, Time and Location for Landowners Meeting and Election, to be held on November 7, 2022 at 6:00 PM, in the Alta Lakes Amenity Center, for Alta Lakes Community Development District.

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SEVENTEETH ORDER OF BUSINESS

**Supervisor Requests and Audience
Comments**

Supervisor Requests:

Supervisor Hardison requested staff to inform the landowners of the upcoming Landowner Election and for information to be included on the website, Eblasts and Message Board.

Supervisor Mayo-Lewis requested staff to utilize resident volunteers to maintain message board.

The Chair requested staff to inspect the mailbox lighting and maintenance issues.

Audience Comments:

Audience commented on speed bumps, budget increases, lights at entrance, multiple proposals, gym maintenance and code enforcement.

EIGHTEETH ORDER OF BUSINESS

Adjournment

On a motion by Mr. Pearman, seconded by Ms. Brackin, with all unanimously in favor, the Board adjourned the meeting at 8:57 PM for Alta Lakes Community Development District.

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DRAFT

Secretary / Assistant Secretary

Chairman / Vice Chairman

Exhibit A

Alta Lakes CDD Field – Scope of Work

- Demolition of existing goal posts and associated footers.
- Haul off and disposal of goal post material.
- Layout and orientation will be done to industry standard unless owner desires specific dimensions.
- Remediation of area disturbed through the course of work will be done through grading and seed.
- Purchase and installation of (2) H- Style highschool Combination Football/Soccer Goal Systems with 20' Uprights. 4" O.D Aluminum poles. Ground sleeves, netting, 4' directional wind flags included. Powder coated white.

*Please note:

Due to freight and rising materials this price is only valid until 5/26/2022.

This quote is limited to the work outlined in the above scope.

Price:
\$32,609

Exhibit B

Greenway Lawn and Landscape
4930 Spring Park Rd
Jacksonville, FL 32207 US
jdgreenwaylawns@gmail.com



Estimate

ADDRESS

Alta Lakes
3108 Alta Lakes Blvd,
Jacksonville FL 32226

ESTIMATE # 5592

DATE 04/22/2022

| ACTIVITY | QTY | RATE | AMOUNT |
|--|-----|----------|-------------------|
| Landscape 2 Goal post replacement Remove existing soccer goal post that is closest to existing clubhouse, reinstall goal post to face east it will have to be slightly turned Remove existing goal post closet to existing volleyball court Reinstall goal post to face west Goal posts will have to be dismantled; all existing concrete chipped away and reinstalled to location designated by customer Install goal posts a depth of 4' and secure with fresh concrete | 1 | 7,500.00 | 7,500.00 |
| TOTAL | | | \$7,500.00 |

Accepted By

Accepted Date

Exhibit C



DUVAL FENCE, INC.

DUVAL FENCE, INC.
Jacksonville, FL 32257
www.duvalfence.com

5151 Sunbeam Road, Suite 13
904-260-4747

PROPOSAL/CONTRACT

Page 1
04/26/2022

Customer Information:

ALTA LAKES CDD
TONY SHIVER
3107 Little Kern Ln
Jacksonville, FL 32225

Job Information:

JOSH L

Notes:

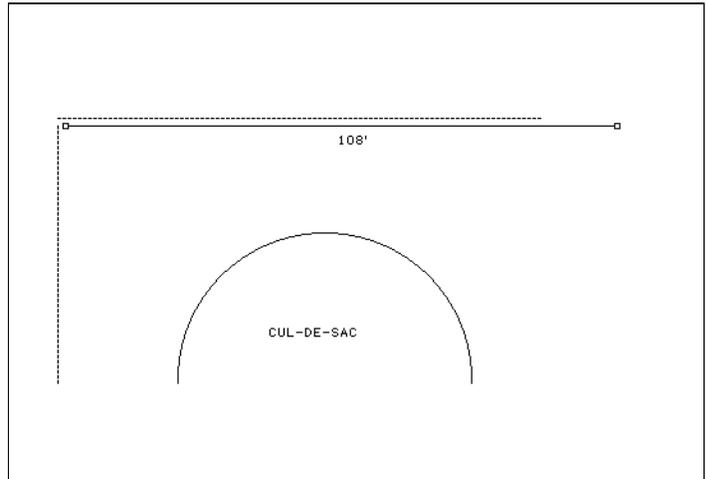
- FURNISH AND INSTALL:

-108' OF 6' HIGH VINYL PRIVACY FENCE

STYLE: TONGUE AND GROOVE
COLOR: WHITE

ALL POST ARE SET IN CONCRETE FOOTINGS

PRICE INCLUDES MATERIALS & INSTALLATION
TERMS: 50% DOWN BALANCE ON COMPLETION



DUVAL FENCE, INC. agrees to guarantee above fence to be free from defects in materials and workmanship for one year.

DUVAL FENCE, INC. shall advise the customer as to local zoning regulations but responsibility for complying with said regulations and obtaining any required permits shall rest with the customer. DUVAL FENCE, INC. will assist the customer, upon request, in determining where the fence is to be erected, but under no circumstance does DUVAL FENCE, INC. assume any responsibility concerning property lines or in any way guarantee their accuracy. If property pins cannot be located it is recommended that the customer have the property surveyed.

DUVAL FENCE, INC. will assume the responsibility for having underground public utilities located and marked. However, DUVAL FENCE, INC. assumes no responsibility for unmarked sprinkler lines, or any other unmarked buried lines or objects. The customer will assume all liability for any damage caused by directing DUVAL FENCE, INC. to dig in the immediate vicinity of known utilities.

The final billing will be based on the actual footage of fencing built and the work performed. Partial billing for materials delivered to the job site and work completed may be sent at weekly

intervals. Adjustments for material used on this job and adjustments for labor will be charged or credited at the currently established rates. Additional charges for any extra work not covered in this contract that was requested by the customer will also be added. The full amount of this contract along with any additional charges will become payable upon completion of all work whether or not it has been invoiced.

A finance charge of 1 1/2% per month (or a minimum of \$1.00), which is an annual percentage rate of 18%, shall be applied to accounts that are not paid within 10 days after completion of any work invoiced. All materials will remain the property of DUVAL FENCE, INC. until all invoices pertaining to this job are paid in full. The customer agrees to pay all interest and any costs incurred in the collection of this debt.

Contract Amount: \$ 3643.71
Down Payment: \$ 1821.85
Balance Due: \$ 1821.86

Approved & Accepted for Customer:

Customer Date

Accepted for DUVAL FENCE, INC.:

Salesperson Date

Exhibit D

First Coast Trimlight, LLC

822 10th Ave South.

Jacksonville Beach, FL 32250 US

jon@fctrimlight.com

<https://fctrimlight.com>



Estimate

ADDRESS

Tony Shiver

85200 Amaryllis Court, Fernandina Beach FL United States

tony@firstcoastcms.com ♦ 904-506-8410

ESTIMATE

08551492

DATE

03/30/2022

EXPIRATION DATE

04/29/2022

1) COMMERCIAL CHANNEL WITH 12" SPACING

| DESCRIPTION | QTY | | |
|---|-----|-----------------|-------------------|
| Commercial 12" spacing <i>Commercial Trimlight 12" spacing (priced per foot)</i> | 176 | | |
| | | SUBTOTAL | \$5,632.00 |
| | | TAX | \$0.00 |
| | | TOTAL | \$5,632.00 |

2) COMMERCIAL CHANNEL WITH 9" SPACING

| DESCRIPTION | QTY | | |
|---|-----|-----------------|-------------------|
| Commercial 9" spacing <i>Commercial Trimlight 9" spacing (priced per foot)</i> | 176 | | |
| | | SUBTOTAL | \$5,984.00 |
| | | TAX | \$0.00 |
| | | TOTAL | \$5,984.00 |

3) COMMERCIAL CHANNEL WITH 6" SPACING

| DESCRIPTION | QTY | | |
|---|-----|-----------------|-------------------|
| Commercial 6" spacing <i>Commercial Trimlight 6" spacing (priced per foot)</i> | 176 | | |
| | | SUBTOTAL | \$6,336.00 |

| | | |
|---|--------------|-------------------|
| | TAX | \$0.00 |
| Commercial channel with 6" spacing | TOTAL | \$6,336.00 |

4) CONTROL SYSTEM

| DESCRIPTION | QTY | |
|--|-----|-----------------------------|
| Control System - EDGE | | |
| <i>12volt power supply (50-500watt) - UL Certified - Lifetime Warranty - Wifi 2.4G Trimlight controller, power cable, and enclosure box with new cloud-based Trimlight EDGE control box.</i> | 2 | |
| Surge Protector | 1 | |
| <i>120v plug-in style surge protector. 640Joules</i> | | |
| Cable Cover | | |
| <i>Color matched cable cover used on roof, walls, and jumping from one channel to another.</i> | 10 | |
| | | |
| | | SUBTOTAL |
| | | \$1,020.00 |
| | | TAX |
| | | \$0.00 |
| | | Control system TOTAL |
| | | \$1,020.00 |

ACCEPTED BY _____

ACCEPTED DATE _____

Exhibit E



Rizzetta & Company

UPCOMING DATES TO REMEMBER

- **Next Meeting:** July 27, 2022 at 6:00 PM
- **FY 2020-2021 Audit Completion Deadline:** June 30, 2022
- **Next Election (Seats 1, 2 & 3):** Landowner Election Date to Be Established (Seats currently held by Kisha Mayo-Lewis, W. Parker Pearman & Courtney Brackin)
- **Series 2019 Bond Maturity Date:** May 1, 2049

District Manager's Report

April 27

2022

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FINANCIAL SUMMARY

03/31/22

General Fund Cash & Investment Balance:

\$480,628*

Reserve Fund Cash & Investment Balance:

\$**

Total Fund Balance YTD Actual:

\$480,628

Total Expenditure YTD Variance:

**\$50,198
Under Budget**

***General Fund Cash:** Includes FY 21/22 AR of \$1,569.81

****Reserve Fund Cash:** No account has been established

*****Line Items with Significant YTD Variance Over Budget:** Fountain Service Repairs & Maintenance (\$5,983)



Updates:

First Quarter Website ADA Audit Passed Inspection

District Engineer's Annual Report has been forwarded to staff to review and provide District with proposals for the issues identified.

Doody Daddy informed and provided photos to the District of a pet station damaged beyond repair. Pet station has been approved for replacement and the cost is \$437.00.

Frank's Pool Service Agreement was not executed by either party. Vendor asked for an additional disclaimer regarding further damage to the existing pool plaster crack. Board Chair has directed staff to obtain revised proposals from vendors for the fall Board meeting.

Greenway Lawn and Landscape are working with the District Engineer and reviewing and understanding the scope of work for the volleyball court repairs. The District has received the payment from DR Horton, in the amount of \$9,200, for the volleyball court repairs.

Comcast Business Agreement was executed by the Chair on February 11, 2022.

Solitude Cattail removal on ponds 16 & 17 took place on March 15, 2022.

Exhibit F

RESOLUTION 2019-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR THE PUBLIC'S OPPORTUNITY TO BE HEARD; DESIGNATING PUBLIC COMMENT PERIODS; DESIGNATING A PROCEDURE TO IDENTIFY INDIVIDUALS SEEKING TO BE HEARD; ADDRESSING PUBLIC DECORUM; ADDRESSING EXCEPTIONS; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, Alta Lakes Community Development District ("District") is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated in the City of Jacksonville, Florida; and

WHEREAS, Chapter 190, Florida Statutes, authorizes the District to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, Section 286.0114, Florida Statutes, requires that members of the public be given a reasonable opportunity to be heard on a proposition before a board or commission; and

WHEREAS, Section 286.0114, Florida Statutes, sets forth guidelines for rules and policies that govern the public's opportunity to be heard at a public meeting; and

WHEREAS, the District's Board of Supervisors ("Board") finds that it is in the best interests of the District to adopt by resolution a policy (the "Public Comment Policy") for immediate use and application.

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

SECTION 1. DESIGNATING PUBLIC COMMENT PERIODS. The District's Chairperson, his or her designee, or such other person conducting a District meeting ("Presiding Officer"), shall ensure that there is at least one period of time ("Public Comment Period") in the District's meeting agenda whereby the public has an opportunity to be heard on propositions before the Board, as follows:

- a) An initial Public Comment Period shall be provided at the start of each Board meeting before consideration of any propositions by the Board. In the event there are propositions that come before the Board that are not listed on the agenda, the Presiding Officer shall announce a Public Comment Period on such proposition prior to the Board voting on the matter. A second Public Comment Period shall be provided upon the conclusion of business items.

- b) Speakers shall be permitted to address any agenda item during the initial Public Comment Period. Speakers shall be permitted to address any item of concern during the second Public Comment Period.
- c) Individuals wishing to make a public comment are limited to three (3) minutes per person. Potential speakers may not assign his/her three (3) minutes to extend another speaker's time.
- d) The Presiding Officer may extend or reduce the time periods set forth herein in order to facilitate orderly and efficient District business, provided however that a reasonable opportunity for public comment shall be provided consistent with the requirements of Section 286.0114, Florida Statutes. The Presiding Officer may also elect to set and announce additional Public Comment Periods if he or she deems it appropriate.

SECTION 2. DESIGNATING A PROCEDURE TO IDENTIFY INDIVIDUALS SEEKING TO BE HEARD. Unless otherwise directed and declared by the Presiding Officer, individuals seeking to be heard on propositions before the Board shall identify themselves by a show of hands at the beginning of each Public Comment Period, as announced by the Presiding Officer. Alternatively, in the event that public attendance is high, and/or if otherwise in the best interests of the District in order to facilitate efficient and orderly District business, the Presiding Officer may require individuals to complete speaker cards that include the individual's name, address, the proposition on which they wish to be heard, the individual's position on the proposition (i.e., "for," "against," or "undecided"), and if appropriate, to indicate the designation of a representative to speak for the individual or the individual's group. In the event large groups of individuals desire to speak, the Presiding Officer may require each group to designate a representative to speak on behalf of such group. Any attorney hired to represent an individual or company's interests before the Board shall notify the Board of such representation prior to proving any public comment.

Sections 1 and 2 herein shall be deemed to apply only to District Board meetings, but the Presiding Officer of a District workshop in his or her discretion may elect to apply such Sections to District workshops.

SECTION 3. PUBLIC DECORUM. The following policies govern public decorum at public meetings and workshops:

- a) Each person addressing the Board shall proceed to the place assigned for speaking, and should state his or her name and address in an audible tone of voice for the public record.
- b) All remarks shall be addressed to the Board as a body and not to any member thereof or to any staff member. No person other than a Board Supervisor or District staff member shall be permitted to enter into any discussion with an individual speaker while he or she has the floor, without the permission of the Presiding Officer.

- c) Nothing herein shall be construed to prohibit the Presiding Officer from maintaining orderly conduct and proper decorum in a public meeting. Speakers shall refrain from disruptive behavior, and from making vulgar or threatening remarks. Speakers shall refrain from launching personal attacks against any Board Supervisor, District staff member, or member of the public. The Presiding Officer shall have the discretion to remove any speaker who disregards these policies from the meeting.
- d) In the case that any person is declared out of order by the Presiding Officer and ordered expelled, and does not immediately leave the meeting facilities, the following steps may be taken:
- i. The Presiding Officer may declare a recess.
 - ii. The Presiding Officer may contact the local law enforcement authority.
 - iii. In case the person does not remove himself or herself from the meeting, the Presiding Officer may request that he or she be placed under arrest by local law enforcement authorities for violation of Section 871.01, Florida Statutes, or other applicable law.

SECTION 4. EXCEPTIONS. The Board recognizes and may apply all applicable exceptions to Section 286.0114, including those set forth in Section 286.0114(3) and other applicable law. Additionally, the Presiding Officer may alter the procedures set forth in this Public Comment Policy for public hearings and other special proceedings that may require a different procedure under Florida law.

SECTION 5. SEVERABILITY. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 6. EFFECTIVE DATE. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 27th day of November, 2018.

ATTEST:



Secretary/Assistant Secretary

**ALTA LAKES COMMUNITY
DEVELOPMENT DISTRICT**



Chairman/Vice Chairman, Board of
Supervisors

Tab 2

MINUTES OF MEETING

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

**ALTA LAKES
COMMUNITY DEVELOPMENT DISTRICT**

The **Audit Committee** meeting of the Board of Supervisors' Audit Committee for the Alta Lakes Community Development District was held on **Wednesday, April 27, 2022 at 6:00 PM** at the Alta Lakes Amenity Center located at 3108 Alta Lakes Blvd., Jacksonville, FL 32226. Following is the agenda for the meeting.

| | |
|-------------------|--|
| Courtney Brackin | Board Supervisor, Chairman |
| W. Parker Pearman | Board Supervisor, Vice Chairman |
| Cassidy Hardison | Board Supervisor, Assistant Secretary |
| Kisha Mayo-Lewis | Board Supervisor, Assistant Secretary |
| Sylvester Wilkins | Board Supervisor, Assistant Secretary |

Also present were:

| | |
|-------------|---|
| Carol Brown | District Manager, Rizzetta & Co., Inc. |
| Chris Ernst | Account Manager, BrightView Landscape |
| Tony Shiver | Amenity Manager & President, First Coast CMS |

Present via speaker phone:

| | |
|----------------|---|
| Katie Buchanan | District Counsel, Kutak Rock LLP |
| Vincent Dunn | District Engineer, Dunn & Associates, Inc. |

Audience members present.

FIRST ORDER OF BUSINESS

Call to Order

Ms. Brackin called the meeting to order at 6:00 PM

SECOND ORDER OF BUSINESS

**Review and Ranking of Proposals
for Audit Services**

Audit Committed reviewed two (2) proposals. Discussion ensued.

| |
|--|
| On a motion by Ms. Brackin, seconded by Mr. Wilkins, with all unanimously in favor, the Audit Committee ranked, as attached in Exhibit A, and recommends Berger, Toombs, Elam, Gaines & Frank, for Audit Services for Alta Lakes Community Development District. |
|--|

FOURTH ORDER OF BUSINESS

ADJOURNMENT

On a motion by Ms. Brackin, seconded by Mr. Pearman, with all unanimously in favor, the Audit Committee adjourned the meeting at 6:09 PM for Alta Lakes Community Development District.

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Secretary / Assistant Secretary

Chairman / Vice Chairman

DRAFT

Exhibit A

Alta Lakes CDD

Audit Proposal Review Committee Evaluation Spread Sheet 4/27/2022

| Bidder's Name | Total Audit Price | Ability of Personnel | Proposer's Experience | Understanding of Scope of Work | Ability to Furnish Required Services | Price | Total Points |
|--------------------------------------|---|----------------------|-----------------------|--------------------------------|--------------------------------------|------------------|-------------------|
| | | <i>20 Points</i> | <i>20 Points</i> | <i>20 Points</i> | <i>20 Points</i> | <i>20 Points</i> | <i>100 Points</i> |
| Berger, Toombs, Elam, Gaines & Frank | FY 2022 \$3,675 FY 2023 \$3,675 FY 2024 \$3,800 FY 2025 \$3,925 FY 2026 \$3,925 | 19 | 20 | 20 | 20 | 20 | 99 |
| | | | | | | | |
| Grau & Associates | FY 2022 \$4,200 FY 2023 \$4,400 FY 2024 \$4,600 FY 2025 \$4,800 FY 2026 \$5,000 | 20 | 20 | 20 | 20 | 17 | 97 |

Committee Member's Names: Courtney Brackin, W. Parker Pearman, Cassidy Hardison, Kisha Mayo-Lewis, & Sylvester Wilkins

Tab 3

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FL 33614

**Operations and Maintenance Expenditures
March 2022
For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from March 1, 2022 through March 31, 2022. This does not include expenditures previously approved by the Board.

The total items being presented:

Approval of Expenditures: **\$28,741.00**

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures

March 1, 2022 Through March 31, 2022

| <u>Vendor Name</u> | <u>Check Number</u> | <u>Invoice Number</u> | <u>Transaction Description</u> | <u>Check Amount</u> |
|--|---------------------|-----------------------------------|---|---------------------|
| AlphaDog Audio, Video, Security, LLC | 1561 | 22299 | ADC Access Door Addon 03/22 | \$ 80.00 |
| BrightView Landscape Services, Inc | 1562 | 7777334 | Landscape Maintenance 03/22 | \$ 7,573.50 |
| Comcast | 2022031722-1 | 8495-74-120- 3378488 02/22 | Monthly Cable & Internet 02/22 | \$ 313.04 |
| Doody Daddy | 1563 | 2203 | Pet Station Maintenance 03/22 | \$ 361.00 |
| First Coast Contract Maintenance Service, LLC | 1564 | 6412 | Amenity Services 03/22 | \$ 2,261.00 |
| First Coast Contract Maintenance Service, LLC | 1564 | 6494 | Installation of Signs 01/22 | \$ 400.00 |
| First Coast Contract Maintenance Service, LLC | 1559 | 6533 | Purchase Reimbursements 03/22 | \$ 488.37 |
| Innovative Fountain Services | 1556 | 2022531 | New Fountain Motor 2/22 | \$ 4,077.75 |
| Innovative Fountain Services | 1560 | 2022563 | Monthly Fountain Maintenance 02/22 | \$ 674.30 |
| Jacksonville Daily Record | 1557 | 22-01285D | Legal Advertising 02/22 | \$ 130.25 |
| JEA | 2022031722-2 | 9415158183 01/31/22 - 03/01/22 | Account #9415158183 01/31/22 - 03/01/22 | \$ 4,039.57 |
| Kutak Rock, LLP | 1565 | 3020373 | General Legal Fees 01/22 | \$ 2,333.00 |
| Republic Services #687 | 2022031722-3 | 0687-001206400 | Monthly Trash Removal 03/22 | \$ 165.38 |
| Rizzetta & Company, Inc. | 1558 | INV0000066307 | District Management Fees 03/22 | \$ 4,144.84 |

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures

March 1, 2022 Through March 31, 2022

| <u>Vendor Name</u> | <u>Check Number</u> | <u>Invoice Number</u> | <u>Transaction Description</u> | <u>Check Amount</u> |
|---------------------------------|---------------------|-----------------------|---------------------------------------|----------------------------|
| Solitude Lake Management LLC | 1566 | PI-A00771185 | Lake & Pond Management Services 03/22 | \$ <u>1,699.00</u> |
| Report Total | | | | \$ <u>28,741.00</u> |

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FL 33614

**Operations and Maintenance Expenditures
April 2022
For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from April 1, 2022 through April 30, 2022. This does not include expenditures previously approved by the Board.

The total items being presented:

Approval of Expenditures: **\$32,479.35**

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures

April 1, 2022 Through April 30, 2022

| <u>Vendor Name</u> | <u>Check Number</u> | <u>Invoice Number</u> | <u>Transaction Description</u> | <u>Check Amount</u> |
|--|---------------------|-------------------------------|--|---------------------|
| AlphaDog Audio, Video, Security, LLC | 001571 | 23070 | ADC Access Door Addon, Cloud access, Video monitoring 04/22 | \$ 555.00 |
| BrightView Landscape Services, Inc | 001576 | 7821130 | Landscape Maintenance 04/22 | \$ 7,573.50 |
| Comcast | 20223004 | | Monthly Cable & Internet 03/22 | \$ 1.00 |
| Comcast | 20222704 | 8495-74-120- 3378488 03/22 | Monthly Cable & Internet 03/22 | \$ 308.16 |
| Doody Daddy | 001577 | 2204 | Pet Station Maintenance 04/22 | \$ 361.00 |
| Dunn & Associates, Inc. | 001578 | 22-301 | Engineering General Services 02/22 - 04/22 | \$ 2,900.31 |
| First Coast Contract Maintenance Service, LLC | 001573 | 6497 | Amenity Services 03/22 | \$ 2,261.00 |
| First Coast Contract Maintenance Service, LLC | 001573 | 6619 | Purchase Reimbursements 03/22 | \$ 3,481.69 |
| Florida Pump Service, Inc | 001579 | 83535 | Pulled Fountain Pump For Repairs 04/22 | \$ 450.00 |
| Innersync Studio, Ltd dba. Campus Suite | 001572 | 20252 | Website Service ADA Compliance 04/22 | \$ 384.38 |
| Innovative Fountain Services | 001567 | 2022666 | Monthly Fountain Maintenance 03/22 | \$ 705.13 |
| Jacksonville Daily Record | 001574 | 22-02338D | Legal Advertising 04/22 | \$ 106.63 |

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures

April 1, 2022 Through April 30, 2022

| <u>Vendor Name</u> | <u>Check Number</u> | <u>Invoice Number</u> | <u>Transaction Description</u> | <u>Check Amount</u> |
|---------------------------------|---------------------|-----------------------|---|----------------------------|
| JEA | 20222705 | 9415158183 | Account #9415158183 03/01/2022 - 03/01/2022 - 03/30/2022 | \$ 3,893.85 |
| Kutak Rock, LLP | 001575 | 3024492 | General Legal Fees 02/22 | \$ 629.00 |
| North Florida Irrigation, Inc | 001568 | 0005747622-001 | Warranty Repair for Fountain Motor 03/22 | \$ 541.94 |
| Republic Services #687 | 20222706 | 0687-001213702 | Monthly Trash Removal 04/22 | \$ 206.92 |
| Rizzetta & Company, Inc. | 001569 | INV0000067050 | District Management Fees 04/22 | \$ 4,144.84 |
| Solitude Lake Management LLC | 001570 | PI-A00780042 | Cattail Removal 03/22 | \$ 2,276.00 |
| Solitude Lake Management LLC | 001580 | PI-A00788257 | Lake & Pond Management Services 04/22 | \$ 1,699.00 |
| Report Total | | | | <u>\$ 32,479.35</u> |

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FL 33614

**Operations and Maintenance Expenditures
May 2022
For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2022 through May 31, 2022. This does not include expenditures previously approved by the Board.

The total items being presented:

Approval of Expenditures: **\$33,326.19**

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures

May 1, 2022 Through May 31, 2022

| Vendor Name | Check Number | Invoice Number | Transaction Description | Check Amount |
|---|--------------|---------------------------|---|--------------|
| AlphaDog Audio, Video, Security, LLC | 1581 | 23733 | Reinstalled Lock 04/22 | \$ 170.00 |
| AlphaDog Audio, Video, Security, LLC | 1588 | 23840 | ADC Access Door Addon, Cloud access, Video monitoring 05/22 | \$ 555.00 |
| BrightView Landscape Services, Inc | 1589 | 7861087 | Landscape Maintenance 05/22 | \$ 7,573.50 |
| Cassidy Hardison | 1583 | CH042722 | BOS Meeting 04/27/2022 | \$ 200.00 |
| Comcast | 2022052422-1 | 8495-74-120-3378488 04/22 | Monthly Cable & Internet 04/22 | \$ 308.12 |
| Doody Daddy | 1590 | 2205 | Pet Station Maintenance 05/22 | \$ 361.00 |
| Doody Daddy | 1590 | Replacement | Pet Station Maintenance 04/22 | \$ 437.00 |
| Dunn & Associates, Inc. | 1594 | 22-359 | Engineering General Services 04/22 | \$ 551.25 |
| Duval County Health Department | 1598 | 16-BID-5883089 | Pool Fee 05/22 | \$ 325.00 |
| Duval County Health Department | 1598 | 16-BID-5897124 | Pool Fee 05/22 | \$ 200.00 |
| First Coast Contract Maintenance Service, LLC | 1582 | 6585 | Amenity Services 04/22 | \$ 2,261.00 |
| First Coast Contract Maintenance Service, LLC | 1591 | 6663 | Amenity Services 06/22 | \$ 2,261.00 |

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures

May 1, 2022 Through May 31, 2022

| <u>Vendor Name</u> | <u>Check Number</u> | <u>Invoice Number</u> | <u>Transaction Description</u> | <u>Check Amount</u> |
|--|---------------------|----------------------------|--|---------------------|
| First Coast Contract Maintenance Service, LLC | 1591 | 6698 | Purchase Reimbursements 04/22 | \$ 1,027.72 |
| First Coast Contract Maintenance Service, LLC | 1595 | 6725 | Relocation of Sign 05/22 | \$ 82.50 |
| First Coast Contract Maintenance Service, LLC | 1597 | 6740 | Misc Labor Charges 05/22 | \$ 170.00 |
| First Coast Trimlight, LLC | 1599 | 1366 | Spacing, Control System, Surge Protector, Cable Cover 05/22 | \$ 3,326.00 |
| Innovative Fountain Services | 1592 | 2022749 | Monthly Fountain Maintenance 04/22 | \$ 707.91 |
| Innovative Fountain Services | 1600 | 2022888 | Monthly Fountain Maintenance 05/22 | \$ 679.94 |
| JEA | 2022052422-2 | 9415158183 03/30/2022 - | Account #9415158183 04/22 | \$ 4,301.13 |
| Kisha Mayo-Lewis | 1584 | KML042722 | BOS Meeting 04/27/2022 | \$ 200.00 |
| Kutak Rock, LLP | 1593 | 3040192 | Legal Services 03/22 | \$ 1,178.00 |
| Republic Services #687 | 2022052422-3 | 0687-001221413 | Monthly Trash Removal 05/22 | \$ 206.28 |
| Rizzetta & Company, Inc. | 1586 | INV0000067842 | District Management Fees 05/22 | \$ 4,144.84 |
| Solitude Lake Management LLC | 1596 | PI-A00807771 | Lake & Pond Management Services 05/22 | \$ 1,699.00 |

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures
May 1, 2022 Through May 31, 2022

| <u>Vendor Name</u> | <u>Check Number</u> | <u>Invoice Number</u> | <u>Transaction Description</u> | <u>Check Amount</u> |
|------------------------|---------------------|-----------------------|--------------------------------|----------------------------|
| Sylvester Wilkins | 1587 | SW042722 | BOS Meeting 04/27/2022 | \$ 200.00 |
| William Parker Pearman | 1585 | PP042722 | BOS Meeting 04/27/2022 | \$ 200.00 |
| Report Total | | | | <u>\$ 33,326.19</u> |

Tab 4

ALTA LAKES

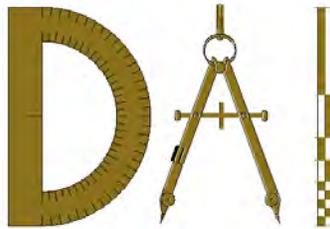
COMMUNITY DEVELOPMENT DISTRICT

20 Year Stormwater Needs Analysis Report

Prepared for:

**BOARD OF SUPERVISORS
ALTA LAKES CDD**

June 3, 2022



Prepared By:

**DUNN & ASSOCIATES, INC.
8647 Baypine Road, Suite 200
Jacksonville, Florida 32256**

TABLE OF CONTENTS

TABLE OF CONTENTS.....2

LIST OF EXHIBITS.....3

1.0 INTRODUCTION4

2.0 GENERAL.....4

ATTACHMENTS5

LIST OF EXHIBITS

Exhibit No.

Title

1

Master Drainage Plan CDD

1.0 INTRODUCTION

The Alta Lakes Community Development District ("CDD" or the "District") is a local special purpose government entity established in November 2018. The District contains approximately 279 acres of land located within Duval County, Florida. The stormwater system for the project is complete. The District provides a long-term solution to the operation and maintenance of the community stormwater facilities.

2.0 GENERAL

As part of the 2021 regular session, the Florida Legislature recognized the need for a long term planning process for stormwater and wastewater. Section 403.9302, Florida Statutes, requires a 20-year needs analysis from the local governments providing stormwater services. The guidelines for this report indicated that because this planning document is forward-looking, it will necessarily include a large number of assumptions about future actions. These assumptions should be based on any available information coupled with best professional judgment of the individuals completing the document. As such, the information compiled within the following report is based upon previous construction plans, site visits, on-going stormwater maintenance activities, historical cost data and future anticipated stormwater maintenance costs.

Stormwater Facilities

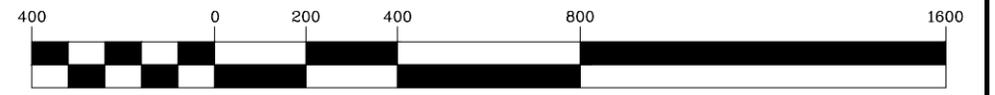
The stormwater facilities in Alta Lakes CDD consist of stormwater ponds to capture and treat stormwater runoff from developed areas and control structures that regulate the volume of water detained and detention periods. The storm sewer conveyance system will remove surface drainage from the roadways via curb and gutter, swales/ditches, storm inlets and culvert pipes that will collect and convey surface drainage to proposed stormwater detention ponds for storage, treatment and flood protection.

ATTACHMENTS

1 Stormwater Needs Analysis Parts 1-4

2 Stormwater Needs Analysis Parts 5-8

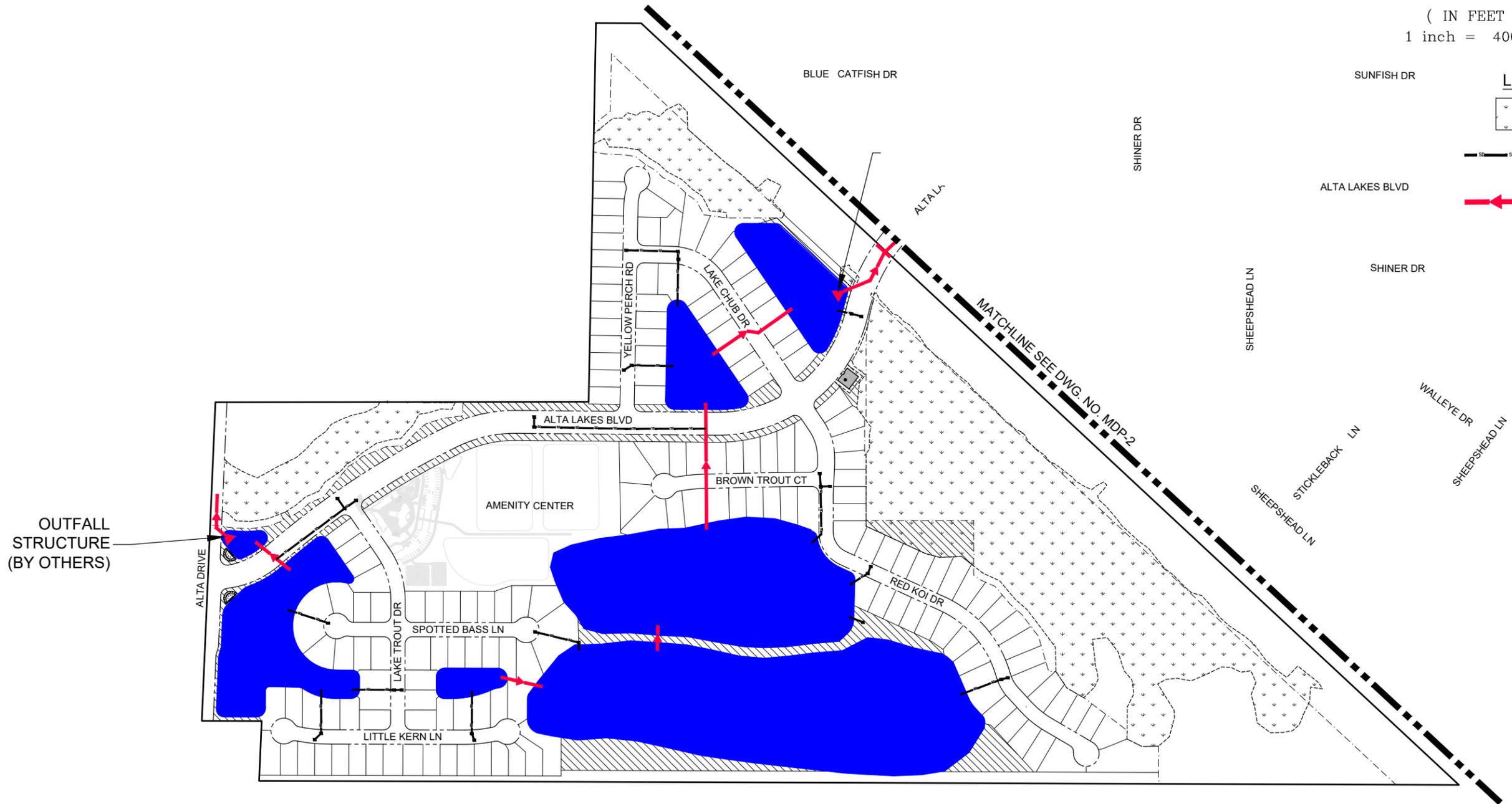
GRAPHIC SCALE



(IN FEET)
1 inch = 400 ft.

LEGEND

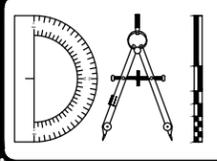
- = WETLANDS
- = INTERIOR STORM STRUCTURES & PIPES
- = POND INTERCONNECTING PIPES W/ FLOW DIRECTION



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| REVISIONS | | | |
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| NO. | DATE | DESCRIPTION | BY: |
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| DESIGNED BY: | DAI |
| DRAWN BY: | SM |
| CHECKED BY: | V. DUNN |
| SCALE: | 1" = 400' |
| DATE: | June 1, 2022 |
| PROJ. NO.: | 1507-425-20SW |



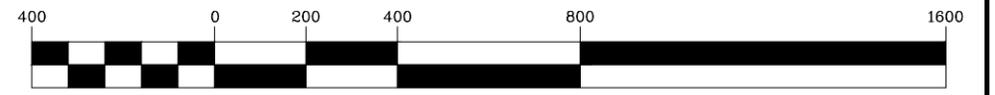
Dunn & Associates, Inc.
 CIVIL ENGINEERS / LAND PLANNERS
 8647 Baypine Road, Suite 200
 Jacksonville, Florida 32256
 Phone: (904)363-8916 Fax: (904)363-8917
 www.dunneng.com

ALTA LAKES
 FOR:
 ALTA LAKES CDD
 DUVAL COUNTY, FLORIDA
 MASTER DRAINAGE PLAN - CDD

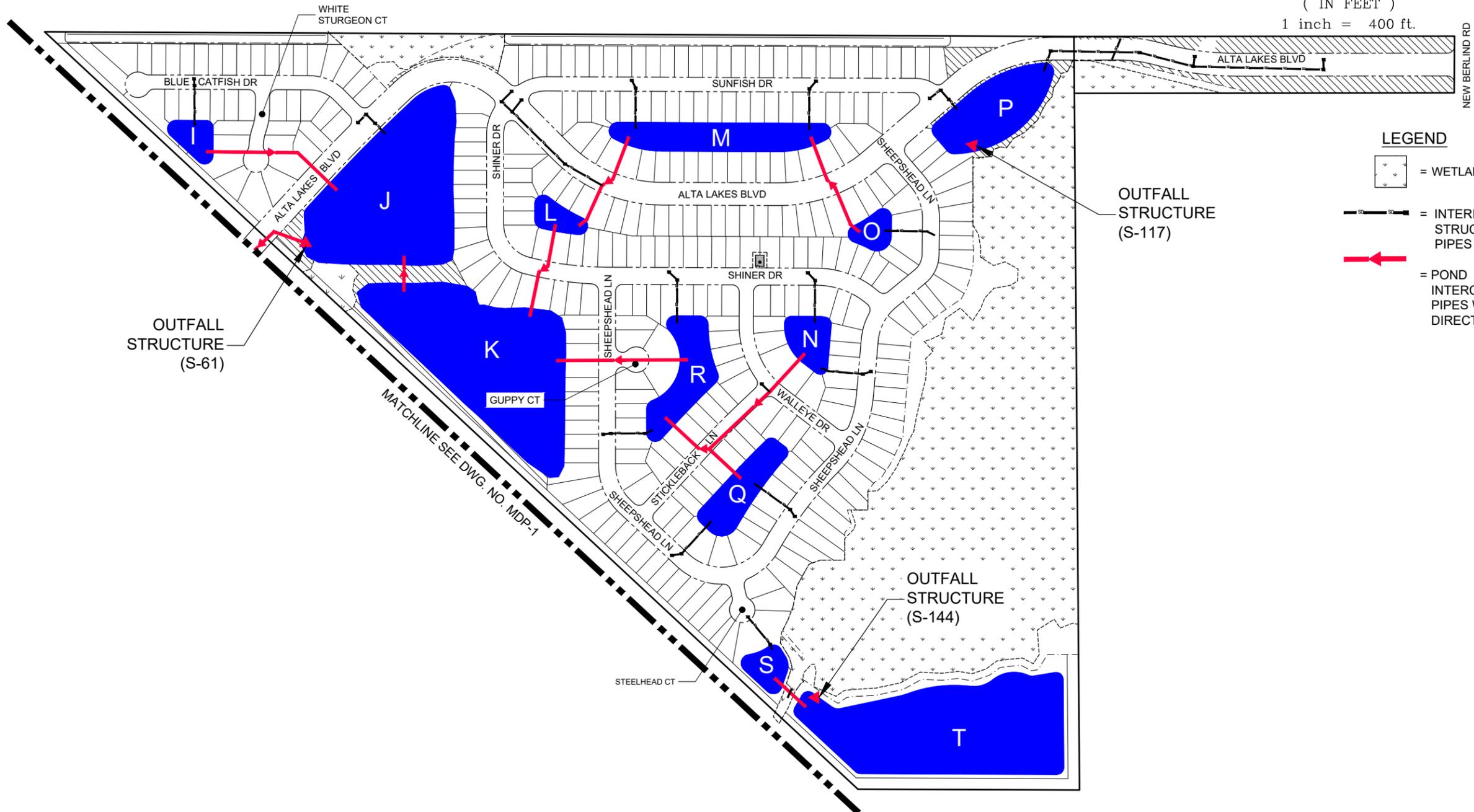
VINCENT J. DUNN ENGINEER NO. 39452
 DAVID M. TAYLOR ENGINEER NO. 44164
 GLEN R. WIEGER ENGINEER NO. 81419
 CERTIFICATE OF AUTHORIZATION NO. 27168

SHEET 1 of 2
MDP-1

GRAPHIC SCALE



(IN FEET)
1 inch = 400 ft.



LEGEND

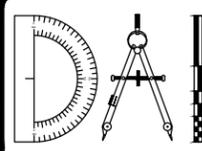
- = WETLANDS
- = INTERIOR STORM STRUCTURES & PIPES
- = POND INTERCONNECTING PIPES W/ FLOW DIRECTION



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| REVISIONS | | DESIGNED BY: | DAI |
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| NO. | DATE | DESCRIPTION | BY: |
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| CHECKED BY: | V. DUNN |
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| DATE: | June 1, 2022 |
| PROJ. NO.: | 1507-425-20SW |

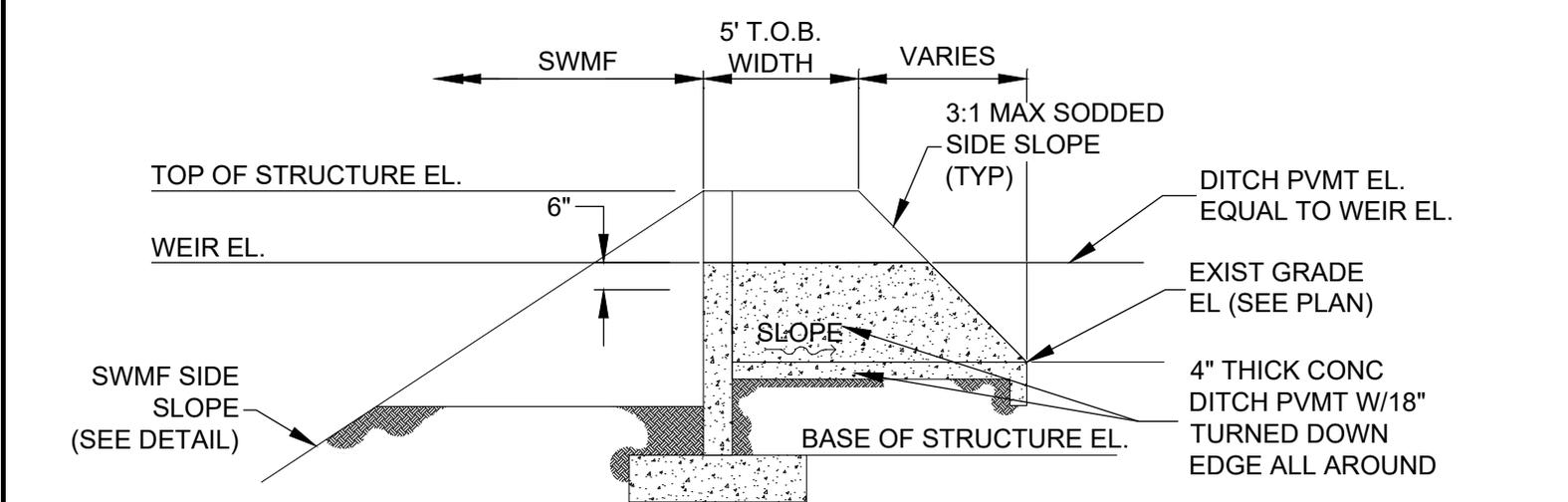
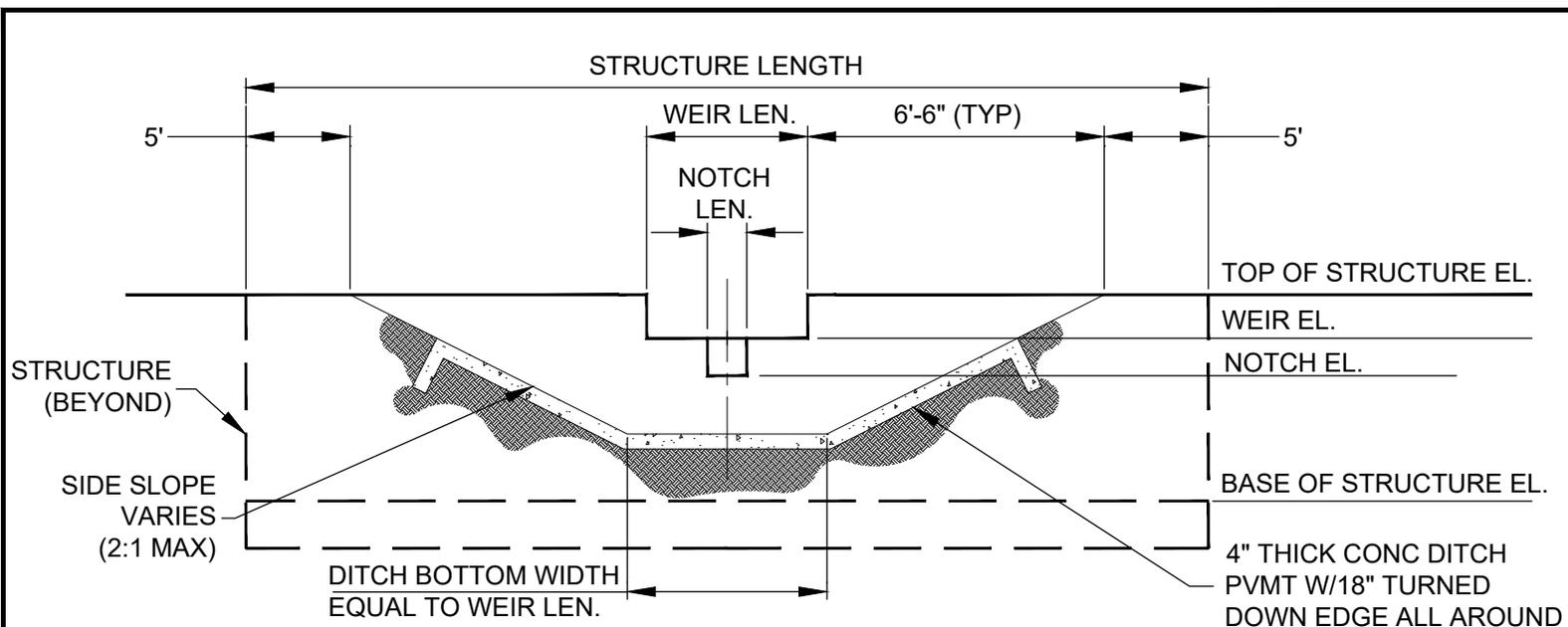


Dunn & Associates, Inc.
 CIVIL ENGINEERS / LAND PLANNERS
 8647 Baypine Road, Suite 200
 Jacksonville, Florida 32256
 Phone: (904)363-8916 Fax: (904)363-8917
 www.dunneng.com

ALTA LAKES
 FOR:
 ALTA LAKES CDD
 DUVAL COUNTY, FLORIDA
 MASTER DRAINAGE PLAN - CDD

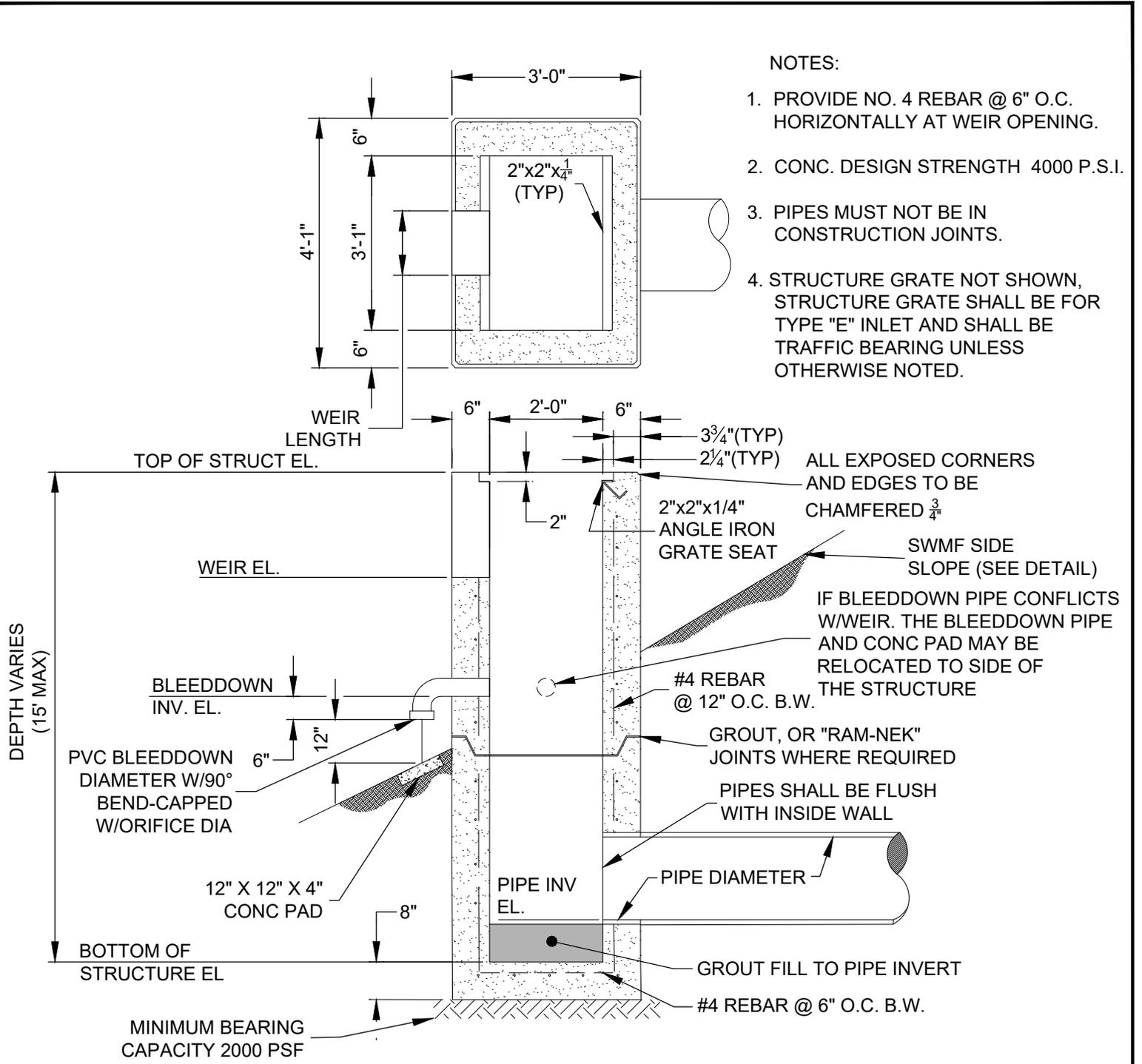
VINCENT J. DUNN ENGINEER NO. 39452
 DAVID M. TAYLOR ENGINEER NO. 44164
 GLEN R. WIEGER ENGINEER NO. 81419
 CERTIFICATE OF AUTHORIZATION NO. 27168

SHEET 2 of 2
MDP-2



OUTFALL SCHEDULE

| STRUCT NO. | SWMF NO. | TOP OF STRUCT. EL. | WEIR EL. | WEIR LEN. | NOTCH EL. | NOTCH LEN. | BASE OF STRUCT. EL. | STRUCT. LENGTH | PHASE |
|------------|----------|--------------------|----------|-----------|-----------|------------|---------------------|----------------|-------|
| S-117 | P | 20.0 | 18.8 | 60" | 18.4 | 3" | 15.90 | 28' | 2 |
| S-144 | T | 20.0 | 16.2 | 48" | 16.0 | 10" | 13.50 | 27' | 3 |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |



NOTES:

1. PROVIDE NO. 4 REBAR @ 6" O.C. HORIZONTALLY AT WEIR OPENING.
2. CONC. DESIGN STRENGTH 4000 P.S.I.
3. PIPES MUST NOT BE IN CONSTRUCTION JOINTS.
4. STRUCTURE GRATE NOT SHOWN, STRUCTURE GRATE SHALL BE FOR TYPE "E" INLET AND SHALL BE TRAFFIC BEARING UNLESS OTHERWISE NOTED.

CONTROL STRUCTURE SCHEDULE

| STRUCT NO. | SWMF NO. | TOP OF STRUCT. EL. | PIPE INV. EL. | PIPE DIA. | WEIR EL. | WEIR LENGTH | WEIR LOCATION | BLEEDDOWN INV. EL. | BLEEDDOWN DIA. | ORIFICE DIA. | BOTTOM OF STRUCT. EL. | PHASE |
|------------|----------|--------------------|---------------|-----------|----------|-------------|---------------|--------------------|----------------|--------------|-----------------------|-------|
| S-61 | J | 16.45 | 12.0 | 24" | 14.6 | 34" | E | 14.0 | 12" | 8" | 10.50 | 1 |
| - | - | - | - | - | - | - | - | - | - | 10" | - | 2 |
| - | - | - | - | - | - | - | - | - | - | 10" | - | 3 |
| S-43A | F | 16.00 | 12.50 | 18" | 14.4 | 24" | SW | 14.0 | 12" | 9" | 10.50 | 1 |
| - | - | - | - | - | - | - | - | - | - | 11" | - | 4 |
| - | - | - | - | - | - | - | - | - | - | 11" | - | 5 |

DAI-506
 MODIFIED TYPE "C" INLET WITH BLEEDDOWN

Background Information

Please provide your contact and location information, then proceed to the template on the next sheet.

| | |
|--|-------------------------|
| Name of Local Government: | Alta Lakes CDD |
| Name of stormwater utility, if applicable: | Alta Lakes CDD |
| Contact Person | |
| Name: | Lesley Gallagher |
| Position/Title: | Manager |
| Email Address: | lgallagher@rizzetta.com |
| Phone Number: | 904-436-6270 |

Indicate the Water Management District(s) in which your service area is located.

| | |
|-------------------------------------|--|
| <input type="checkbox"/> | Northwest Florida Water Management District (NFWWMD) |
| <input type="checkbox"/> | Suwannee River Water Management District (SRWMD) |
| <input checked="" type="checkbox"/> | St. Johns River Water Management District (SJRWMD) |
| <input type="checkbox"/> | Southwest Florida Water Management District (SWFWMD) |
| <input type="checkbox"/> | South Florida Water Management District (SFWMD) |

Indicate the type of local government:

| | |
|-------------------------------------|------------------------------|
| <input type="checkbox"/> | Municipality |
| <input type="checkbox"/> | County |
| <input checked="" type="checkbox"/> | Independent Special District |

Part 1.0 Detailed description of the stormwater management program (Section 403.9302(3)(a), F.S.)

The stormwater management program, as defined in the Introduction, includes those activities associated with the management, operation and maintenance, and control of stormwater and stormwater management systems, including activities required by state and federal law. The detailed program description is divided into multiple subparts consisting of narrative and data fields.

Part 1.1 Narrative Description:

Please provide a brief description of the current institutional strategy for managing stormwater in your jurisdiction. Please include any mission statement, divisions or departments dedicated solely or partly to managing stormwater, dedicated funding sources, and other information that best describes your approach to stormwater:

The Alta Lakes Community Development District is a local, special purpose government entity established in 2018. This CDD allowed the developer to establish higher construction standards, while providing a long term solution to the operation and maintenance of the community stormwater facilities.

On a scale of 1 to 5, with 5 being the highest, please indicate the importance of each of the following goals for your program:

| 0 | 1 | 2 | 3 | 4 | 5 | |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Drainage & flood abatement (such as flooding events associated with rainfall and hurricanes) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Water quality improvement (TMDL Process/BMAPs/other) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Reduce vulnerability to adverse impacts from flooding related to increases in frequency and duration of rainfall events, storm surge and sea level rise |
| | | | | | | Other: |
| <input type="checkbox"/> | |
| <input type="checkbox"/> | |
| <input type="checkbox"/> | |
| <input type="checkbox"/> | |

Part 1.2 Current Stormwater Program Activities:

Please provide answers to the following questions regarding your stormwater management program.

- Does your jurisdiction have an NPDES Municipal Separate Storm Sewer System (MS4) Permit? No

If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program:
- Does your jurisdiction have a dedicated stormwater utility? No

If no, do you have another funding mechanism? Yes

If yes, please describe your funding mechanism.

CDD and HOA yearly assessments to residents and funds collected via county tax collector along with annual property taxes.
- Does your jurisdiction have a Stormwater Master Plan or Plans? Yes

If Yes:

How many years does the plan(s) cover? On going

Are there any unique features or limitations that are necessary to understand what the plan does or does not address?

No. the plan is an on going plan per SJRWMD permits.

Please provide a link to the most recently adopted version of the document (if it is published online):
- Does your jurisdiction have an asset management (AM) system for stormwater infrastructure? No

If Yes, does it include 100% of your facilities?

If your AM includes less than 100% of your facilities, approximately what percent of your facilities are included?

- Does your stormwater management program implement the following (answer Yes/No):

| | |
|---|-----|
| A construction sediment and erosion control program for new construction (plans review and/or inspection)? | Yes |
| An illicit discharge inspection and elimination program? | No |
| A public education program? | No |
| A program to involve the public regarding stormwater issues? | No |
| A "housekeeping" program for managing stormwater associated with vehicle maintenance yards, chemical storage, fertilizer management, etc. ? | No |
| A stormwater ordinance compliance program (i.e., for low phosphorus fertilizer)? | No |
| Water quality or stream gage monitoring? | No |
| A geospatial data or other mapping system to locate stormwater infrastructure (GIS, etc.)? | No |
| A system for managing stormwater complaints? | Yes |
| Other specific activities? | |

Notes or Comments on any of the above:

Construction complies with all applicable stormwater requirements. Policies regarding stormwater ponds are provided to the residents. Complaints are received by the CDD board.

Part 1.3 Current Stormwater Program Operation and Maintenance Activities

Please provide answers to the following questions regarding the operation and maintenance activities undertaken by your stormwater management program.

- Does your jurisdiction typically assume maintenance responsibility for stormwater systems associated with new private development (i.e., systems that are dedicated to public ownership and/or operation upon completion)? No

Notes or Comments on the above:

CDD owns all public facilities. Any new development within the District must meet the stormwater requirements set forth in the existing SJRWMD Permit.

- Does your stormwater operation and maintenance program implement any of the following (answer Yes/No):

| | |
|---|-----|
| Routine mowing of turf associated with stormwater ponds, swales, canal/lake banks, etc. ? | Yes |
| Debris and trash removal from pond skimmers, inlet grates, ditches, etc. ? | Yes |
| Invasive plant management associated with stormwater infrastructure? | Yes |
| Ditch cleaning? | Yes |
| Sediment removal from the stormwater system (vacator trucks, other)? | Yes |
| Muck removal (dredging legacy pollutants from water bodies, canal, etc.)? | No |
| Street sweeping? | No |
| Pump and mechanical maintenance for trash pumps, flood pumps, alum injection, etc. ? | No |
| Non-structural programs like public outreach and education? | No |
| Other specific routine activities? | |
| | |

Part 2. Detailed description of the stormwater management system and its facilities and projects (continued Section 403.9302(3)(a), F.S.)

A stormwater management system, as defined in the Introduction, includes the entire set of site design features and structural infrastructure for collection, conveyance, storage, infiltration, treatment, and disposal of stormwater. It may include drainage improvements and measures to prevent streambank channel erosion and habitat degradation. This section asks for a summary description of your stormwater management system. It is not necessary to provide geospatial asset data or a detailed inventory. For some, it may be possible to gather the required data from your Asset Management (AM) system. For others, data may be gathered from sources such as an MS4 permit application, aerial photos, past or ongoing budget investments, water quality projects, or any other system of data storage/management that is employed by the jurisdiction.

Please provide answers to the following questions regarding your stormwater system inventory. Enter zero (0) if your system does not include the component.

| | Number | Unit of Measurement |
|---|--------|---------------------|
| Estimated feet or miles of buried culvert: | 2.11 | MILES |
| Estimated feet or miles of open ditches/conveyances (lined and unlined) that are maintained by the stormwater program: | 0.47 | Miles |
| Estimated number of storage or treatment basins (<i>i.e.</i> , wet or dry ponds): | 19 | |
| Estimated number of gross pollutant separators including engineered sediment traps such as baffle boxes, hydrodynamic separators, <i>etc.</i> : | 0 | |
| Number of chemical treatment systems (<i>e.g.</i> , alum or polymer injection): | 0 | |
| Number of stormwater pump stations: | 0 | |
| Number of dynamic water level control structures (<i>e.g.</i> , operable gates and weirs that control canal water levels): | 0 | |
| Number of stormwater treatment wetland systems: | 0 | |
| Other: | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Notes or Comments on any of the above:

Which of the following green infrastructure best management practices do you use to manage water flow and/or improve water quality (answer Yes/No):

| Best Management Practice | Current | Planned |
|----------------------------------|---------|---------|
| Tree boxes | No | No |
| Rain gardens | No | No |
| Green roofs | No | No |
| Pervious pavement/pavers | No | No |
| Littoral zone plantings | No | No |
| Living shorelines | No | No |
| Other Best Management Practices: | | |
| | | |
| | | |
| | | |
| | | |

Please indicate which resources or documents you used when answering these questions (check all that apply).

- Asset management system
 - GIS program
 - MS4 permit application
 - Aerial photos
 - Past or ongoing budget investments
 - Water quality projects
- Other(s):
- Site Civil Engineering Plans

Part 3. The number of current and projected residents served calculated in 5-year increments (Section 403.9302(3)(b), F.S.)

Counties and municipalities: Instead of requiring separate population projections, EDR will calculate the appropriate population estimates for each municipality or the unincorporated area of the county. If your service area is less than or more than your local government's population, please describe in the first text box provided below for part 4.0.

Independent Special Districts:

If an independent special district's boundaries are completely aligned with a county or a municipality, identify that jurisdiction here:

N/A

Any independent special district whose boundaries do not coincide with a county or municipality must submit a GIS shapefile with the current and projected service area. EDR will calculate the appropriate population estimates based on that map. Submission of this shapefile also serves to complete Part 4.0 of this template.

Part 4.0 The current and projected service area for the stormwater management program or stormwater management system (Section 403.9302(3)(c), F.S.)

Rather than providing detailed legal descriptions or maps, this part of the template is exception-based. In this regard, if the stormwater service area is less than or extends beyond the geographic limits of your jurisdiction, please explain.

N/A

Similarly, if your service area is expected to change within the 20-year horizon, please describe the changes (e.g., the expiration of an interlocal agreement, introduction of an independent special district, etc.).

N/A

[Proceed to Part 5](#)

Part 5.0 The current and projected cost of providing services calculated in 5-year increments (Section 403.9302(3)(d), F.S.)

Given the volume of services, jurisdictions should use the template’s service groupings rather than reporting the current and projected cost of each individual service. Therefore, for the purposes of this document, “services” means:

1. Routine operation and maintenance (inclusive of the items listed in Part 1.3 of this document, ongoing administration, and non-structural programs)
2. Expansion (that is, improvement) of a stormwater management system.

Expansion means new work, new projects, retrofitting, and significant upgrades. Within the template, there are four categories of expansion projects.

1. Flood protection, addressed in parts 5.2 and 5.3... this includes capital projects intended for flood protection/flood abatement
2. Water quality, addressed in part 5.2 and 5.3... this includes stormwater projects related to water quality improvement, such as BMAPs; projects to benefit natural systems through restoration or enhancement; and stormwater initiatives that are part of aquifer recharge projects
3. Resiliency, addressed in part 5.4... this includes all major stormwater initiatives that are developed specifically to address the effects of climate change, such as sea level rise and increased flood events
4. End of useful life replacement projects, addressed in part 6.0... this includes major expenses associated with the replacement of aging infrastructure

While numbers 3 and 4 have components that would otherwise fit into the first two categories, they are separately treated given their overall importance to the Legislature and other policymakers.

Expansion projects are further characterized as currently having either a committed funding source or no identified funding source. Examples of a committed funding source include the capacity to absorb the project’s capital cost within current budget levels or forecasted revenue growth; financing that is underway or anticipated (bond or loan); known state or federal funding (appropriation or grant); special assessment; or dedicated cash reserves for future expenditure.

All answers should be based on local fiscal years (LFY, beginning October 1 and running through September 30). Please use nominal dollars for each year, but include any expected cost increases for inflation or population growth. Please check the EDR website for optional growth rate schedules that may be helpful.

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

Part 5.1 Routine Operation and Maintenance

Please complete the table below, indicating the cost of operation and maintenance activities for the current year and subsequent five-year increments throughout the 20-year horizon. Your response to this part should exclude future initiatives associated with resiliency or major expenses associated with the replacement of aging infrastructure; these activities are addressed in subparts 5.4 and 6.0. However, do include non-structural programs like public outreach and education in this category.

If specific cost data is not yet available for the current year, the most recent (2020-21) O&M value can be input into the optional growth rate schedules (available on EDR’s website as an Excel workbook). The most recent O&M value can be grown using the provided options for inflation, population growth, or some other metric of your choosing. If the growth in your projected total O&M costs is more than 15% over any five-year increment, please provide a brief explanation of the major drivers.

| Routine Operation and Maintenance | Expenditures (in \$thousands) | | | | |
|--|-------------------------------|--------------------|--------------------|--------------------|--------------------|
| | LFY 2021-2022 | 2022-23 to 2026-27 | 2027-28 to 2031-32 | 2032-33 to 2036-37 | 2037-38 to 2041-42 |
| Operation and Maintenance Costs | 17 | 94 | 103 | 113 | 124 |
| Brief description of growth greater than 15% over any 5-year period: | | | | | |
| Includes 10% escalation | | | | | |

Part 5.2 Future Expansion (Committed Funding Source)

Please list expansion projects and their associated costs for the current year and subsequent five-year increments throughout the 20-year planning horizon. In this section, include stormwater system expansion projects or portions of projects with a committed funding source. If you include a portion of a project that is not fully funded, the project's remaining cost must be included in part 5.3, Expansion Projects with No Identified Funding Source.

Though many, if not most, stormwater projects benefit both flood protection and water quality, please use your best judgment to either allocate costs or simply select the primary purpose from the two categories below.

5.2.1 Flood Protection (Committed Funding Source): Provide a list of all scheduled new work, retrofitting and upgrades related to flood protection/flood abatement. Include infrastructure such as storage basins, piping and other conveyances, land purchases for stormwater projects, etc. Also include major hardware purchases such as vactor/jet trucks.

5.2.2 Water Quality Projects (Committed Funding Source): Please provide a list of scheduled water quality projects in your jurisdiction, such as treatment basins, alum injection systems, green infrastructure, water quality retrofits, etc., that have a direct stormwater component. The projected expenditures should reflect only those costs.

- If you are party to an adopted BMAP, please include the capital projects associated with stormwater in this table. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred. For reference, DEP publishes a complete list of adopted BMAP projects as an appendix in their Annual STAR Report.

Expansion Projects with a Committed Funding Source

5.2.1 Flood Protection

Expenditures (in \$thousands)

| Project Name | LFY 2021-2022 | 2022-23 to 2026-27 | 2027-28 to 2031-32 | 2032-33 to 2036-37 | 2037-38 to 2041-42 |
|--------------|---------------|-----------------------|-----------------------|-----------------------|-----------------------|
| N/A | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

5.2.2 Water Quality

Expenditures (in \$thousands)

| Project Name (or, if applicable, BMAP Project Number or ProjID) | LFY 2021-2022 | 2022-23 to 2026-27 | 2027-28 to 2031-32 | 2032-33 to 2036-37 | 2037-38 to 2041-42 |
|---|---------------|-----------------------|-----------------------|-----------------------|-----------------------|
| N/A | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Part 5.3 Future Expansion with No Identified Funding Source

Please provide a list of known expansion projects or anticipated need(s) without formal funding commitments(s), formal pledges, or obligations. If you included a portion of a project that was partially covered by a committed source in part 5.2 above, list the projects and their remaining costs below.

5.3.1 Future Flood Protection with No Identified Funding Source: Please provide a list of future flood protection/flood abatement projects, associated land purchases, or major hardware purchases that are needed in your jurisdiction over the next 20 years. Future needs may be based on Master Plans, Comprehensive Plan Elements, Water Control Plans, areas of frequent flooding, hydrologic and hydraulic modeling, public safety, increased frequency of maintenance, desired level of service, flooding complaints, etc.

5.3.2 Future Water Quality Projects with no Identified Funding Source: Please provide a list of future stormwater projects needed in your jurisdiction over the next 20 years that are primarily related to water quality issues. Future needs may be based on proximity to impaired waters or waters with total maximum daily loads (TMDLs), BMAPs, state adopted Restoration Plans, Alternative Restoration Plans, or other local water quality needs.

- If you are party to an adopted BMAP, please list capital projects associated with stormwater. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred.
- List other future water quality projects, including those in support of local water quality goals as well as those identified in proposed (but not yet adopted) BMAPs.

Expansion Projects with No Identified Funding Source

5.3.1 Flood Protection

Expenditures (in \$thousands)

| Project Name | LFY 2021-2022 | 2022-23 to 2026-27 | 2027-28 to 2031-32 | 2032-33 to 2036-37 | 2037-38 to 2041-42 |
|--------------|---------------|-----------------------|-----------------------|-----------------------|-----------------------|
| N/A | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

5.3.2 Water Quality

Expenditures (in \$thousands)

| Project Name (or, if applicable, BMAP Project Number or ProjID) | LFY 2021-2022 | 2022-23 to 2026-27 | 2027-28 to 2031-32 | 2032-33 to 2036-37 | 2037-38 to 2041-42 |
|---|---------------|-----------------------|-----------------------|-----------------------|-----------------------|
| N/A | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Please indicate which resources or documents you used to complete table 5.3 (check all that apply).

| | |
|--------------------------|---|
| <input type="checkbox"/> | Stormwater Master Plan |
| <input type="checkbox"/> | Basin Studies or Engineering Reports |
| <input type="checkbox"/> | Adopted BMAP |
| <input type="checkbox"/> | Adopted Total Maximum Daily Load |
| <input type="checkbox"/> | Regional or Basin-specific Water Quality Improvement Plan or Restoration Plan |
| | Specify: <input type="text"/> |
| <input type="checkbox"/> | Other(s): <input type="text"/> |

Part 5.4 Stormwater projects that are part of resiliency initiatives related to climate change

Please list any stormwater infrastructure relocation or modification projects and new capital investments specifically needed due to sea level rise, increased flood events, or other adverse effects of climate change. When aggregating, include O&M costs for these future resiliency projects and investments in this table (not in part 5.1). If your jurisdiction participates in a Local Mitigation Strategy (LMS), also include the expenditures associated with your stormwater management system in this category (for example, costs identified on an LMS project list).

| Resiliency Projects with a Committed Funding Source | | Expenditures (in \$thousands) | | | |
|---|---------------|-------------------------------|--------------------|--------------------|--------------------|
| Project Name | LFY 2021-2022 | 2022-23 to 2026-27 | 2027-28 to 2031-32 | 2032-33 to 2036-37 | 2037-38 to 2041-42 |
| N/A | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| Resiliency Projects with No Identified Funding Source | | Expenditures (in \$thousands) | | | |
|---|---------------|-------------------------------|--------------------|--------------------|--------------------|
| Project Name | LFY 2021-2022 | 2022-23 to 2026-27 | 2027-28 to 2031-32 | 2032-33 to 2036-37 | 2037-38 to 2041-42 |
| N/A | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

- Has a vulnerability assessment been completed for your jurisdiction's storm water system?
 - If no, how many facilities have been assessed?
- Does your jurisdiction have a long-range resiliency plan of 20 years or more?
 - If yes, please provide a link if available:
 - If no, is a planning effort currently underway?

Part 6.0 The estimated remaining useful life of each facility or its major components (Section 403.9302(3)(e), F.S.)

Rather than reporting the exact number of useful years remaining for individual components, this section is constructed to focus on infrastructure components that are targeted for replacement and will be major expenses within the 20-year time horizon. Major replacements include culverts and pipe networks, control structures, pump stations, physical/biological filter media, etc. Further, the costs of retrofitting when used in lieu of replacement (such as slip lining) should be included in this part. Finally, for the purposes of this document, it is assumed that open storage and conveyance systems are maintained (as opposed to replaced) and have an unlimited service life.

In order to distinguish between routine maintenance projects and the replacement projects to be included in this part, only major expenses are included here. A major expense is defined as any single replacement project greater than 5% of the jurisdiction's total O&M expenditures over the most recent five-year period (such as a project in late 2021 costing more than 5% of the O&M expenditures for fiscal years 2016-2017 to 2020-2021).

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

End of Useful Life Replacement Projects with a Committed Funding Source

| Project Name | LFY 2021-2022 | Expenditures (in \$thousands) | | | |
|--------------|---------------|-------------------------------|--------------------|--------------------|--------------------|
| | | 2022-23 to 2026-27 | 2027-28 to 2031-32 | 2032-33 to 2036-37 | 2037-38 to 2041-42 |
| N/A | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

End of Useful Life Replacement Projects with No Identified Funding Source

| Project Name | LFY 2021-2022 | Expenditures (in \$thousands) | | | |
|--------------|---------------|-------------------------------|--------------------|--------------------|--------------------|
| | | 2022-23 to 2026-27 | 2027-28 to 2031-32 | 2032-33 to 2036-37 | 2037-38 to 2041-42 |
| N/A | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Part 7.0 The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components. (Section 403.9302(3)(f), F.S.)

This part of the template also addresses a portion of s. 403.9302(3)(g), F.S., by including historical expenditures. Many local governments refer to these as “actual” expenditures.

Consistent with expenditure projections, the jurisdiction’s actual expenditures are categorized into routine O&M, expansion, resiliency projects, and replacement of aging infrastructure. Additionally, the table includes space for reserve accounts. EDR’s interpretation of subparagraph 403.9302(3)(f), F.S., is that “capital account” refers to any reserve account developed specifically to cover future expenditures.

Note that for this table:

- Expenditures for local fiscal year 2020-21 can be estimated based on the most current information if final data is not yet available.
- Current Year Revenues include tax and fee collections budgeted for that fiscal year as well as unexpended balances from the prior year (balance forward or carry-over) unless they are earmarked for the rainy day or a dedicated reserve as explained in the following bullets.
- Bond proceeds should reflect only the amount expended in the given year.
- A reserve is a dedicated account to accumulate funds for a specific future expenditure.
- An all-purpose rainy day fund is a type of working capital fund typically used to address costs associated with emergencies or unplanned events.

The sum of the values reported in the "Funding Sources for Actual Expenditures" columns should equal the total "Actual Expenditures" amount. The cells in the "Funding Sources for Actual Expenditures" section will be highlighted red if their sum does not equal the "Actual Expenditures" total.

If you do not have a formal reserve dedicated to your stormwater system, please enter zero for the final two reserve columns.

Routine O&M

| | Total | Funding Sources for Actual Expenditures | | | | Contributions to Reserve Account | Balance of Reserve Account |
|---------|---------------------|---|---------------------------------|-------------------------------------|--|----------------------------------|----------------------------|
| | Actual Expenditures | Amount Drawn from Current Year Revenues | Amount Drawn from Bond Proceeds | Amount Drawn from Dedicated Reserve | Amount Drawn from All-Purpose Rainy Day Fund | | |
| 2016-17 | | | | | | | |
| 2017-18 | | | | | | | |
| 2018-19 | | | | | | | |
| 2019-20 | 13,524 | 13,524 | | | | | |
| 2020-21 | 16,746 | 16,746 | | | | | |

Expansion

| | Total | Funding Sources for Actual Expenditures | | | | Contributions to Reserve Account | Balance of Reserve Account |
|---------|---------------------|---|---------------------------------|-------------------------------------|--|----------------------------------|----------------------------|
| | Actual Expenditures | Amount Drawn from Current Year Revenues | Amount Drawn from Bond Proceeds | Amount Drawn from Dedicated Reserve | Amount Drawn from All-Purpose Rainy Day Fund | | |
| 2016-17 | N/A | | | | | | |
| 2017-18 | | | | | | | |
| 2018-19 | | | | | | | |
| 2019-20 | | | | | | | |
| 2020-21 | | | | | | | |

Resiliency

| | Total | Funding Sources for Actual Expenditures | | | | Contributions to Reserve Account | Balance of Reserve Account |
|---------|---------------------|---|---------------------------------|-------------------------------------|--|----------------------------------|----------------------------|
| | Actual Expenditures | Amount Drawn from Current Year Revenues | Amount Drawn from Bond Proceeds | Amount Drawn from Dedicated Reserve | Amount Drawn from All-Purpose Rainy Day Fund | | |
| 2016-17 | N/A | | | | | | |
| 2017-18 | | | | | | | |
| 2018-19 | | | | | | | |
| 2019-20 | | | | | | | |
| 2020-21 | | | | | | | |

Replacement of Aging Infrastructure

| | Total | Funding Sources for Actual Expenditures | | | | Contributions to Reserve Account | Balance of Reserve Account |
|---------|---------------------|---|---------------------------------|-------------------------------------|--|----------------------------------|----------------------------|
| | Actual Expenditures | Amount Drawn from Current Year Revenues | Amount Drawn from Bond Proceeds | Amount Drawn from Dedicated Reserve | Amount Drawn from All-Purpose Rainy Day Fund | | |
| 2016-17 | N/A | | | | | | |
| 2017-18 | | | | | | | |
| 2018-19 | | | | | | | |
| 2019-20 | | | | | | | |
| 2020-21 | | | | | | | |

Part 8.0 The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap (Section 403.9302(3)(g), F.S.)

In this template, the historical data deemed necessary to comply with s. 403.9302(3)(g), F.S., was included in part 7.0. This part is forward looking and includes a funding gap calculation. The first two tables will be auto-filled from the data you reported in prior tables. To do this, EDR will rely on this template's working definition of projects with committed funding sources, *i.e.*, EDR assumes that all committed projects have committed revenues. Those projects with no identified funding source are considered to be unfunded. EDR has automated the calculation of projected funding gaps based on these assumptions.

| Committed Funding Source | 2022-23 to 2026-27 | 2027-28 to 2031-32 | 2032-33 to 2036-37 | 2037-38 to 2041-42 |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Maintenance | 94 | 103 | 113 | 124 |
| Expansion | 0 | 0 | 0 | 0 |
| Resiliency | 0 | 0 | 0 | 0 |
| Replacement/Aging Infrastructure | 0 | 0 | 0 | 0 |
| Total Committed Revenues (=Total Committed Projects) | 94 | 103 | 113 | 124 |

| No Identified Funding Source | 2022-23 to 2026-27 | 2027-28 to 2031-32 | 2032-33 to 2036-37 | 2037-38 to 2041-42 |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Maintenance | 0 | 0 | 0 | 0 |
| Expansion | 0 | 0 | 0 | 0 |
| Resiliency | 0 | 0 | 0 | 0 |
| Replacement/Aging Infrastructure | 0 | 0 | 0 | 0 |
| Projected Funding Gap (=Total Non-Committed Needs) | 0 | 0 | 0 | 0 |

For any specific strategies that will close or lessen a projected funding gap, please list them in the table below. For each strategy, also include the expected new revenue within the five-year increments.

| Strategies for New Funding Sources | 2022-23 to 2026-27 | 2027-28 to 2031-32 | 2032-33 to 2036-37 | 2037-38 to 2041-42 |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | | | | |
| | | | | |
| | | | | |
| Total | 0 | 0 | 0 | 0 |
| Remaining Unfunded Needs | 0 | 0 | 0 | 0 |

Tab 5



11530 Davis Creek Court - Jacksonville, Florida 32256
(904) 292-0716 / Fax: (904) 292-1014

MEMORANDUM

DATE: July 15, 2022
TO: Alta Lakes
ATTN: Board of Directors
FROM: Chris Ernst
RE: Landscape Report

Grounds Maintenance

Weekly grounds maintenance

Weekly mowing

Apply herbicide to pavers and sidewalk cracks.

Apply herbicide to landscape beds

Trimming entrances and amenity center

Hand weeding landscape beds

Irrigation

Inspections are up to date

Agronomics

The turf was treated July 7th. The scope of work included an insecticide, fungicide, and fertilizer application. They did a blanket broadleaf/grassy weed treatment. This also included a chinch bug treatment.

Fertilized plant material

Enhancements

No new news to report

Arbor Care

No new news to report



Quality Site Assessment

Prepared for: Alta Lakes CDD

General Information

DATE: Tuesday, Jul 19, 2022
NEXT QSA DATE: Monday, Jul 10, 2023
CLIENT ATTENDEES:
BRIGHTVIEW ATTENDEES: Christopher Ernst

Customer Focus Areas

Quality you can count on.

| | | | |
|---|---|--|--|
| 7 Seven Standards of Excellence | 1  Site Cleanliness | 2  Weed Free | 3  Green Turf |
| | 4  Crisp Edges | 5  Spectacular Flowers | 6  Uniformly Mulched Beds |

QUALITY SITE ASSESSMENT

Alta Lakes CDD

Maintenance Items



1 The agapanthus have stopped blooming and the buds have expired. The crew has gotten these removed.

2 We will need to fertilize the plant material at the amenity center

3 After the last treatments earlier this month the turf is looking good.

4 After the recent rainstorms we have had there are many areas that are puddling up. We will need to wait for these areas to dry out so we do not get them up when mowing.

Recommendations for Property Enhancements



1 The back entrance is looking good. Other than the roses. We recommend removing these and replacing with something that brings color and can handle the environment. I will get a proposal sent over for this

Notes to Owner / Client



- 1** There has been work going on in the soccer field behind the dog park. I am not sure if they will be adding sod here
- 2** Someone has been doing work around the volleyball court. They will need to add some sod here
- 3** I believe drainage was installed in the volleyball court to help with this puddling. I am not sure if this has been completed

Let Us Help You Weather the Storm.

Hurricane season is upon us again. No matter what Mother Nature may bring, your BrightView team is looking out for you. To ensure we're able to provide you with a swift, seamless response following severe weather, we recommend the following:



- ▶ **Pre-Authorize Post-Storm Clean-up**
Pre-authorization of hurricane clean-up services allows us to immediately begin work post-storm, getting you back to business-as-usual as soon as possible. Learn more below about the action plan we mobilize on your behalf, and indicate your authorization with a signature on the next page.
- ▶ **Keep Us Apprised of Your Insurance Requirements**
Let us know of any special needs or requirements your insurance carrier may have for documenting damages or corrective actions resulting from a storm. Our team will help make your job easier by taking photo documentation of representative damage and journaling manpower, equipment and the work provided in our repairs.
- ▶ **Let us Know How to Reach You**
Previous years' storms have shown us how vulnerable communications can be during and after severe weather. Please update your contact information below so we can keep you apprised during emergency response situations.
- ▶ **Prepare Your Trees**
Most maintenance contracts cover tree pruning to provide traffic clearance, but this doesn't prepare trees for hurricanes or excessive wind. Dramatically reduce the risk of damage and injury by structurally pruning weak or dead branches and opening canopies to reduce resistance. Schedule an assessment with our certified arborists to ensure your trees are ready.

Have Peace Of Mind With Pre-Authorized Storm Clean-Up.

Your BrightView team's action plan proactively addresses your needs in an emergency situation. With pre-authorized clean-up, we're on the ground canvassing your property to assess damage as soon as the storm passes and quickly dispatching the appropriate landscape and tree care services teams to address any issues, prioritizing safety first:

- ▶ Vehicle access is cleared, allowing emergency personnel access.
- ▶ Debris from structural dwellings that may pose immediate risk is cleared.
- ▶ Plant material that may have a chance of surviving is replanted.
- ▶ Hazardous damaged limbs remaining in trees are trimmed and removed.
- ▶ Tree limbs, rootballs, or large wood debris remaining on the ground is chipped and removed.
- ▶ Final restoration of any remaining damages or losses resulting from the storm is performed.

To expedite clean-up efforts, we leverage our national resources to bring in additional teams from outside the area. Normal maintenance operations can typically resume the following week for all but the most severely debris-impacted properties. If you would like to pre-approve BrightView to perform clean-up operations as detailed above, sign where indicated. Our emergency rates are also listed for your review. Dump expenses range based on the material, size and weight.

Contact Us Today:

Christopher Ernst

904-838-5119

christopher.ernst@brightview

.com

Approval for Clean-up Services:



 Signature **Alta Lakes CDD**

Carol L. Brown

 Print Name / Title **07.01.22**

 Date

Emergency Contact Numbers:

Tony Shiver

 Name _____

 Name _____

 Phone _____

 Phone _____

2022 Hurricane Price List

| | |
|--|----------------|
| General Labor..... | \$90/Hour |
| Chipper & Truck..... | \$180/ Hour |
| Loader & Truck | \$215/Hour |
| Climber&Groundsman 2-man crew | \$195/Hour |
| Dump Fees (if necessary) | To Be Quoted |
| Stumps | Varies by Size |
| Additional Services May Be Needed..... | To Be Quoted |

Proposal for Extra Work at Alta Lakes CDD

| | | | |
|------------------|---|-----------------|---|
| Property Name | Alta Lakes CDD | Contact | Lesley Gallagher |
| Property Address | 3108 Alta Lakes Blvd. Jacksonville, FL 32226 | To | Alta Lakes CDD |
| | | Billing Address | c/o Rizzetta & Company 3434 Colwell Ave Ste 200 Tampa, FL 33614 |

Project Name Alta Lakes: Work based on Inspection Sheet Provided By Dunn and Assoc (March 25,2022)

Project Description Work based on Inspection Sheet Provided By Dunn and Assoc (March 25,2022)

Scope of Work

Please Note:

Irrigation not included. Sod will not be warranted.

| QTY | UoM/Size | Material/Description | Total |
|---------------------|-------------|--|-------------------|
| 7. Pond A: | | | \$374.18 |
| 1.00 | LUMP SUM | Prep Area for Installation of Sod and Dirt. Grade out any washouts. Dispatch of Crews. | |
| 150.00 | SQUARE FEET | Bahia Sod - Installed | |
| 0.25 | CUBIC YARD | Fill Dirt - Installed | |
| 17. Pond I: | | | \$461.68 |
| 1.00 | LUMP SUM | Prep Area for Installation of Sod and Dirt. Grade out any washouts. Dispatch of Crews. | |
| 150.00 | SQUARE FEET | Bahia Sod - Installed | |
| 1.00 | CUBIC YARD | Fill Dirt - Installed | |
| 19. Pond J: | | | \$1,244.44 |
| 1.00 | LUMP SUM | Labor to clear heavy brush and weeds. Use brush blade and push mower. Remove any debris from site. | |
| 20. Pond K: | | | \$2,425.61 |
| 1.00 | LUMP SUM | Prep Area for Installation of Sod and Dirt. Grade out any washouts. Dispatch of Crews. | |
| 1,200.00 | SQUARE FEET | Bahia Sod - Installed | |
| 3.00 | CUBIC YARD | Fill Dirt - Installed | |
| 21. Pond K: | | | \$514.46 |
| 1.00 | LUMP SUM | Prep Area for Installation of Sod and Dirt. Grade out any washouts. Dispatch of Crews. | |
| 200.00 | SQUARE FEET | Bahia Sod - Installed | |
| 1.00 | CUBIC YARD | Fill Dirt - Installed | |
| 27. Pond #9: | | | \$2,075.61 |

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11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014

Proposal for Extra Work at Alta Lakes CDD

| | | | |
|--------------------|-------------|--|-------------------|
| 1.00 | LUMP SUM | Prep Area for Installation of Sod and Dirt. Grade out any washouts. Dispatch of Crews. | |
| 1,200.00 | SQUARE FEET | Bahia Sod - Installed | |
| 28. Pond R: | | | \$1,633.37 |
| 1.00 | LUMP SUM | Prep Area for Installation of Sod and Dirt. Grade out any washouts. Dispatch of Crews. | |
| 800.00 | SQUARE FEET | Bahia Sod - Installed | |
| 2.00 | CUBIC YARD | Fill Dirt - Installed | |
| 29. Pond S: | | | \$564.46 |
| 1.00 | LUMP SUM | Prep Area for Installation of Sod and Dirt. Grade out any washouts. Dispatch of Crews. | |
| 200.00 | SQUARE FEET | Bahia Sod - Installed | |
| 2.00 | CUBIC YARD | Fill Dirt - Installed | |

For internal use only

SO# 7832022
JOB# 346100484
Service Line 130

Total Price \$9,293.81

THIS IS NOT AN INVOICE

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11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales tax where applicable on material supplied.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall indemnify the Customer and its agents and employees from and against any third-party liabilities that arise out of Contractor's work to the extent such liabilities are adjudicated to have been caused by Contractor's negligence or willful misconduct. Contractor shall not be liable for any damage that occurs from Acts of God defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
7. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
8. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed, written orders, and will become an extra charge over and above the estimate.
9. **Access to Jobsite:** Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
10. **Payment Terms:** Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.
11. **Termination:** This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
12. **Assignment:** The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
13. **Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

14. **Cancellation:** Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of \$150.00 and billed to Customer.

The following sections shall apply where Contractor provides Customer with tree care services:

15. **Tree & Stump Removal:** Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks; metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting Underground Service Alert to locate underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense.
16. **Waiver of Liability:** Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboriculture) standards will require a signed waiver of liability.

Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS, MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY

Customer

District Manager

Signature _____ Title _____

Lesley Gallagher **July 15, 2022**

Printed Name _____ Date _____

BrightView Landscape Services, Inc. "Contractor"

Enhancement Manager

Signature _____ Title _____

James Chadwick Knight **July 15, 2022**

Printed Name _____ Date _____

Job #: 346100484

SO #: 7832022

Proposed Price: **\$9,293.81**

Proposal for Extra Work at Alta Lakes CDD

| | | | |
|---------------------|---|-----------------|---|
| Property Name | Alta Lakes CDD | Contact | Carol Brown |
| Property Address | 3108 Alta Lakes Blvd. Jacksonville, FL 32226 | To | Alta Lakes CDD |
| | | Billing Address | c/o Rizzetta & Company 3434 Colwell Ave Ste 200 Tampa, FL 33614 |
| Project Name | Alta Lakes | | |
| Project Description | Turf plant beds along Alta Lakes Blvd. | | |

Scope of Work

| QTY | UoM/Size | Material/Description |
|-----------|-------------|---|
| 1.00 | LUMP SUM | Prep area for sod by removing all plant material from beds, grading, deep edging hardscapes, remove debris from site and dispatch of crews. |
| 11,200.00 | SQUARE FEET | Bahia sod installed |
| 1.00 | LUMP SUM | Inspection and/or adjustments to provide proper coverage to all specific areas. Remove Drip and Any Sprays where needs. Cap off areas where needed. |

For internal use only

SO# 7622111
JOB# 346100484
Service Line 130

Total Price \$26,640.78

THIS IS NOT AN INVOICE

This proposal is valid for 60 days unless otherwise approved by BrightView Landscape Services, Inc.
11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014

TERMS & CONDITIONS

- The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only, contained or referred to herein. All materials shall conform to bid specifications.
- Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
- License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law; and will comply with all other license and permit requirements of the City, State and Federal Governments, as well as all other requirements of law.
- Taxes:** Contractor agrees to pay all applicable taxes, including sales tax where applicable on material supplied.
- Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
- Liability:** Contractor shall indemnify the Client/Owner and its agents and employees from and against any third party liabilities that arise out of Contractor's work to the extent such liabilities are adjudicated to have been caused by Contractor's negligence or willful misconduct. Contractor shall not be liable for any damage that occurs from Acts of God are defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this agreement within sixty (60) days. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and control shall be the sole responsibility of the Client/Owner.
- Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
- Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
- Access to Jobsite:** Client/Owner shall provide all utilities to perform the work. Client/Owner shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the owner makes the site available for performance of the work.
- Invoicing:** Client/Owner shall make payment to Contractor within fifteen (15) days upon receipt of invoice. In the event the schedule for the completion of the work shall require more than thirty (30) days, a progress bill will be presented by month end and shall be paid within fifteen (15) days upon receipt of invoice.
- Termination:** This Work Order may be terminated by the either party with or without cause, upon seven (7) work days advance written notice. Client/Owner will be required to pay for all materials purchased and work completed to the date of termination and reasonable charges incurred in demobilizing.
- Assignment:** The Owner/Client and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Owner/Client nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
- Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Owner. If the Client/Owner must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Client/Owner directly to the designer involved.

- Cancellation:** Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Client/Owner will be liable for a minimum travel charge of \$150.00 and billed to Client/Owner.

The following sections shall apply where Contractor provides Customer with tree care services:

- Tree & Stump Removal:** Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Client/Owner. Defined backfill and landscape material may be specified. Client/Owner shall be responsible for contacting Underground Service Alert to locate underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Client/Owner's expense.
- Waiver of Liability:** Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (international Society of Arboricultural) standards will require a signed waiver of liability.

Acceptance of this Contract

Contractor is authorized to perform the work stated on the face of this Contract. Payment will be 100% due at time of billing. If payment has not been received by BrightView within fifteen (15) days after billing, BrightView shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 30 days after billing.

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Customer

District Manager

Signature: _____ Title: _____

Carol Brown July 01, 2022

Printed Name: _____ Date: _____

BrightView Landscape Services, Inc. "BrightView"

Associate Account Manager

Signature: _____ Title: _____

Christopher R. Ernst July 01, 2022

Printed Name: _____ Date: _____

Job #: 346100484 Proposed Price: \$26,640.78

SO #: 7622111

Proposal for Extra Work at Alta Lakes CDD

| | | | |
|------------------|---|-----------------|---|
| Property Name | Alta Lakes CDD | Contact | Carol Brown |
| Property Address | 3108 Alta Lakes Blvd. Jacksonville, FL 32226 | To | Alta Lakes CDD |
| | | Billing Address | c/o Rizzetta & Company 3434 Colwell Ave Ste 200 Tampa, FL 33614 |

Project Name Alta Lakes

Project Description Alta Lakes Blvd. Landscape enhancement along main road.

Scope of Work

| QTY | UoM/Size | Material/Description |
|-----------|-------------|---|
| 1.00 | LUMP SUM | Prep Area by removing plant material, grading, designing bed with sod cutter, deep edge bed lines and hardscapes, remove debris from site, and dispatch of crews. |
| 581.00 | EACH | Liriope - 1 Gal |
| 177.00 | EACH | Muhly Grass - 1 Gal |
| 10,400.00 | SQUARE FEET | Bahia sod installed |
| 1.00 | LUMP SUM | Inspection and/or adjustments to provide proper coverage to all specific areas. Remove Drip and Any Sprays where needs. Cap off areas where needed. |

For internal use only

SO# 7622067
JOB# 346100484
Service Line 130

Total Price \$34,944.42

THIS IS NOT AN INVOICE

This proposal is valid for 60 days unless otherwise approved by BrightView Landscape Services, Inc.
11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014

TERMS & CONDITIONS

- The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only, contained or referred to herein. All materials shall conform to bid specifications.
- Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
- License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law; and will comply with all other license and permit requirements of the City, State and Federal Governments, as well as all other requirements of law.
- Taxes:** Contractor agrees to pay all applicable taxes, including sales tax where applicable on material supplied.
- Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
- Liability:** Contractor shall indemnify the Client/Owner and its agents and employees from and against any third party liabilities that arise out of Contractor's work to the extent such liabilities are adjudicated to have been caused by Contractor's negligence or willful misconduct. Contractor shall not be liable for any damage that occurs from Acts of God are defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this agreement within sixty (60) days. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and control shall be the sole responsibility of the Client/Owner.
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- Invoicing:** Client/Owner shall make payment to Contractor within fifteen (15) days upon receipt of invoice. In the event the schedule for the completion of the work shall require more than thirty (30) days, a progress bill will be presented by month end and shall be paid within fifteen (15) days upon receipt of invoice.
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Acceptance of this Contract

Contractor is authorized to perform the work stated on the face of this Contract. Payment will be 100% due at time of billing. If payment has not been received by BrightView within fifteen (15) days after billing, BrightView shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 30 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS, MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY

Customer

District Manager

Signature: _____ Title: _____

Carol Brown July 01, 2022

Printed Name: _____ Date: _____

BrightView Landscape Services, Inc. "BrightView"

Associate Account Manager

Signature: _____ Title: _____

Christopher R. Ernst July 01, 2022

Printed Name: _____ Date: _____

Job #: 346100484 Proposed Price: \$34,944.42

SO #: 7622067

Alta Lakes Blvd: Plants and Sod (Plan)

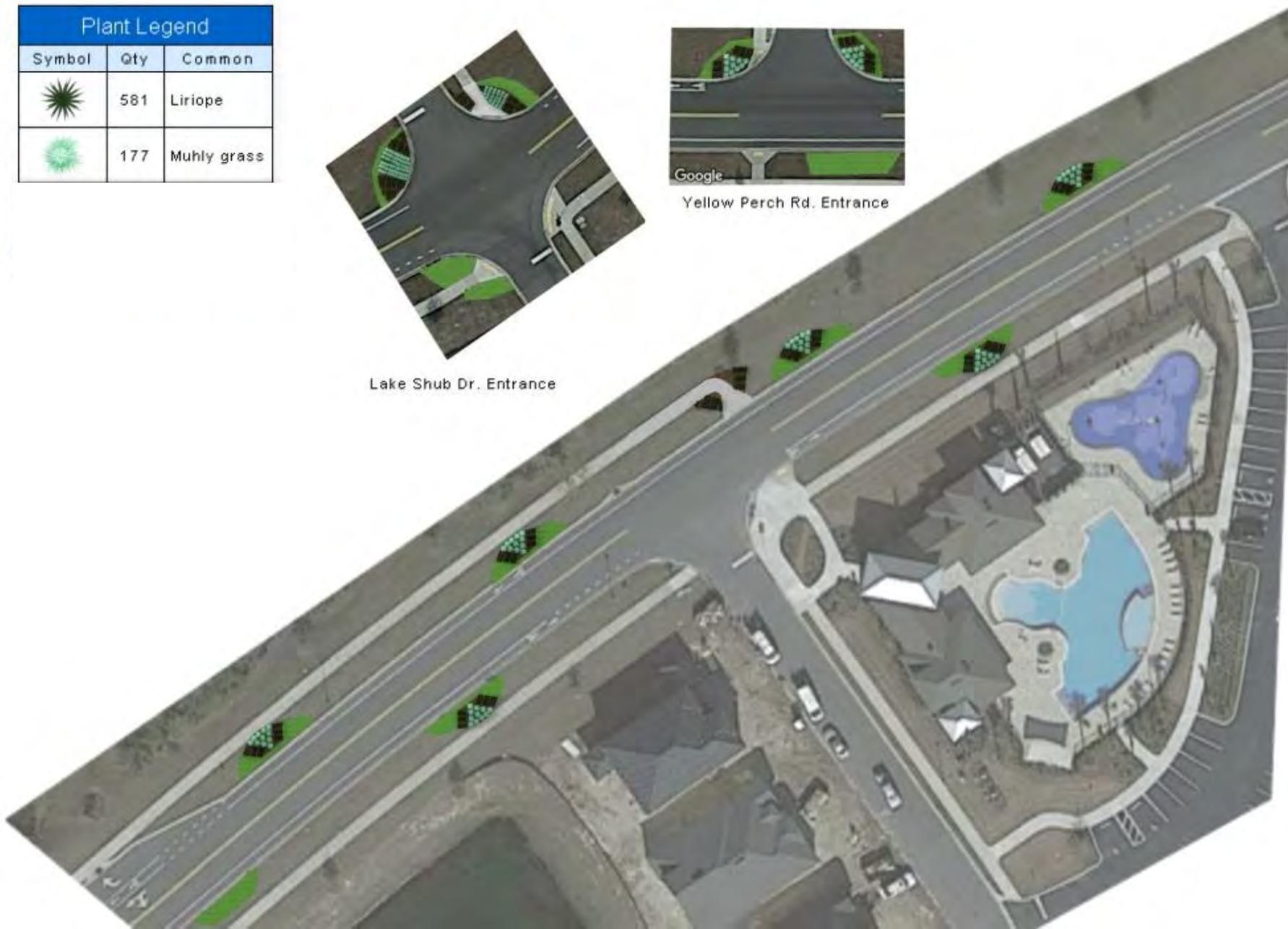
| Plant Legend | | |
|---|-----|-------------|
| Symbol | Qty | Common |
|  | 581 | Liriope |
|  | 177 | Muhly grass |



Lake Shub Dr. Entrance



Yellow Perch Rd. Entrance



Alta Lakes Blvd: Before and After



Before



After



Liriope

Alta Lakes Blvd: Before and After

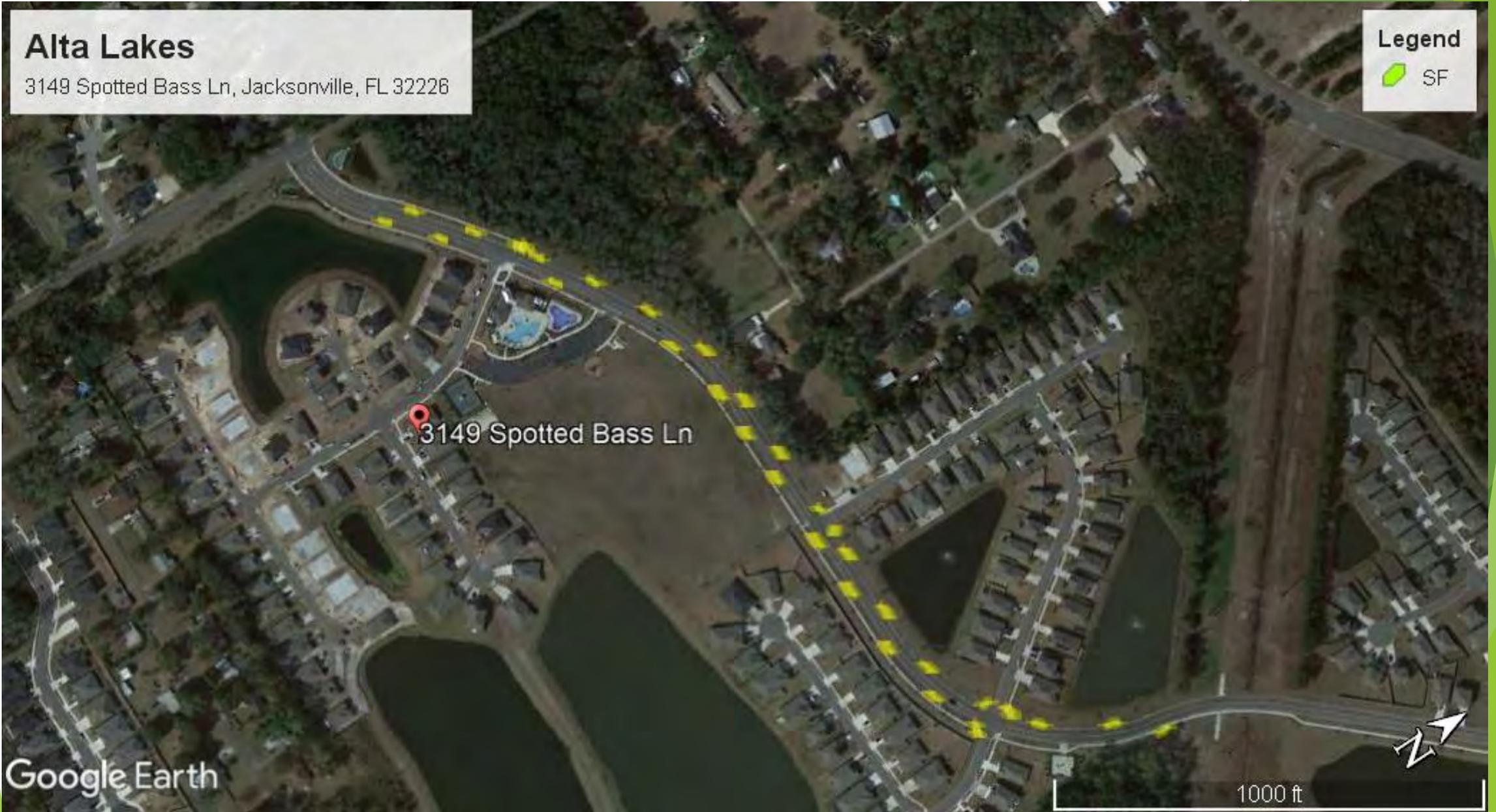


Liriope



Muhly grass

Alta Lakes Blvd. entrance: Sod Map



Tab 6



Alta Lakes CDD

Field Report July 2022

First Coast CMS LLC
July 2022 Alta Lakes CDD

Maintenance and Facility

- Soccer Shots Agreement has been circulated for signatures. We will assist in marketing to the community once the agreements has been signed.
- T&M Electric replaced the lights under the Alta Lakes sign on both entrance monuments
- We currently do not have power at the front entrance. The wiring was damaged by the Contractor working on Alta Dr. We are told that they will be restoring JEA service at the entrance the week of July 18th and anticipate wiring being restored to our meter the following week
- Several Street Lights in the District were reported to JEA for Repair
- Florida Pump Service is prepared to install the second fountain motor (main entrance) once power is restored
- Alpha Dog has installed the new camera system but we are still waiting on the two way communication speaker
- The NO FISHING signs were relocated as requested by the Board
- Greenway relocated the soccer goals
- A new community message board has been ordered and will be installed by the mailboxes when it arrives
- Our staff resecured the green cover to the volleyball perimeter
- First Coast Trim Lights have installed the lighting at the entrance but we are waiting on JEA power in order to test them
- American Electrical installed a second GFCI to accommodate the lighting controller for the Trim Lights at the entrance
- The A/C unit in the gym froze up twice in the matter of a week. The first time was due to a dirty A/C filter. The second time was do to the A/C unit being set too low. The TXV valve to the A/C unit needed to be replaced in order to maintain temp without freezing up.
- We are working on proposals for additional lighting a the mailboxes.

Ratification of Approval for Weekend Staffing
(Under Separate Cover)



Service History Report

July 18, 2022
50097

Alta Lakes CDD

Date Range: 06/01/22..06/30/22

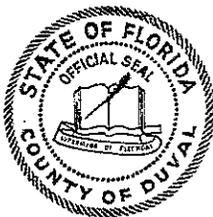
Toll Free: (888) 480-5253
Fax: (888) 358-0088
www.solitudelakemanagement.com

Table with 4 columns: Service Date, No., Order No., Contract No., Technician Name and State License #, Service Item #, Description, Lake No., Lake Name. Includes technician comments and general comments for service on 6/1/2022.

Table with 4 columns: Service Date, No., Order No., Contract No., Technician Name and State License #, Service Item #, Description, Lake No., Lake Name. Includes technician comments and general comments for service on 6/14/2022.

Table with 4 columns: Service Date, No., Order No., Contract No., Technician Name and State License #, Service Item #, Description, Lake No., Lake Name. Includes technician comments and general comments for service on 6/24/2022.

Tab 7



OFFICE OF THE SUPERVISOR OF ELECTIONS

MIKE HOGAN
SUPERVISOR OF ELECTIONS
OFFICE: (904) 630-7757
CELL: (904) 219-8924

105 EAST MONROE STREET
JACKSONVILLE, FLORIDA 32202
FAX (904) 630-2920
E-MAIL: MHOGAN@COJ.NET

June 2, 2022

Carol Brown
Rizzetta & Company
3434 Colwell Ave., Ste 200
Tampa, FL 33614

Dear Carol,

The information you requested on April 12, 2022 appears below:

Alta Lakes Community Development District 692 Registered Voters

If you have any questions or need additional assistance, please contact Robert Phillips at 904-255-3436 or phillips@coj.net.

Sincerely,

A handwritten signature in cursive script that reads "Lana Self".

Lana Self
Candidate and Records Director

Tab 8

**Alta Lakes Community
Development District**

ANNUAL FINANCIAL REPORT

September 30, 2021

Alta Lakes Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2021

TABLE OF CONTENTS

| | <u>Page Number</u> |
|---|------------------------|
| REPORT OF INDEPENDENT AUDITOR'S | 1-2 |
| MANAGEMENT'S DISCUSSION AND ANALYSIS | 3-8 |
| BASIC FINANCIAL STATEMENTS: | |
| Government-wide Financial Statements: | |
| Statement of Net Position | 9 |
| Statement of Activities | 10 |
| Fund Financial Statements: | |
| Balance Sheet – Governmental Funds | 11 |
| Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities | 12 |
| Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds | 13 |
| Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities | 14 |
| Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund | 15 |
| Notes to Financial Statements | 16-26 |
| INDEPENDENT AUDITORS' 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 | 27-28 |
| MANAGEMENT LETTER | 29-31 |
| INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES | 32 |



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Alta Lakes Community Development District
Jacksonville, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Alta Lakes Community Development District as of and for the year ended September 30, 2021, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Fort Pierce / Stuart

- 1 -

To the Board of Supervisors
Alta Lakes Community Development District

Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, and each major fund of Alta Lakes Community Development District as of September 30, 2021, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated May 24, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Alta Lakes Community Development District's internal control over financial reporting and compliance.



Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

May 24, 2022

**Alta Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

Management's discussion and analysis of Alta Lakes Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment, culture/recreation and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Alta Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliations are provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2021.

- ◆ The District's total assets were exceeded by total liabilities by \$(296,984) (net position). Net investment in capital assets was \$3,525,972. Restricted net position was \$71,360. Unrestricted net position was \$(3,894,316).
- ◆ Governmental activities revenues totaled \$1,122,069 while governmental activities expenses and conveyances totaled \$2,074,259.

**Alta Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

| | Governmental Activities | |
|----------------------------------|--------------------------------|-------------|
| | 2021 | 2020 |
| Current assets | \$ 203,733 | \$ 88,855 |
| Restricted assets | 545,992 | 622,723 |
| Capital assets | 8,648,430 | 9,904,007 |
| Total Assets | 9,398,155 | 10,615,585 |
| Current liabilities | 373,345 | 449,426 |
| Non-current liabilities | 9,321,794 | 9,510,953 |
| Total Liabilities | 9,695,139 | 9,960,379 |
| Net Position | | |
| Net investment in capital assets | 3,525,972 | 515,329 |
| Restricted | 71,360 | 60,739 |
| Unrestricted | (3,894,316) | 79,138 |
| Total Net Position | \$ (296,984) | \$ 655,206 |

The increase in current assets is related to revenues exceeding expenditures at the fund level in the current year.

The decrease in restricted assets is related to the capital projects and debt service activity in the current year.

The decrease in capital assets is related to conveyances of capital assets to other governments and depreciation in the current year.

The decrease in current liabilities is related to the decrease in retainage payable in the current year.

The decrease in non-current liabilities is the result of the principal payments made in the current year.

The decrease in net position is related to the conveyances of capital assets in the current year.

**Alta Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change In Net Position

| | Governmental Activities | |
|----------------------------------|--------------------------------|--------------------|
| | 2021 | 2020 |
| Program Revenues | | |
| Special assessments | \$ 1,121,177 | \$ 502,261 |
| Operating contributions | - | 171,773 |
| Capital contributions | - | 7,134,836 |
| General Revenues | | |
| Miscellaneous revenues | 857 | 175 |
| Investment earnings | 35 | 24,346 |
| Total Revenues | <u>1,122,069</u> | <u>7,833,391</u> |
| Expenses | | |
| General government | 102,478 | 98,308 |
| Physical environment | 480,547 | 154,905 |
| Culture/recreation | 205,597 | 92,693 |
| Interest and other charges | 421,748 | 436,694 |
| Total Expenses | <u>1,210,370</u> | <u>782,600</u> |
| Conveyances to other governments | <u>(863,889)</u> | <u>(6,343,188)</u> |
| Change in Net Position | (952,190) | 707,603 |
| Net Position - Beginning of Year | <u>655,206</u> | <u>(52,397)</u> |
| Net Position - End of Year | <u>\$ (296,984)</u> | <u>\$ 655,206</u> |

The increase in charges for services is related to an increase in special assessments levied in the current year.

The capital contribution was related to the contribution received to complete the capital project in the prior year.

The increases in physical environment and culture/recreation are related to the first full year of operations due to the completion of the capital project and placing the capital assets in service in the prior year.

The conveyance to other governments is related to the legal transfer of certain assets to other governments at the completion of the capital project in the current year.

**Alta Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2021 and 2020:

| Description | Governmental Activities | |
|----------------------------|--------------------------------|--------------|
| | 2021 | 2020 |
| Construction in progress | \$ 82,265 | \$ 946,154 |
| Buildings and improvements | 2,722,020 | 2,722,020 |
| Infrastructure | 6,235,833 | 6,235,833 |
| Accumulated depreciation | (391,688) | - |
| Total Capital Assets | \$ 8,648,430 | \$ 9,904,007 |

The activity for the year consisted of depreciation, \$391,688, and conveyances to other governments, \$863,889

General Fund Budgetary Highlights

The final budget exceeded actual expenditures in the current year because insurance and water-sewer expenditures were less than anticipated.

There were no amendments to the General Fund budget in the current year.

Debt Management

Governmental Activities debt includes the following:

- ◆ In June 2019, the District issued \$9,925,000 Series 2019 Special Assessment Bonds. These bonds were issued to finance a portion of the cost of acquisition, construction, installation, and equipping of the Series 2019 Project. The balance outstanding on the Series 2019 Bonds at September 30, 2021 was \$9,530,000.

**Alta Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Alta Lakes Community Development District does not anticipate any economic factors to have a significant affect on operations for the year ended September 30, 2022.

Request for Information

The financial report is designed to provide a general overview of Alta Lakes Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Alta Lakes Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

Alta Lakes Community Development District
STATEMENT OF NET POSITION
September 30, 2021

| | Governmental Activities |
|---------------------------------------|------------------------------------|
| ASSETS | |
| Current Assets | |
| Cash | \$ 176,229 |
| Prepaid expenses | 27,504 |
| Total Current Assets | 203,733 |
| Non-Current Assets | |
| Restricted Assets | |
| Investments | 545,992 |
| Capital Assets, Not Being Depreciated | |
| Construction in progress | 82,265 |
| Capital Assets, Being Depreciated | |
| Buildings and improvements | 2,722,020 |
| Infrastructure | 6,235,833 |
| Accumulated depreciation | (391,688) |
| Total Non-Current Assets | 9,194,422 |
| Total Assets | 9,398,155 |
| LIABILITIES | |
| Current Liabilities | |
| Accounts payable and accrued expenses | 14,259 |
| Bonds payable | 185,000 |
| Accrued interest | 174,086 |
| Total Current Liabilities | 373,345 |
| Non-Current Liabilities | |
| Bonds payable, net | 9,321,794 |
| Total Liabilities | 9,695,139 |
| NET POSITION | |
| Net investment in capital assets | 3,525,972 |
| Restricted for debt service | 71,360 |
| Unrestricted | (3,894,316) |
| Total Net Position | \$ (296,984) |

See accompanying notes to financial statements.

**Alta Lakes Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2021**

| | General | Debt Service | Capital Projects | Total Governmental Funds |
|--|-------------------|-------------------|---------------------|--------------------------------|
| ASSETS | | | | |
| Cash | \$ 176,229 | \$ - | \$ - | \$ 176,229 |
| Prepaid expenses | 27,504 | - | - | 27,504 |
| Restricted assets | | | | |
| Investments, at fair value | - | 545,991 | 1 | 545,992 |
| Total Assets | \$ 203,733 | \$ 545,991 | \$ 1 | \$ 749,725 |
| LIABILITIES AND FUND BALANCES | | | | |
| LIABILITIES | | | | |
| Accounts payable and accrued expenses | \$ 14,259 | \$ - | \$ - | \$ 14,259 |
| FUND BALANCES | | | | |
| Nonspendable: | | | | |
| Prepaid expenses | 27,504 | - | - | 27,504 |
| Restricted: | | | | |
| Debt service | - | 545,991 | - | 545,991 |
| Capital projects | - | - | 1 | 1 |
| Unassigned | 161,970 | - | - | 161,970 |
| Total Fund Balances | 189,474 | 545,991 | 1 | 735,466 |
| Total Liabilities and Fund Balances | \$ 203,733 | \$ 545,991 | \$ 1 | \$ 749,725 |

See accompanying notes to financial statements.

Alta Lakes Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2021

| | | |
|---|----|-------------------------|
| Total Governmental Fund Balances | \$ | 735,466 |
| Amounts reported for governmental activities in the Statement of Net Position are different because: | | |
| Capital assets, construction in progress, \$82,265, infrastructure, \$6,235,833, and buildings and improvements, \$2,722,020, net of accumulated depreciation, \$(391,688), used in governmental activities are not current financial resources, and therefore, are not reported at the fund level. | | 8,648,430 |
| Long-term liabilities, bonds payable, are not due and payable in the current period, and therefore, are not reported at the fund level. | | (9,530,000) |
| Bond discount being amortized, net of accumulated amortization, used in governmental activities are not current financial resources and, therefore, are not reported at the fund level. | | 23,206 |
| Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported at the fund level. | | <u>(174,086)</u> |
| Net Position of Governmental Activities | \$ | <u><u>(296,984)</u></u> |

See accompanying notes to financial statements.

Alta Lakes Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2021

| | General | Debt Service | Capital Projects | Total Governmental Funds |
|-----------------------------------|-------------------|-------------------|---------------------|--------------------------------|
| REVENUES | | | | |
| Special assessments | \$ 506,413 | \$ 614,764 | \$ - | \$ 1,121,177 |
| Miscellaneous revenues | 857 | - | - | 857 |
| Investment income | - | 34 | 1 | 35 |
| Total Revenues | <u>507,270</u> | <u>614,798</u> | <u>1</u> | <u>1,122,069</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| General government | 102,461 | - | 17 | 102,478 |
| Physical environment | 179,593 | - | - | 179,593 |
| Culture/recreation | 114,863 | - | - | 114,863 |
| Debt service | | | | |
| Principal | - | 185,000 | - | 185,000 |
| Interest | - | 424,248 | - | 424,248 |
| Total Expenditures | <u>396,917</u> | <u>609,248</u> | <u>17</u> | <u>1,006,182</u> |
| Net Change in Fund Balance | 110,353 | 5,550 | (16) | 115,887 |
| Fund Balances - Beginning of Year | <u>79,121</u> | <u>540,441</u> | <u>17</u> | <u>619,579</u> |
| Fund Balances - End of Year | <u>\$ 189,474</u> | <u>\$ 545,991</u> | <u>\$ 1</u> | <u>\$ 735,466</u> |

See accompanying notes to financial statements.

Alta Lakes Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

| | | |
|--|----|-------------------------|
| Net Change in Fund Balances - Total Governmental Funds | \$ | 115,887 |
| Amounts reported for governmental activities in the Statement of Activities are different because: | | |
| Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of depreciation \$(391,688), and conveyances, \$(863,889), in the current period. | | (1,255,577) |
| Repayment of bond principal is an expenditure at the fund level, but the repayment reduces long-term liabilities at the government-wide level. | | 185,000 |
| Governmental funds report bond discounts as expenditures. However, in the Statement of Activities, the cost is allocated as amortization expense. | | 3,341 |
| In the Statement of Activities, interest is accrued on outstanding bonds; whereas in the governmental funds, interest expenditures are reported when due. This is the change in accrued interest in the current period. | | <u>(841)</u> |
| Change in Net Position of Governmental Activities | \$ | <u><u>(952,190)</u></u> |

See accompanying notes to financial statements.

Alta Lakes Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended September 30, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|----------------------------|-------------------------|-------------------|---|
| Revenues | | | | |
| Special assessments | \$ 479,240 | \$ 479,240 | \$ 506,413 | \$ 27,173 |
| Miscellaneous revenues | - | - | 857 | 857 |
| Total Revenues | <u>479,240</u> | <u>479,240</u> | <u>507,270</u> | <u>28,030</u> |
| Expenditures | | | | |
| Current | | | | |
| General government | 113,038 | 113,038 | 102,461 | 10,577 |
| Physical environment | 225,202 | 225,202 | 179,593 | 45,609 |
| Culture/recreation | 141,000 | 141,000 | 114,863 | 26,137 |
| Total Expenditures | <u>479,240</u> | <u>479,240</u> | <u>396,917</u> | <u>82,323</u> |
| Net Change in Fund Balances | - | - | 110,353 | 110,353 |
| Fund Balances - Beginning of Year | - | - | 79,121 | 79,121 |
| Fund Balances - End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 189,474</u> | <u>\$ 189,474</u> |

See accompanying notes to financial statements.

Alta Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on November 13, 2018, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by the City of Jacksonville Ordinance #2018-660-E as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Alta Lakes Community Development District. The District is governed by a five member Board of Supervisors who are elected on an at large basis by landowners of the District. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Alta Lakes Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

Alta Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments, developer contributions and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

Alta Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

Alta Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Alta Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Debt Service Fund – Accounts for the accumulation of resources for the annual payment of principal and interest on long-term general obligation debt.

Capital Projects Fund – The Capital Projects Funds account for the construction of infrastructure improvements within the boundaries of the District.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as construction in progress, and non-current governmental liabilities, such as general obligation bonds be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Alta Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

b. Restricted Net Position

Certain net position of the District is classified as restricted on the Statement of Net Position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

c. Capital Assets

Capital assets, which include construction in progress, buildings and improvements and infrastructure are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

| | |
|----------------------------|---------------|
| Infrastructure | 15 – 25 years |
| Buildings and improvements | 30 years |

d. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

e. Unamortized Bond Discount

Bond discounts are presented on the government-wide financial statements. The costs are amortized over the life of the bonds using the method of accounting. For financial reporting, the unamortized bond discount is netted against the applicable long-term debt.

Alta Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE B – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2021, the District's bank balance was \$211,680 and the carrying value was \$176,229. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2021, the District had the following investments and maturities:

| Investment | Maturities | Fair Value |
|---|-------------------|-------------------|
| First American Treasury Obligation Fund | 13 Days* | \$ 545,992 |

*Weighted Average Maturity

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investments listed above are Level 1 assets.

Interest Rate Risk

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

Alta Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE B – CASH AND INVESTMENTS (CONTINUED)

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2021, the District's investment in First American Treasury Obligation were rated AAAM by Standard and Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The District's investment in the First American Treasury Obligation represents 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2021 were typical of these items during the period then ended. The District considers any decline in fair value to be temporary.

NOTE C – CAPITAL ASSETS

Capital Asset activity for the period ended September 30, 2021 was as follows:

| | Balance October 1, 2020 | Additions | Deletions | Balance September 30, 2021 |
|--|-------------------------------|---------------------|---------------------|----------------------------------|
| <u>Governmental Activities:</u> | | | | |
| Capital assets, not being depreciated: | | | | |
| Construction in progress | \$ 946,154 | \$ - | \$ (863,889) | \$ 82,265 |
| Capital assets, being depreciated: | | | | |
| Buildings and improvements | 2,722,020 | - | - | 2,722,020 |
| Infrastructure | 6,235,833 | - | - | 6,235,833 |
| Accumulated depreciation | - | (391,688) | - | (391,688) |
| Total Capital Assets, depreciated | <u>8,957,853</u> | <u>(391,688)</u> | <u>-</u> | <u>8,566,165</u> |
| Total Capital Assets, Net | <u>\$ 9,904,007</u> | <u>\$ (391,688)</u> | <u>\$ (863,889)</u> | <u>\$ 8,648,430</u> |

Depreciation was charged to physical environment, \$300,954, and culture/recreation, \$90,734.

Alta Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE D – LONG-TERM DEBT

The following is a summary of activity for long-term debt of the Governmental Activities for the year ended September 30, 2021:

| | |
|--------------------------------------|---------------------|
| Long-term debt at October 1, 2020 | \$ 9,715,000 |
| Principal payments | <u>(185,000)</u> |
| Long-term debt at September 30, 2021 | <u>\$ 9,530,000</u> |

Long-term debt is comprised of the following:

Special Assessment Revenue Bonds

\$9,925,000 Series 2019 Bonds are due in annual principal installments beginning May 2020, maturing May 2049. Interest is due semi-annually on May 1 and November 1, beginning November 1, 2019, at variable rates of 3.500% to 4.625%. Current portion is \$185,000.

| | |
|--------------------|---------------------|
| | \$ 9,530,000 |
| Bond discount, net | <u>(23,206)</u> |
| Bonds Payable, net | <u>\$ 9,506,794</u> |

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2021 are as follows:

| Year Ending September 30, | Principal | Interest | Total |
|------------------------------|---------------------|---------------------|----------------------|
| 2022 | \$ 185,000 | \$ 417,808 | \$ 602,808 |
| 2023 | 190,000 | 411,333 | 601,333 |
| 2024 | 195,000 | 404,683 | 599,683 |
| 2025 | 205,000 | 397,858 | 602,858 |
| 2026 | 210,000 | 390,170 | 600,170 |
| 2027-2031 | 1,200,000 | 1,823,600 | 3,023,600 |
| 2032-2036 | 1,485,000 | 1,545,160 | 3,030,160 |
| 2037-2041 | 1,850,000 | 1,187,014 | 3,037,014 |
| 2042-2046 | 2,330,000 | 721,501 | 3,051,501 |
| 2047-2049 | <u>1,680,000</u> | <u>157,712</u> | <u>1,837,712</u> |
| Totals | <u>\$ 9,530,000</u> | <u>\$ 7,456,839</u> | <u>\$ 16,986,839</u> |

**Alta Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021**

NOTE D – LONG-TERM DEBT (CONTINUED)

Summary of Significant Bond Resolution Terms and Covenants

Significant Bond Provisions

The Series 2019 Bonds, maturing on or after May 1, 2039, are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2029 at a redemption price equal to the principal amount of the Series 2019 Bonds to be redeemed, plus accrued interest to the date of redemption. The Series 2019 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain 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.

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

1. Reserve Fund – The 2019 Reserve Account is funded from the proceeds of the Series 2019 Bonds in an amount equal to the fifty percent of the maximum annual debt service with respect to the Series 2019 Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

| | Special Assessment Bonds | |
|--------------------------------------|---------------------------------|--------------------------------|
| | Reserve Balance | Reserve Requirement |
| Series 2019 Special Assessment Bonds | \$ 300,554 | \$ 300,545 |

NOTE E – ECONOMIC DEPENDENCY AND RELATED PARTIES

A substantial portion of the District’s activity is dependent upon the continued involvement of the developers, the loss of which could have a materially adverse effect on the District. At September 30, 2021, the developers owned or controlled a large portion of the assessable property located within District boundaries.

Alta Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE F – 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 for which the government carries commercial insurance. There were no claims or settled claims from these risks and claims have not exceeded commercial insurance coverage since inception.



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INDEPENDENT AUDITORS' 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
Alta Lakes Community Development District
Jacksonville, 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 Alta Lakes Community Development District, as of and for the year ended September 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated May 24, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Alta Lakes Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Alta Lakes Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Alta Lakes Community Development 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Board of Supervisors
Alta Lakes Community Development District

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.



Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

May 24, 2022



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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MANAGEMENT LETTER

To the Board of Supervisors
Alta Lakes Community Development District
Jacksonville, Florida

Report on the Financial Statements

We have audited the financial statements of the Alta Lakes Community Development District as of and for the year ended September 30, 2021, and have issued our report thereon dated May 24, 2022.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; 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 Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals 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 24, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not Alta Lakes Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that Alta Lakes Community Development District did not meet any of the conditions described in Section 218.503(1) Florida Statutes.

To the Board of Supervisors
Alta Lakes Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Alta Lakes Community Development District. It is management's responsibility to monitor the Alta Lakes Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2021.

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

Specific Information

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c) and Section 218.32(1)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Alta Lakes Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation, defined as individuals or entities that receive 1099s, was paid in the last month of the District's fiscal year: 3
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: N/A
- 4) All compensation earned by or awarded to nonemployee independent contractors, defined as entities or individuals that receive 1099s, whether paid or accrued, regardless of contingency: \$23,706
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2020, together with the total expenditures for such project: The District had no construction projects during the year.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: There were no amendments to the FY 2021 budget.

As required by Section 218.39(3)(c) and Section 218.32(1)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Alta Lakes Community Development District reported:

- 7) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund \$1,036.19 and Debt Service Fund \$1,299.39.
- 8) The amount of special assessments collected by or on behalf of the District: \$1,121,177.
- 9) The total amount of outstanding bonds issued by the District and the terms of such bonds. Series 2019 Bonds, \$9,530,000, matures May 2049.



Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

To the Board of Supervisors
Alta Lakes Community Development District

Additional Matters

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

Purpose of this Letter

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

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

May 24, 2022



**Berger, Toombs, Elam,
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**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH
SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
Alta Lakes Community Development District
Jacksonville, Florida

We have examined Alta Lakes Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2021. Management is responsible for Alta Lakes Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Alta Lakes Community Development 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 and, accordingly, included examining, on a test basis, evidence about Alta Lakes Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Alta Lakes Community Development District's compliance with the specified requirements.

In our opinion, Alta Lakes Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2021.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

May 24, 2022

Tab 9

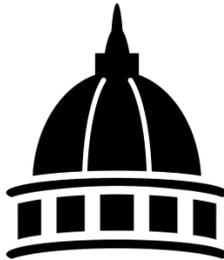
REBATE REPORT

\$9,925,000

**Alta Lakes Community Development District
(City of Jacksonville, Florida)
Special Assessment Bonds, Series 2019**

**Dated: June 10, 2019
Delivered: June 10, 2019**

**Rebate Report to the Computation Date
June 10, 2024
Reflecting Activity To
April 30, 2022**



AMTEC

TABLE OF CONTENTS

| | |
|--|----|
| AMTEC Opinion | 3 |
| Summary of Rebate Computations | 4 |
| Summary of Computational Information and Definitions | 5 |
| Methodology | 7 |
| Sources and Uses | 8 |
| Proof of Arbitrage Yield | 9 |
| Bond Debt Service | 11 |
| Arbitrage Rebate Calculation Detail Report – Acquisition and Construction Fund | 13 |
| Arbitrage Rebate Calculation Detail Report – Reserve Fund | 14 |
| Arbitrage Rebate Calculation Detail Report – Capitalized Interest Account | 15 |
| Arbitrage Rebate Calculation Detail Report – Costs of Issuance Account | 16 |
| Arbitrage Rebate Calculation Detail Report – Rebate Computation Credits | 17 |



AMTEC

American Municipal Tax-Exempt Compliance

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June 22, 2022

Alta Lakes Community Development District
c/o Ms. Kelsie Howell
District Compliance Associate
Rizzetta & Company, Inc.
12750 Citrus Park Lane, Suite 115
Tampa, FL 33625

Re: \$9,925,000 Alta Lakes Community Development District (City of Jacksonville, Florida),
Special Assessment Bonds, Series 2019

Dear Ms. Howell:

AMTEC has prepared certain computations relating to the above referenced bond issue (the "Bonds") at the request of the Alta Lakes Community Development District (the "District").

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebatale Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebatale Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebatale Arbitrage.

We have scheduled our next Report as of May 31, 2023. Thank you for this engagement and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Trong M. Tran
Analyst

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the June 10, 2024 Computation Date
Reflecting Activity from June 10, 2019 through April 30, 2022

| Fund Description | Taxable Inv Yield | Net Income | Rebatable Arbitrage |
|-----------------------------------|-------------------|--------------------|-----------------------|
| Acquisition and Construction Fund | 1.202486% | 37,593.61 | (124,613.88) |
| Reserve Fund | 0.401389% | 3,481.41 | (41,236.40) |
| Capitalized Interest Account | 1.265115% | 3,104.08 | (9,613.93) |
| Costs of Issuance Account | 1.583583% | 166.19 | (374.24) |
| Totals | 1.044867% | \$44,345.29 | \$(175,838.45) |
| Bond Yield | 4.501947% | | |
| Rebate Computation Credits | | | (4,137.41) |
| Net Rebatable Arbitrage | | | \$(179,975.86) |

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For the purpose of calculating Rebatable Arbitrage, investment activity is reflected from June 10, 2019, the date of the closing, to April 30, 2022, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of June 10, 2024.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between June 10, 2019 and April 30, 2022, the District made periodic payments into the Debt Service Fund that were used, along with the interest earned, to provide the required debt service payments.

Under Treasury Regulation 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Debt Service Fund and have determined that the funds deposited have functioned as bona fide debt service funds and are not subject to the rebate requirement.

DEFINITIONS

6. Computation Date

June 10, 2024.

7. Computation Period

The period beginning on June 10, 2019, the date of the closing, and ending on April 30, 2022.

8. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the issuer. If no day is selected by the issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.

9. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

10. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

11. Issue Price

The price determined on the basis of the initial offering price to the public at which price a substantial amount of the Bonds were sold.

12. Rebtable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

13. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District, as follows:

| Account / Fund | Account Number |
|--------------------------------------|-----------------------|
| Sinking Fund | 217233002 |
| Prepayment Subaccount | 217233004 |
| Reserve Account | 217233003 |
| Revenue Account | 217233000 |
| Acquisition and Construction Account | 217233005 |
| Costs of Issuance Account | 217233006 |
| Capitalized Interest Account | 217233001 |

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebateable Arbitrage, as of April 30, 2022, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to June 10, 2024. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on June 10, 2024, is the Rebateable Arbitrage.

\$9,925,000
Alta Lakes Community Development District
(City of Jacksonville, Florida)
Special Assessment Bonds, Series 2019
Delivered: June 10, 2019

| | |
|-------------------------|--|
| Sources of Funds | |
|-------------------------|--|

| | |
|-----------------------------------|-----------------------|
| Par Amount | \$9,925,000.00 |
| Net Original Issue Premium | -25,144.90 |
| Total | \$9,899,855.10 |

| | |
|----------------------|--|
| Uses of Funds | |
|----------------------|--|

| | |
|--|-----------------------|
| Acquisition and Construction Fund | \$9,074,783.29 |
| Reserve Fund | 302,141.88 |
| Capitalized Interest Account | 169,179.93 |
| Costs of Issuance Account | 204,875.00 |
| Underwriter's Discount | 148,875.00 |
| Total | \$9,899,855.10 |

PROOF OF ARBITRAGE YIELD

\$9,925,000

Alta Lakes Community Development District
 (City of Jacksonville, Florida)
 Special Assessment Bonds, Series 2019

| Date | Debt Service | Present Value to 06/10/2019 @ 4.5019468924% |
|------------|--------------|---|
| 11/01/2019 | 169,179.93 | 166,255.49 |
| 05/01/2020 | 390,974.38 | 375,757.81 |
| 11/01/2020 | 212,911.88 | 200,120.77 |
| 05/01/2021 | 392,911.88 | 361,176.90 |
| 11/01/2021 | 209,761.88 | 188,574.92 |
| 05/01/2022 | 394,761.88 | 347,076.43 |
| 11/01/2022 | 206,524.38 | 177,579.89 |
| 05/01/2023 | 396,524.38 | 333,445.53 |
| 11/01/2023 | 203,199.38 | 167,112.88 |
| 05/01/2024 | 403,199.38 | 324,294.78 |
| 11/01/2024 | 199,699.38 | 157,083.07 |
| 05/01/2025 | 404,699.38 | 311,327.68 |
| 11/01/2025 | 195,855.63 | 147,351.24 |
| 05/01/2026 | 410,855.63 | 302,300.97 |
| 11/01/2026 | 191,824.38 | 138,034.18 |
| 05/01/2027 | 411,824.38 | 289,819.40 |
| 11/01/2027 | 187,699.38 | 129,184.61 |
| 05/01/2028 | 417,699.38 | 281,154.04 |
| 11/01/2028 | 183,386.88 | 120,720.58 |
| 05/01/2029 | 423,386.88 | 272,573.09 |
| 11/01/2029 | 178,886.88 | 112,630.66 |
| 05/01/2030 | 428,886.88 | 264,090.91 |
| 11/01/2030 | 173,386.88 | 104,414.18 |
| 05/01/2031 | 433,386.88 | 255,241.65 |
| 11/01/2031 | 167,666.88 | 96,572.98 |
| 05/01/2032 | 442,666.88 | 249,354.90 |
| 11/01/2032 | 161,616.88 | 89,034.87 |
| 05/01/2033 | 446,616.88 | 240,625.20 |
| 11/01/2033 | 155,346.88 | 81,854.22 |
| 05/01/2034 | 455,346.88 | 234,646.15 |
| 11/01/2034 | 148,746.88 | 74,963.78 |
| 05/01/2035 | 458,746.88 | 226,104.55 |
| 11/01/2035 | 141,926.88 | 68,412.17 |
| 05/01/2036 | 466,926.88 | 220,115.26 |
| 11/01/2036 | 134,776.88 | 62,136.85 |
| 05/01/2037 | 474,776.88 | 214,070.06 |
| 11/01/2037 | 127,296.88 | 56,132.80 |
| 05/01/2038 | 482,296.88 | 207,991.66 |
| 11/01/2038 | 119,486.88 | 50,394.63 |
| 05/01/2039 | 489,486.88 | 201,900.60 |
| 11/01/2039 | 111,346.88 | 44,916.63 |
| 05/01/2040 | 501,346.88 | 197,788.02 |
| 11/01/2040 | 102,328.13 | 39,481.10 |
| 05/01/2041 | 507,328.13 | 191,432.51 |
| 11/01/2041 | 92,962.50 | 34,305.76 |
| 05/01/2042 | 517,962.50 | 186,934.81 |
| 11/01/2042 | 83,134.38 | 29,343.04 |
| 05/01/2043 | 528,134.38 | 182,306.18 |
| 11/01/2043 | 72,843.75 | 24,591.32 |
| 05/01/2044 | 537,843.75 | 177,573.51 |
| 11/01/2044 | 62,090.63 | 20,048.44 |
| 05/01/2045 | 552,090.63 | 174,340.19 |
| 11/01/2045 | 50,759.38 | 15,676.03 |
| 05/01/2046 | 560,759.38 | 169,367.00 |
| 11/01/2046 | 38,965.63 | 11,509.77 |
| 05/01/2047 | 573,965.63 | 165,807.14 |

PROOF OF ARBITRAGE YIELD

\$9,925,000

Alta Lakes Community Development District
 (City of Jacksonville, Florida)
 Special Assessment Bonds, Series 2019

| Date | Debt Service | Present Value to 06/10/2019 @ 4.5019468924% |
|------------|---------------|---|
| 11/01/2047 | 26,593.75 | 7,513.28 |
| 05/01/2048 | 586,593.75 | 162,076.43 |
| 11/01/2048 | 13,643.75 | 3,686.79 |
| 05/01/2049 | 603,643.75 | 159,524.81 |
| | 18,219,495.81 | 9,899,855.10 |

Proceeds Summary

| | |
|------------------------------|--------------|
| Delivery date | 06/10/2019 |
| Par Value | 9,925,000.00 |
| Premium (Discount) | -25,144.90 |
| Target for yield calculation | 9,899,855.10 |

BOND DEBT SERVICE

\$9,925,000

Alta Lakes Community Development District
 (City of Jacksonville, Florida)
 Special Assessment Bonds, Series 2019

| Period Ending | Principal | Coupon | Interest | Debt Service | Annual Debt Service |
|------------------|-----------|--------|------------|--------------|------------------------|
| 06/10/2019 | | | | | |
| 11/01/2019 | | | 169,179.93 | 169,179.93 | |
| 05/01/2020 | 175,000 | 3.500% | 215,974.38 | 390,974.38 | 560,154.31 |
| 11/01/2020 | | | 212,911.88 | 212,911.88 | |
| 05/01/2021 | 180,000 | 3.500% | 212,911.88 | 392,911.88 | 605,823.76 |
| 11/01/2021 | | | 209,761.88 | 209,761.88 | |
| 05/01/2022 | 185,000 | 3.500% | 209,761.88 | 394,761.88 | 604,523.76 |
| 11/01/2022 | | | 206,524.38 | 206,524.38 | |
| 05/01/2023 | 190,000 | 3.500% | 206,524.38 | 396,524.38 | 603,048.76 |
| 11/01/2023 | | | 203,199.38 | 203,199.38 | |
| 05/01/2024 | 200,000 | 3.500% | 203,199.38 | 403,199.38 | 606,398.76 |
| 11/01/2024 | | | 199,699.38 | 199,699.38 | |
| 05/01/2025 | 205,000 | 3.750% | 199,699.38 | 404,699.38 | 604,398.76 |
| 11/01/2025 | | | 195,855.63 | 195,855.63 | |
| 05/01/2026 | 215,000 | 3.750% | 195,855.63 | 410,855.63 | 606,711.26 |
| 11/01/2026 | | | 191,824.38 | 191,824.38 | |
| 05/01/2027 | 220,000 | 3.750% | 191,824.38 | 411,824.38 | 603,648.76 |
| 11/01/2027 | | | 187,699.38 | 187,699.38 | |
| 05/01/2028 | 230,000 | 3.750% | 187,699.38 | 417,699.38 | 605,398.76 |
| 11/01/2028 | | | 183,386.88 | 183,386.88 | |
| 05/01/2029 | 240,000 | 3.750% | 183,386.88 | 423,386.88 | 606,773.76 |
| 11/01/2029 | | | 178,886.88 | 178,886.88 | |
| 05/01/2030 | 250,000 | 4.400% | 178,886.88 | 428,886.88 | 607,773.76 |
| 11/01/2030 | | | 173,386.88 | 173,386.88 | |
| 05/01/2031 | 260,000 | 4.400% | 173,386.88 | 433,386.88 | 606,773.76 |
| 11/01/2031 | | | 167,666.88 | 167,666.88 | |
| 05/01/2032 | 275,000 | 4.400% | 167,666.88 | 442,666.88 | 610,333.76 |
| 11/01/2032 | | | 161,616.88 | 161,616.88 | |
| 05/01/2033 | 285,000 | 4.400% | 161,616.88 | 446,616.88 | 608,233.76 |
| 11/01/2033 | | | 155,346.88 | 155,346.88 | |
| 05/01/2034 | 300,000 | 4.400% | 155,346.88 | 455,346.88 | 610,693.76 |
| 11/01/2034 | | | 148,746.88 | 148,746.88 | |
| 05/01/2035 | 310,000 | 4.400% | 148,746.88 | 458,746.88 | 607,493.76 |
| 11/01/2035 | | | 141,926.88 | 141,926.88 | |
| 05/01/2036 | 325,000 | 4.400% | 141,926.88 | 466,926.88 | 608,853.76 |
| 11/01/2036 | | | 134,776.88 | 134,776.88 | |
| 05/01/2037 | 340,000 | 4.400% | 134,776.88 | 474,776.88 | 609,553.76 |
| 11/01/2037 | | | 127,296.88 | 127,296.88 | |
| 05/01/2038 | 355,000 | 4.400% | 127,296.88 | 482,296.88 | 609,593.76 |
| 11/01/2038 | | | 119,486.88 | 119,486.88 | |
| 05/01/2039 | 370,000 | 4.400% | 119,486.88 | 489,486.88 | 608,973.76 |
| 11/01/2039 | | | 111,346.88 | 111,346.88 | |
| 05/01/2040 | 390,000 | 4.625% | 111,346.88 | 501,346.88 | 612,693.76 |
| 11/01/2040 | | | 102,328.13 | 102,328.13 | |
| 05/01/2041 | 405,000 | 4.625% | 102,328.13 | 507,328.13 | 609,656.26 |
| 11/01/2041 | | | 92,962.50 | 92,962.50 | |
| 05/01/2042 | 425,000 | 4.625% | 92,962.50 | 517,962.50 | 610,925.00 |
| 11/01/2042 | | | 83,134.38 | 83,134.38 | |
| 05/01/2043 | 445,000 | 4.625% | 83,134.38 | 528,134.38 | 611,268.76 |
| 11/01/2043 | | | 72,843.75 | 72,843.75 | |
| 05/01/2044 | 465,000 | 4.625% | 72,843.75 | 537,843.75 | 610,687.50 |
| 11/01/2044 | | | 62,090.63 | 62,090.63 | |
| 05/01/2045 | 490,000 | 4.625% | 62,090.63 | 552,090.63 | 614,181.26 |
| 11/01/2045 | | | 50,759.38 | 50,759.38 | |
| 05/01/2046 | 510,000 | 4.625% | 50,759.38 | 560,759.38 | 611,518.76 |
| 11/01/2046 | | | 38,965.63 | 38,965.63 | |
| 05/01/2047 | 535,000 | 4.625% | 38,965.63 | 573,965.63 | 612,931.26 |

BOND DEBT SERVICE

\$9,925,000

Alta Lakes Community Development District
 (City of Jacksonville, Florida)
 Special Assessment Bonds, Series 2019

| Period Ending | Principal | Coupon | Interest | Debt Service | Annual Debt Service |
|------------------|-----------|--------|--------------|---------------|------------------------|
| 11/01/2047 | | | 26,593.75 | 26,593.75 | |
| 05/01/2048 | 560,000 | 4.625% | 26,593.75 | 586,593.75 | 613,187.50 |
| 11/01/2048 | | | 13,643.75 | 13,643.75 | |
| 05/01/2049 | 590,000 | 4.625% | 13,643.75 | 603,643.75 | 617,287.50 |
| | 9,925,000 | | 8,294,495.81 | 18,219,495.81 | 18,219,495.81 |

\$9,925,000
Alta Lakes Community Development District
(City of Jacksonville, Florida)
Special Assessment Bonds, Series 2019
Acquisition and Construction Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

| DATE | DESCRIPTION | RECEIPTS (PAYMENTS) | FUTURE VALUE @ BOND YIELD OF (4.501947%) |
|----------|-------------|------------------------|--|
| 06/10/19 | Beg Bal | -9,074,783.29 | -11,337,329.67 |
| 06/27/19 | | 88,330.00 | 110,120.89 |
| 06/27/19 | | 2,605,248.27 | 3,247,959.40 |
| 06/27/19 | | 593,518.88 | 739,939.16 |
| 06/27/19 | | 1,412,784.87 | 1,761,316.93 |
| 06/27/19 | | 431,317.00 | 537,722.30 |
| 06/27/19 | | 298,080.00 | 371,615.92 |
| 07/30/19 | | 18,340.42 | 22,771.85 |
| 07/30/19 | | 125,095.06 | 155,320.67 |
| 07/30/19 | | 215,974.38 | 268,158.36 |
| 07/30/19 | | 175,000.00 | 217,283.71 |
| 09/26/19 | | 235,871.97 | 290,842.45 |
| 09/26/19 | | 191,414.45 | 236,024.01 |
| 09/26/19 | | 142,163.11 | 175,294.53 |
| 09/26/19 | | 9,681.21 | 11,937.44 |
| 09/26/19 | | 5,123.25 | 6,317.23 |
| 09/26/19 | | 1,371.00 | 1,690.51 |
| 11/15/19 | | 11,657.23 | 14,287.13 |
| 11/15/19 | | 30,073.33 | 36,857.96 |
| 11/15/19 | | 1,077.66 | 1,320.78 |
| 11/15/19 | | 171,772.65 | 210,525.05 |
| 04/09/20 | | 1,432.91 | 1,725.18 |
| 04/09/20 | | 3,463.78 | 4,170.29 |
| 05/15/20 | | 102,014.68 | 122,277.06 |
| 05/15/20 | | 311,415.23 | 373,269.20 |
| 05/15/20 | | 283,656.24 | 339,996.66 |
| 05/15/20 | | 1,167.40 | 1,399.27 |
| 07/31/20 | | 1,276,026.32 | 1,515,353.09 |
| 07/31/20 | | 287,022.11 | 340,854.91 |
| 10/26/20 | | 3,814.50 | 4,482.01 |
| 11/24/20 | | 78,468.27 | 91,880.97 |
| 05/31/21 | de minimis | 0.72 | 0.82 |
| ----- | | | |
| 06/10/24 | TOTALS: | 37,593.61 | -124,613.88 |
| ----- | | | |

| | | | |
|-------------|-----------|----------------------|-------------|
| ISSUE DATE: | 06/10/19 | REBATABLE ARBITRAGE: | -124,613.88 |
| COMP DATE: | 06/10/24 | NET INCOME: | 37,593.61 |
| BOND YIELD: | 4.501947% | TAX INV YIELD: | 1.202486% |

\$9,925,000
Alta Lakes Community Development District
(City of Jacksonville, Florida)
Special Assessment Bonds, Series 2019
Reserve Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

| DATE | DESCRIPTION | RECEIPTS (PAYMENTS) | FUTURE VALUE @ BOND YIELD OF (4.501947%) |
|----------|-------------|------------------------|--|
| 06/10/19 | Beg Bal | -302,141.88 | -377,472.61 |
| 12/04/19 | | 1,280.49 | 1,565.69 |
| 05/01/20 | | 2,037.79 | 2,446.77 |
| 11/04/20 | | 1,478.75 | 1,735.80 |
| 11/04/20 | | 133.06 | 156.19 |
| 05/03/21 | | 118.13 | 135.63 |
| 05/03/21 | | 8.97 | 10.30 |
| 11/01/21 | | 9.10 | 10.22 |
| 04/30/22 | MMkt Bal | 300,555.51 | 330,173.96 |
| 04/30/22 | MMkt Acc | 1.49 | 1.64 |
| ----- | | | |
| 06/10/24 | TOTALS: | 3,481.41 | -41,236.40 |
| ----- | | | |

| | | | |
|-------------|-----------|----------------------|------------|
| ISSUE DATE: | 06/10/19 | REBATABLE ARBITRAGE: | -41,236.40 |
| COMP DATE: | 06/10/24 | NET INCOME: | 3,481.41 |
| BOND YIELD: | 4.501947% | TAX INV YIELD: | 0.401389% |

\$9,925,000
Alta Lakes Community Development District
(City of Jacksonville, Florida)
Special Assessment Bonds, Series 2019
Capitalized Interest Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

| DATE | DESCRIPTION | RECEIPTS (PAYMENTS) | FUTURE VALUE @ BOND YIELD OF (4.501947%) |
|----------|-------------|------------------------|--|
| 06/10/19 | Beg Bal | -169,179.93 | -211,360.27 |
| 07/30/19 | | -215,974.38 | -268,158.36 |
| 11/01/19 | | 169,179.93 | 207,706.71 |
| 12/12/19 | | -15,683.63 | -19,157.83 |
| 01/06/20 | | -7.56 | -9.21 |
| 05/01/20 | | 215,974.38 | 259,320.27 |
| 08/03/20 | | 382.19 | 453.70 |
| 11/01/20 | | -193,734.51 | -227,496.00 |
| 11/02/20 | | 212,147.50 | 249,086.95 |
| 02/01/21 | | -46.79 | -54.34 |
| 02/01/21 | | 46.88 | 54.44 |
| ----- | | | |
| 06/10/24 | TOTALS: | 3,104.08 | -9,613.93 |
| ----- | | | |

| | | | |
|-------------|-----------|----------------------|-----------|
| ISSUE DATE: | 06/10/19 | REBATABLE ARBITRAGE: | -9,613.93 |
| COMP DATE: | 06/10/24 | NET INCOME: | 3,104.08 |
| BOND YIELD: | 4.501947% | TAX INV YIELD: | 1.265115% |

\$9,925,000
Alta Lakes Community Development District
(City of Jacksonville, Florida)
Special Assessment Bonds, Series 2019
Costs of Issuance Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

| DATE | DESCRIPTION | RECEIPTS (PAYMENTS) | FUTURE VALUE @ BOND YIELD OF (4.501947%) |
|----------|-------------|------------------------|--|
| 06/10/19 | Beg Bal | -204,875.00 | -255,954.92 |
| 06/10/19 | | 48,000.00 | 59,967.47 |
| 06/10/19 | | 40,000.00 | 49,972.89 |
| 06/10/19 | | 5,000.00 | 6,246.61 |
| 06/10/19 | | 57,500.00 | 71,836.04 |
| 06/10/19 | | 1,250.00 | 1,561.65 |
| 06/12/19 | | 27,000.00 | 33,723.36 |
| 06/13/19 | | 5,675.00 | 7,087.27 |
| 06/14/19 | | 5,733.86 | 7,159.90 |
| 06/14/19 | | -5,675.00 | -7,086.40 |
| 12/11/19 | | 147.45 | 180.14 |
| 12/11/19 | | 4,726.25 | 5,773.91 |
| 12/12/19 | | 15,683.63 | 19,157.83 |
| ----- | | | |
| 06/10/24 | TOTALS: | 166.19 | -374.24 |
| ----- | | | |

| | | | |
|-------------|-----------|----------------------|-----------|
| ISSUE DATE: | 06/10/19 | REBATABLE ARBITRAGE: | -374.24 |
| COMP DATE: | 06/10/24 | NET INCOME: | 166.19 |
| BOND YIELD: | 4.501947% | TAX INV YIELD: | 1.583583% |

\$9,925,000
 Alta Lakes Community Development District
 (City of Jacksonville, Florida)
 Special Assessment Bonds, Series 2019
 Rebate Computation Credits

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

| DATE | DESCRIPTION | RECEIPTS (PAYMENTS) | FUTURE VALUE @ BOND YIELD OF (4.501947%) |
|----------|-------------|------------------------|--|
| 06/10/20 | | -1,760.00 | -2,103.06 |
| 06/10/21 | | -1,780.00 | -2,034.35 |
| ----- | | | |
| 06/10/24 | TOTALS: | -3,540.00 | -4,137.41 |
| ----- | | | |

ISSUE DATE: 06/10/19 REBATABLE ARBITRAGE: -4,137.41
 COMP DATE: 06/10/24
 BOND YIELD: 4.501947%

Tab 10

First Coast Trimlight, LLC

822 10th Ave South.

Jacksonville Beach, FL 32250 US

jon@fctrimlight.com<https://fctrimlight.com>

Estimate

ADDRESS

Tony Shiver

85200 Amaryllis Court, Fernandina Beach FL United

States

tony@firstcoastcms.com ♦ 904-506-8410**ESTIMATE**

08551546

DATE

05/07/2022

**EXPIRATION
DATE**

06/06/2022

1) OPTION 1

| DESCRIPTION | QTY | | |
|---|-----|-----------------------|-------------------|
| Commercial 12" spacing <i>Commercial Trimlight 12" spacing (priced per foot)</i> | 46 | | |
| | | SUBTOTAL | \$1,472.00 |
| | | TAX | \$0.00 |
| | | Option 1 TOTAL | \$1,472.00 |

2) OPTION 2

| DESCRIPTION | QTY | | |
|---|-----|-----------------------|-------------------|
| Commercial 12" spacing <i>Commercial Trimlight 12" spacing (priced per foot)</i> | 56 | | |
| | | SUBTOTAL | \$1,792.00 |
| | | TAX | \$0.00 |
| | | Option 2 TOTAL | \$1,792.00 |

3) CONTROL SYSTEM

| DESCRIPTION | QTY |
|-----------------------|-----|
| Control System - EDGE | 1 |

*12volt power supply (50-500watt) - UL Certified - Lifetime Warranty - Wifi 2.4G
Trimlight controller, power cable, and enclosure box with new cloud-based Trimlight
EDGE control box.*

Surge Protector 1
120v plug-in style surge protector. 640Joules

Cable Cover 2
*Color matched cable cover used on roof, walls, and jumping from one channel to
another.*

SUBTOTAL \$460.00

TAX \$0.00

Control system TOTAL \$460.00

ACCEPTED BY _____

ACCEPTED DATE _____

A photograph of a brick sign for 'ALTA LAKES'. The sign is a light-colored rectangular panel with a white border, set within a brick structure. The text 'ALTA LAKES' is written in a dark, serif font. The brick structure has two pillars on either side, each with a decorative square tile. The sign is surrounded by green bushes and red flowers. The background shows tall trees and a cloudy sky. There are several yellow annotations: a horizontal brushstroke above the left pillar, a horizontal brushstroke above the right pillar, a long horizontal brushstroke above the sign, and a small yellow dot on the red flowers in the foreground.

ALTA LAKES

Tab 11



MONTHLY PEST PREVENTION SERVICE AGREEMENT

Email Address: CustomerCare@MasseyServices.com
 Website: MasseyServices.com
 Phone: 1-888-2MASSEY (262-7739)

SERVICE ADDRESS

BILLING ADDRESS

| | |
|--------------------------|-----------------|
| Business Name | () Phone |
| Property Address | Mailing Address |
| City State County Zip | City State Zip |
| () Phone (Extension) | Email |

| |
|---|
| Business Type: _____ Service Frequency: _____ Grid #: _____ |
|---|

1. **SCOPE OF WORK**
 Massey will provide pest prevention services for Roaches Ants Mice Rats Pantry Pests Fruit Flies Drain Flies
 _____ _____

2. **AREAS TO BE SERVICED**

3. **SERVICE SCHEDULE**
 A. Initial Service Schedule _____ Follow-Up Service on Initial _____
 B. Regular Service Schedule _____

4. **CUSTOMER COOPERATION**
 Effective Pest Prevention requires a well-sealed structure, quality hygiene, sanitation and storage practices in order to achieve a pest-free environment. We must have your cooperation in accomplishing the following:
 A. Maintaining a clean facility and promptly correcting any structural problems and deficiencies in hygiene, sanitation and storage practices noted on our Inspection Service Reports.
 B. Arranging for Service Technician(s) access to the premises and access to all locked areas.

5. **INSURANCE**
 Massey carries comprehensive General Liability Insurance. Upon request we, will furnish a "Certificate of Insurance" showing coverage in effect.

6. **TERMS OF AGREEMENTS**
 A. This Agreement will be effective for an original period of twenty four (24) months and, unless written notice is given by either party thirty (30) days prior to the anniversary date of the agreement, it shall renew itself from month to month thereafter.
 B. If THE COMPANY is at any time dissatisfied with Massey's service, THE COMPANY may cancel service upon giving sixty (60) days written notice.

7. **GUARANTEED SATISFACTION**
 See reverse side of this agreement for explanation of Massey's Pest Prevention Guarantee.

| 8. FIRST YEAR SERVICE CHARGES | SECOND YEAR SERVICE CHARGES | EQUIPMENT/ITEMS PURCHASED |
|--|---|---------------------------------|
| Initial Service Charge \$ | Monthly Service Charge \$ | # ___ of _____ x \$ _____ EA \$ |
| Follow Up (as required) \$ | 2nd Year Annual Service Amount \$ | # ___ of _____ x \$ _____ EA \$ |
| Monthly Service Charge x11 \$ | 5% Discount for Advance Payment \$ | # ___ of _____ x \$ _____ EA \$ |
| 1st Year Annual Service Amount \$ | Discounted Annual Amount \$ | # ___ of _____ x \$ _____ EA \$ |
| 5% Discount for Advance Payment \$ | Applicable Sales Tax \$ | Applicable Sales Tax \$ |
| Discounted Annual Amount \$ | 2nd Year Annual Total \$ | Equipment Total: \$ |
| Applicable Sales Tax | Note: Massey Services reserves the right to adjust the recurring service charge after the second year of this agreement and at any time due to structural additions and/or modifications. | |
| 1st Year Annual Total \$ | | |

First Month Service & Equipment Total: \$

9. **PAYMENT TERMS**
 A. Method of payment Year in Advance Payment less 5% discount Upon Receipt of Monthly Invoice Remit to Service Technician
 B. Invoices are mailed the beginning of each month and will include the current month's charge. All invoices are due and payable within 30 days.
 C. A late fee of one and one-half percent (1.5%) will be assessed monthly on all account balances over 30 days.

Massey Address _____ Accepted for: _____ Date _____
THE COMPANY

City State Zip _____ Given by: _____ Date _____
Massey Services

Phone _____
 Approved by: Massey General Manager _____ Date _____

GUARANTEED SATISFACTION

We guarantee your premises will be FREE of Roach, Ant and Rodent INFESTATION after we have completed your second month of service. This does not mean you will never see another roach, ant or rodent, but it does mean that the thoroughness of our services and your efforts to maintain the highest standards of sanitation will not allow an INFESTATION to develop. In the event of a pest sighting(s):

1. We GUARANTEE to perform a corrective service within 24 hours.
2. We also GUARANTEE to provide this corrective service at *no additional cost to you*.
3. If your pest problem persists and an infestation can be found in the physical structure after 30 days, a **Massey Manager** will verify the infestation and *refund your last regular service charge*.*

For the Hospitality Industry, **Massey** further GUARANTEES that if a guest refuses to pay for a night's lodging or a meal charge due to a pest problem, **Massey** will:

- Verify the problem and take corrective measures immediately.
- Reimburse the Company for the lost lodging and/or meal charge(s).**
- Send a letter of apology to the guest, with a copy sent to the Company Manager.

* A current balance, maximum 30 days, must be maintained to receive any refund or reimbursement under this Guarantee.

** Reimbursement under the terms of the Money Back Guarantee for lost lodging and meal charges will be provided only when The Company Manager notifies a **Massey Manager** within 24 hours and provides the **Massey Manager** with specific details of the problem, lodging and/or meal receipts, guest's name and address. Reimbursement is restricted to one night's lodging charge and one meal charge per occurrence.

GENERAL TERMS AND CONDITIONS

A. CHANGE IN LAW. BY MASSEY SERVICES, INC. (**Massey**) performs its services in accordance with the requirements of Federal, State and local laws. In the event of a change in existing law as it pertains to the services promised herein, **Massey** reserves the right to adjust the monthly service charge or terminate this agreement by giving THE COMPANY 60 days notice.

B. DISCLAIMER. **Massey** liability under this agreement will be terminated if **Massey** is prevented from fulfilling its responsibilities under the terms of this agreement by reason of delays in transportation, shortages of fuel and/or materials, strikes, embargoes, fires, floods, quarantine restriction, or any Act of God or circumstances or cause beyond the control of **Massey**.

This agreement does not cover and **Massey** will not be responsible for:

1. Any present or future insect and/or rodent damage to the structure(s) or contents, or provide for the compensation or repair of same.
2. Damage or loss of personal property resulting from lack of security or acts of third parties.
3. Damage or loss of personal property due to THE COMPANY'S and/or Occupant(s) failure to comply with the specific instructions outlined in the Pest Elimination Preparation Checklist and/or Quality Assurance Inspection Report.
4. **Massey** disclaims any liability for special incidental or consequential damages. The Guarantee stated in this

agreement is given in lieu of any other guarantee or warranties expressed or implied, including any warranty of merchantability or fitness for a particular purpose.

C. NON-PAYMENT DEFAULT. In case of non-payment or default by THE COMPANY, **Massey** has the right to terminate this Agreement and reasonable attorney's fees and costs of collection shall be paid by THE COMPANY, whether suit is filed or not. In addition, interest at the highest rate allowable by law will be assessed for the period of delinquency.

D. ARBITRATION. THE COMPANY and **Massey** agree that any controversy or claim between them arising out of or relating to the interpretation, performance or breach of any provision of this agreement shall be settled exclusively by arbitration. This Contract/Agreement is subject to arbitration pursuant to the Uniform Arbitration Act of the American Arbitration Association. The arbitration award may be entered in any court having jurisdiction. In no event shall either party be liable to the other for indirect, special or consequential damages or loss of anticipated profits.

E. ENTIRE AGREEMENT. It is understood and agreed between the parties that this agreement constitutes the complete agreement between **Massey** and THE COMPANY and that said agreement may not be changed or altered in any manner, oral or otherwise, by any representative of **Massey** unless alteration or change be in writing and executed by the President of Massey Services under its Corporate Seal.

PRIVACY POLICY FOR EMAIL ADDRESSES

By providing an email address on this agreement, the Customer is consenting to receive emails regarding service alerts, new services and special promotions. Email addresses are kept confidential and used solely for communication from Massey Services.



Go Paperless!



96014 Chester Road
 Yulee, FL 32097
 Phone (904)-225-9425
 Fax (904) 225-2722

DATE: 5/12/22

TO:
 Alta Lakes CDD
 Amenties Center
 Proposal

For:
 Tony @ First Coast CMS

| DESCRIPTION | AMOUNT |
|--------------------------------|----------|
| | |
| Monthly Pest Control (\$75x12) | \$900.00 |
| Inside/Outside | |
| Free Call backs | |
| | |
| | |
| | |
| | |
| | |
| Quote: | \$900.00 |

If you have any questions, please feel free to contact Jessica 904-225-9425.



An Anticimex Company

Premium Quality Assured Pest Management Program

Alta Lake CDD Clubhouse

3108 Alta Lakes Blvd
Jacksonville, Florida 32226

Prepared by: John Abney

Email: jabney@turnerpest.com

904-603-9202

Company Information

Florida Based

Turner Pest Control is based in Jacksonville, FL and fully involved in its community. We are aware of the unique demands our environment puts on customers and have been successfully managing those demands since 1971. With over 500 employees statewide, we can respond and service any customer effectively.

Industry Leader with a Focus on Quality

Turner Pest Control prides itself on being an industry leader when it comes to Integrated Pest Management and the use of technology to provide a higher level of service to our commercial customers while performing our services in a safe and environmentally responsible manner. From handhelds in the field to advanced bar-coding reporting capabilities, and our Quality Assurance Program, Turner is committed to providing only the highest level of service to all of our customers.

Specialized Commercial Division

Unlike most local and regional companies, Turner Pest Control has a dedicated commercial division with its own technicians and experts. This division is managed and serviced by associates that are specifically trained and focused on the unique needs of commercial properties and businesses.

Quality Assurance Director

Unique to Turner and its customers is the access and utilization of our on-staff Quality Assurance Director. This professional answers to our CEO and will play an integral part in reviews of your service and protocols.

Service Materials

Only EPA-approved pesticides will be used in accordance with product labels. Turner Pest Control will maintain all Material Safety Data Sheets of materials used. As Material Safety Data Sheets change, Turner will also maintain the changes.

Insurance

The Following Insurance is in effect at the present time:

| | |
|-----------------------|---------------------------------|
| Worker’s Compensation | \$1,000,000.00 |
| General Liability | \$1,000,000.00 / \$3,000,000.00 |
| Umbrella Liability | \$5,000,000.00 |

A certificate of insurance can be issued to you upon request after acceptance of this agreement.

Emergency Service

Emergency service will be provided for covered pests and services. Our policy is to initiate corrective measures as soon as possible (within the same day) or within the following twenty-four hours of notification.

Service Authorization

Approval of this agreement acknowledges that Turner Pest Control will provide the services details in the following Scope and Services section. Any associated fees for non-covered pests, equipment or services must be approved in writing prior to additional services being initiated.



Service Features

Service Reports

Our technicians will provide a complete service report that identifies materials used, location of use, pests (if any) identified and any sanitation or structural deficiencies. Our services are designed to provide recommendations for ongoing structural improvements in your facility to assist in pest elimination. Our documentation and reporting also provides detailed and accurate information required for regulatory compliance. A copy of this report can be sent electronically, or a hard copy can be provided. Detailed service reports are also accessible online.

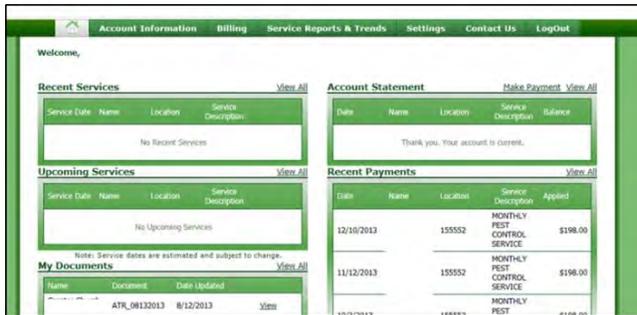
Turner Pest Control utilizes state-of-the-art technology in data collection. Through the use of this technology, Turner is able to work with customers to develop customized reports detailing all data collected during our service visits.

GPS Tracking

Turner also maintains a GPS tracked fleet so that vehicle and technician movement can be closely monitored and corroborated with service records as part of our quality control standards.

Service Suite

In addition to instantaneous emailed service reports and the use of Turner's Customer Service Call Center, customers also have available an online Service Suite to access valuable account information.



The screenshot displays a web-based interface for a customer's account. The navigation menu includes: Account Information, Billing, Service Reports & Trends, Settings, Contact Us, and LogOut. The main content area is divided into several sections:

- Welcome:** A simple greeting.
- Recent Services:** A table with columns: Service Date, Name, Location, Service Description. It shows "No Recent Services".
- Upcoming Services:** A table with columns: Service Date, Name, Location, Service Description. It shows "No Upcoming Services".
- My Documents:** A table with columns: Name, Document, Date Updated. It shows one document: "ATR_08132013" with a date of "8/12/2013" and a "View" link.
- Account Statement:** A section with a "Make Payment" link and a "View All" link. It contains the text: "Thank you. Your account is current."
- Recent Payments:** A table with columns: Date, Name, Location, Service Description, Applied. It lists two payments:

| Date | Name | Location | Service Description | Applied |
|------------|-------|----------|------------------------------|----------|
| 12/10/2013 | 15552 | | MONTHLY PEST CONTROL SERVICE | \$198.00 |
| 11/12/2013 | 15552 | | MONTHLY PEST CONTROL SERVICE | \$198.00 |

Inspection:

Palm Tree southside of the building touching the roof. This is a conducive condition for rodents to get into the building if there is an open for them.

Service and Scope Details

SETUP COSTS

\$180.00 plus tax one time

Full-service treatment of the interior, window seals, refrigerator (behind) around the water cooler, sinks, underneath countertops, and any area that deems treatment for pest/potential invaders. Exterior full service of foundation up to 5 ft away/up to 5ft from the ground up with a residual applied 1 to 3 ft from outside of the foundation treatment.

=

Monthly Pest Control Service Description and Cost

\$90.00 plus tax per month

To include-

- Interior inspection and treatment of the following areas with bait, dust, and/or residual -
 - Offices/Storage Room/Family Area/Kitchen/Restrooms/ – Monthly
- Exterior inspection and residual for the long-term control of Cockroaches, Ants, and Occasional Invaders - Monthly
 - In addition, Turner will reactively treat any Fire Ants within 20 feet of the structure's exterior on the same day of regular service.
- Wasp Control on any Wasp Nests within 15 feet of the ground. Technicians will also remove any Wasp Nests within reach - Monthly. Anything higher than 15 feet might require an additional cost.
- Callbacks in between services are included for covered pests at no additional charge.

Pests covered

Ants (excluding Pharaoh and Carpenter), Cockroaches, Wasps & Occasional Invaders.

Rodent control is available on request for an additional charge.

Additional Services Available

- Mosquito
- Lawn
- Fire Ant
- Shrub, Flea, and Tick
- Rodent

Please call for a quote for these services.

TERMS & CONDITIONS – ANTICIMEX BUSINESS SERVICES

1 Application of these Conditions

- 1.1 These General Terms and Conditions – Anticimex Business Services (these “**Conditions**”) are incorporated into all contracts for pest control or other services made by Anticimex Inc. or its applicable subsidiary (collectively, “**Anticimex**”).
- 1.2 In the event of any inconsistency between Customer’s contract(s) with Anticimex and these Conditions, the terms and conditions of these Conditions will control.
- 1.3 Certain capitalized terms are defined in §15.

2 Inspection and preparatory Pest Control

- 2.1 Prior to the commencement of any services to be provided under the Agreement, Anticimex may, at its option, inspect the Object in order to make a risk assessment.
- 2.2 Based on the results of the inspection mentioned above in section 2.1, Anticimex may carry out preparatory Pest Control on the terms and conditions mutually agreed upon by the Parties. If the Customer does not agree to the preparatory Pest Control which Anticimex determines are necessary to provide the services, Anticimex may, at its option, cancel the Agreement with no further obligation to Customer.

3 Contract Period and Renewal

- 3.1 Unless explicitly stated otherwise in the Agreement, the “**Contract Period**” is one (1) year from the effective date of the Agreement.
- 3.2 If either Party does not wish to renew the Agreement, this Party must notify the other Party no later than three (3) months prior to the end of the Contract Period or any renewal period. If such notice is not given, the Agreement is automatically renewed and extended for an additional one (1) year from the end of the initial Contract Period or any renewal period.

4 Commencement of the Agreement

- 4.1 The Agreement will enter into force on the date of the execution of the Agreement.

5 Fees and charges

- 5.1 The Customer undertakes to pay a monthly fee as set out in the Agreement. The monthly shall be paid NET30 from the date of invoice, unless explicitly stated otherwise in the Agreement.
- 5.2 Anticimex may increase the annual fee with respect to any future year. If Anticimex increases any annual fee by more than the Permitted Increase, Anticimex shall notify Customer of any increase of the annual fee no later than three (3) months prior to date on which the next annual fee is due. In the case of such an increase by more than the Permitted Increase, the Customer may, at its option, terminate the Agreement (effective on the day prior to the next annual fee payment date) by delivering a written request for termination to Anticimex. Such termination request must be delivered to Anticimex not later than thirty (30) days after the Customer’s receipt of Anticimex’ notification of increase. Such termination will not relieve Customer of its obligations to pay any amounts due to Anticimex with respect to any period prior to the termination date.
- 5.3 Anticimex reserves the right to, in addition to the annual fee, charge the Customer for Anticimex’ performance of additional services (such as expedited service, technical service and troubleshooting), in each case as such additional services are mutually agreed by Customer and Anticimex.
- 5.4 In the event of a late payment a penalty interest in arrears will apply at LIBOR plus 3% (not to exceed the maximum interest rate allowable by applicable law and regulation).

6 Changes to the Agreement

- 6.1 Anticimex may from time to time modify the terms of the Agreement, including these Conditions. Any such change will not be effective against Customer unless Anticimex notifies Customer in writing of such potential changes no later than three (3) months prior to the proposed effective date of the change.
- 6.2 Notwithstanding the foregoing, with respect to any change to the Agreement reasonably required in order to comply with applicable law and regulation or reasonably necessary in order to provide the services, Anticimex shall give notice to Customer as soon as practicable under the circumstances, which notice must specify the effective date of the proposed change.
- 6.3 If the Customer does not accept the changes, the Customer may, at its option, terminate the Agreement by delivering a written request for termination to Anticimex not later than ten (10) days after the Customer’s receipt of Anticimex’ notification of the changes. In the event of such termination, Anticimex shall reimburse the Customer for any unused portion of the most recent prepaid annual fee (based on a 365-day year and actual number of days elapsed).

7 Anticimex’ obligations

- 7.1 Anticimex will perform Pest Control at the Object. The method of Pest Control will be determined by Anticimex on a case-by-case basis with attention to human welfare, environmental aspects and such other factors as Anticimex determines to be appropriate. In the event that the Agreement includes Pest Control of Movables, and Pest Control must be performed at another location than at the Object, the Customer shall be responsible for all reasonable and documented costs incurred by Anticimex for transporting Movables.
- 7.2 Anticimex shall use commercially reasonable efforts to mitigate any risks related to the working environment at the Object.
- 7.3 Anticimex will provide documentation regarding inspections, proposals for measures, reading protocols etc. related to the Agreement. The Customer may use such documentation in the course of the Customer’s business. The documentation is

provided for the Customer's reliance only and Anticimex provides the documentation on the condition that no third party is entitled to rely on the content of the documentation.

- 7.4 Other than mounting and dismounting of Anticimex' Equipment, Anticimex will not be responsible for construction or alteration of any Buildings in connection with providing the services unless explicitly agreed upon in the Agreement.
- 7.5 Anticimex' obligations do not include professional food handling unless explicitly agreed upon in the Agreement
- 7.6 Anticimex' obligations do not include Pest Control of Movables and/or Goods unless explicitly agreed upon in the Agreement, and in any event subject to the provisions in section 7.1.
- 7.7 Anticimex will perform the services during the normal operational hours of Anticimex, unless explicitly agreed otherwise in the Agreement.

8 The Customer's obligations

- 8.1 The Customer shall:
 - 8.1.1 grant Anticimex access to the Object in accordance with Anticimex' instructions.
 - 8.1.2 provide any equipment reasonably requested by Anticimex for access to the Object. This includes, but is not limited to, ladders and sky lifts.
 - 8.1.3 perform any preparations, prior to Pest Control, in accordance with Anticimex' instructions. This includes, but is not limited to, construction or alteration of Buildings as requested by Anticimex' in connection with the services;
 - 8.1.4 carefully follow all instructions given by Anticimex;
 - 8.1.5 ensure that all relevant areas or parts of the Object are accessible for the placement or mounting of equipment by Anticimex;
 - 8.1.6 ensure that proper power supply, in accordance with Anticimex' instructions, is available if electrical or electronic equipment is being or has been mounted. This may include power supply from the electrical grid or via battery power.
 - 8.1.7 be responsible for electricity revisions, and any electricity safety measures required at the Object.
 - 8.1.8 notify Anticimex of any particular conditions related to the Object. This includes, but is not limited to, any sensitive or restricted areas as well as any restrictions related to the access to these areas and/or other parts of the Object. To the extent necessary, the Customer shall provide Anticimex with any special equipment or similar which is needed to access all or part of the Object.
 - 8.1.9 immediately notify Anticimex if the Customer becomes aware that any of Anticimex' Equipment, including electronic traps and monitoring devices, signage, or control stations, has been damaged, moved, improperly used, or otherwise harmed or mishandled; and
 - 8.1.10 immediately notify Anticimex if the Customer suspects or becomes aware of any circumstances or events related to the Agreement which may adversely affect any Party's ability to fulfil its obligations under the Agreement.
- 8.2 The Customer shall comply with the applicable working environment legislation with respect to the Object. In addition, the Customer must, regardless of whether this is required by the applicable working environment legislation or not, create a safe working environment for Anticimex' staff. This includes an obligation for the Customer to provide information and otherwise take any necessary measures, to create a safe working environment for Anticimex' staff.
- 8.3 The Customer shall be responsible for any restoration of Buildings following the mounting and/or dismounting of Anticimex' Equipment and/or after Pest Control.

9 Equipment; Data; Intellectual Property Rights

- 9.1 Anticimex' Equipment remains the property of Anticimex unless explicitly agreed otherwise in the Agreement.
- 9.2 The Customer shall be responsible for safeguarding Anticimex' Equipment. Without limiting the foregoing, the Customer shall reimburse Anticimex for the cost of any Anticimex' Equipment which is damaged, lost or destroyed as a result of the Customer's actions or omissions.
- 9.3 Anticimex is entitled to enter the Object and repossess Anticimex' Equipment upon the expiration, cancellation or termination of the Agreement.
- 9.4 The Customer, at its own cost, shall be responsible for disposing of the Customers' existing hardware products in a manner which is environmentally friendly and consistent with applicable law and regulation.
- 9.5 Some Anticimex' Equipment have an integrated system where Data (including information regarding the use and performance of the Anticimex' Equipment, such as but not limited to equipment failures, observations of equipment performance, measurement data, sensor levels) is stored automatically. Such Anticimex' Equipment may digitally send, upload, communicate or transmit Data to Anticimex for use by Anticimex in accordance with this section 9.5.
All Data relating to the Service is owned by Anticimex.
Anticimex may use Data for any purpose including but not limited to provide and manage the Service, statistical purposes, development of the Service, Anticimex' Equipment and other Anticimex products or services, research and marketing. To the extent that personal data of Customer's users is included in the Data, Anticimex will not share or disclose personally identifying information of Customer's users except as required to provide the Service and to comply with applicable laws.
- 9.6 All Intellectual Property Rights in, the Service, Data and/or Anticimex' Equipment is and remains the property of the Anticimex (and its licensors).
If the Customer provides Anticimex with ideas, comments or suggestions relating to the Service and/or Anticimex' Equipment all Intellectual Property Rights in that feedback, and anything created as a result of that feedback (including new material, services, methods, enhancements, modifications or derivative works), are owned solely by Anticimex and Anticimex may use or disclose the feedback for any purpose.
Nothing in this Agreement shall operate to assign or transfer any Intellectual Property Rights from Anticimex to the Customer.
- 9.7 For the purposes of this Section 9, "Service" means the services to be provided to Customer by Anticimex under this Agreement.

10 Limitation on Liability

- 10.1 Anticimex will be liable only for direct damage to property or personal injury caused by the gross negligence of Anticimex in its performance of services at the Object. Without limiting the foregoing, Anticimex will not be liable to any person for special, indirect, incidental, or consequential damages, including, but not limited to, loss of business, opportunity, revenue, or data.
- 10.2 Anticimex' liability under the Agreement shall never exceed the replacement value of damaged property. The liability of Anticimex under the Agreement is under all circumstances, limited fees paid under the Agreement.
- 10.3 Anticimex will not be liable for any fees, fines, administrative fines, penalties, or any other similar sanctions which may be imposed on the Customer following an inspection or an incident.
- 10.4 Anticimex will not be liable for any fees incurred by or imposed on the Customer for supervisions or inspections according to any applicable environmental legislation.

11 Complaints and Limitation Rules

- 11.1 The Customer shall notify Anticimex in writing of any damages or claims as soon as possible after the Customer has become aware of or should have become aware of (i) the damage, or (ii) the event, negligence or omission causing the damage, in each case in reasonable detail. Any such notice must be delivered to Anticimex within three (3) months from the earliest of (w) the time the latest service was completed or interrupted, (x) the termination or expiry of the Contract, (y) the date on which the Customer actually became aware of the claim, or (z) the date on which the Customer should have become aware of such damages or claims.
- 11.2 If written notice is not given within the time set forth in section 11.1 the Customer has forfeited its right to claim compensation from Anticimex.

12 Force Majeure

- 12.1 If Anticimex' performance of its obligations under the Agreement is prevented or is rendered unreasonably difficult by circumstances which Anticimex has no reasonable control over, Anticimex will not be obligated to perform its obligations for the time which the circumstance in question prevents Anticimex' performance or renders it unreasonably difficult, nor for a reasonable time thereafter. Such circumstances include, but are not limited to, war, mobilization, insurrection, confiscation, currency restrictions, shortage of means of transport, general scarcity of goods, restrictions on fuel, disturbance on the labour market, disruptions in hardware or software, acts of civil or military authorities, exceptional weather conditions, or any other circumstance beyond the control of Anticimex.
- 12.2 If a circumstance described in section 12.1 prevents Anticimex' performance or renders it unreasonably difficult for more than six (6) months, either Party may terminate the Agreement with immediate effect by notifying the other Party in writing.

13 Termination of the Agreement

- 13.1 The Customer may terminate the Agreement if Anticimex
- (i) materially breaches the Agreement and despite the Customer's written request for remedy fails to correct the breach; or
 - (ii) despite the Customer's written request for remedy repeatedly breaches the Agreement in the same manner more than twice in any six (6) month period.
- In the event of such immediate termination, Anticimex shall reimburse the Customer for any unused portion of the most recent prepaid annual fee (based on a 365-day year and actual number of days elapsed).
- 13.2 Anticimex may terminate the Agreement with immediate effect and/or suspend its performance of the service with immediate effect if
- (i) the Customer has failed to make a payment under the Agreement by the specified deadline.
 - (ii) the Customer has not cooperated with or assisted in Anticimex' performance of the service as reasonably requested by Anticimex;
 - (iii) the Customer has not followed Anticimex' instructions with respect to the services.
 - (iv) the Customer has failed to fulfil its obligations under section 8 above, if the Customer in any other way has failed to fulfil its obligations towards Anticimex, or if the Customer otherwise has breached the Agreement, or if
 - (v) Anticimex has particular grounds for termination. Such particular grounds include, but are not limited to, changes in applicable legislation, a substantially increased risk of damages, or a change in the business activities of the Customer, in each case which in Anticimex' reasonable discretion prevent or materially decrease Anticimex' ability to perform the services or to receive the benefits (economic or otherwise) of the Agreement.
- Solely with respect to termination pursuant to Section 13.2(v) above, the Customer will not be liable to Anticimex for special, indirect, incidental, or consequential damages, including, but not limited to, loss of business, opportunity, revenue, or data.

14 Processing of data - Confidentiality

- 14.1 *Personal Data*
The Parties are responsible for ensuring that the processing of personal data takes place in accordance with applicable law and regulation.
- 14.2 *Confidentiality*
Anticimex undertakes not to disclose confidential information which Anticimex has received from the Customer or which Anticimex learns as a consequence of the performance of the services under the Agreement to a third party. This obligation only applies to information which the Customer has labelled or identified as being confidential.
- 14.3 The obligation of confidentiality in section 14.2 will not apply to information, which was publicly known, information which Anticimex has developed independently without relation to information received from the Customer, or to information

received by Anticimex from a third party. Moreover, the obligation of secrecy will not prevent disclosure made by Anticimex which is required by applicable law or regulation or by an order issued by a governmental authority.

15 Definitions. As used herein:

15.1 *Agreement*

“Agreement” means a legally binding contract between Anticimex and the Customer for the sale and purchase of services ordered by the Customer and accepted by Anticimex in accordance with these Conditions. The Agreement and these Conditions constitute one and the same document.

15.2 *Anticimex’*

Equipment

“Anticimex’ Equipment” means all equipment owned by Anticimex and mounted by Anticimex or placed in or adjacent to the Object by Anticimex.

15.3 *Building*

“Building” means buildings at the Object and properties at the Object which belong to the building and includes, for example, fixtures, and other objects which the Building has been fitted with for permanent use. The sewage system is never included in a “Building”.

15.4 *Customer*

“Customer” means the Party to the Agreement receiving any services from Anticimex for remuneration in accordance with the Agreement.

15.5 *Data*

“Data” means all data (including personal data) that is held, created, generated, stored, used or transferred when using the Anticimex’ Equipment as part of the Service.

15.6 *Goods*

“Goods” means raw materials, products being processed, fully- or semi-finished goods, goods acquired for reselling, and any packing materials for the items mentioned above.

15.7 *Intellectual*

Property

Rights

“Intellectual Property Rights” means any and all rights comprising or relating to: (a) patents, patent disclosures and inventions (whether patentable or not); (b) trademarks, service marks, trade dress, trade names, logos, corporate names and domain names, together with all of the goodwill associated therewith; (c) authorship rights, copyrights and copyrightable works (including computer programs) and rights in data and databases; (d) trade secrets, know-how and other confidential information; and (e) all other intellectual property rights, in each case whether registered or unregistered and including all applications for, and renewals or extensions of, such rights, and all similar or equivalent rights or forms of protection provided by applicable law in any jurisdiction throughout the world.

15.8 *Movables*

“Movables” means personal property and includes, for example, furniture, equipment, machinery, shelves, gondolas etc. which can be moved from the Object.

15.9 *Object*

“Object” means the business premises of the Customer subject to Pest Control as specified in the Agreement.

15.10 *Party/Parties*

“Party” and/or “Parties” means Anticimex or the Customer, or both Anticimex and the Customer (as is applicable).

15.11 *Permitted Increase*

“Permitted Increase” means, with respect to any annual fee, a percentage increase of not more than 5% of the prior year’s aggregate annual fee.

15.12 *Pest Control*

“Pest Control” means professional measures for pest control through counselling, use of traps or other mechanical Pest Control measures and/or chemical treatment, in accordance with applicable standards and regulations.

16 Disputes

16.1 This Agreement will be governed by and construed in accordance with the internal laws of the State of New York without giving effect to any choice or conflict of law provision or rule (whether of the State of New York or any other jurisdiction) that would result in the application of the laws of any other jurisdiction. ANY LEGAL SUIT, ACTION OR PROCEEDING ARISING OUT OF OR BASED UPON THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED HEREBY MUST BE INSTITUTED IN THE FEDERAL COURTS OF THE UNITED STATES OF AMERICA OR THE COURTS OF THE STATE OF NEW YORK IN EACH CASE LOCATED IN THE SOUTHERN DISTRICT OF NEW YORK, AND EACH PARTY IRREVOCABLY SUBMITS TO THE EXCLUSIVE JURISDICTION OF SUCH COURTS IN ANY SUCH SUIT, ACTION OR PROCEEDING.

EACH PARTY ACKNOWLEDGES AND AGREES THAT ANY CONTROVERSY WHICH MAY ARISE UNDER THIS AGREEMENT IS LIKELY TO INVOLVE COMPLICATED AND DIFFICULT ISSUES AND, THEREFORE, EACH SUCH PARTY IRREVOCABLY AND UNCONDITIONALLY WAIVES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF ANY LEGAL ACTION ARISING OUT OF OR RELATING TO THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED HEREBY. EACH PARTY TO THIS AGREEMENT CERTIFIES AND ACKNOWLEDGES THAT (A) NO REPRESENTATIVE OF ANY OTHER PARTY HAS REPRESENTED, EXPRESSLY OR OTHERWISE, THAT SUCH OTHER PARTY WOULD NOT SEEK TO ENFORCE THE FOREGOING WAIVER IN THE EVENT OF A LEGAL ACTION, (B) SUCH PARTY HAS CONSIDERED THE IMPLICATIONS OF THIS WAIVER, (C) SUCH PARTY MAKES THIS WAIVER VOLUNTARILY, AND (D) SUCH PARTY HAS BEEN INDUCED TO ENTER INTO THIS AGREEMENT BY, AMONG OTHER THINGS, THE MUTUAL WAIVERS AND CERTIFICATIONS IN THIS SECTION.

Tab 12

RESOLUTION 2022-05

THE ANNUAL APPROPRIATION RESOLUTION OF THE ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2022, submitted to the Board of Supervisors (“**Board**”) of the Alta Lakes Community Development District (“**District**”) proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

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

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

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

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

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

SECTION 1. BUDGET

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

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2022/2023, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

| | |
|-------------------------------|----------|
| TOTAL GENERAL FUND | \$ _____ |
| RESERVE FUND | \$ _____ |
| DEBT SERVICE FUND SERIES 2019 | \$ _____ |
| TOTAL ALL FUNDS | \$ _____ |

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2022/2023, or within 60 days following the end of the Fiscal Year 2022/2023, may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 27th DAY OF July, 2022.

ATTEST:

**ALTA LAKES COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A
Budget



Rizzetta & Company

Alta Lakes Community Development District

www.altalakescdd.org

Approved Proposed Budget for Fiscal Year 2022/2023

Table of Contents

| | <u>Page</u> |
|---|-------------|
| General Fund Budget for Fiscal Year 2022/2023 | 1 |
| Debt Service Fund Budget for Fiscal Year 2022/2023 | 5 |
| Assessments Charts for Fiscal Year 2022/2023 | 6 |
| General Fund Budget Account Category Descriptions | 8 |
| Reserve Fund Budget Account Category Descriptions | 14 |
| Debt Service Fund Budget Account Category Descriptions | 15 |



Rizzetta & Company

Proposed Budget
Alta Lakes Community Development District
General Fund
Fiscal Year 2022/2023

| | Chart of Accounts Classification | Actual YTD through 02/28/22 | Projected Annual Totals 2021/2022 | Annual Budget for 2021/2022 | Projected Budget variance for 2021/2022 | Budget for 2022/2023 | Budget Increase (Decrease) vs 2021/2022 | Comments |
|----|--|-----------------------------|-----------------------------------|-----------------------------|---|----------------------|---|--|
| 1 | | | | | | | | |
| 2 | REVENUES | | | | | | | |
| 3 | | | | | | | | |
| 4 | Special Assessments | | | | | | | |
| 5 | Tax Roll* | \$ 515,410 | \$ 515,285 | \$ 515,285 | \$ - | \$ 534,902 | \$ 19,617 | To Be Updated Prior to Public Hearing |
| 6 | | | | | | | | |
| 7 | TOTAL REVENUES | \$ 515,410 | \$ 515,285 | \$ 515,285 | \$ - | \$ 534,902 | \$ 19,617 | |
| 8 | | | | | | | | |
| 9 | EXPENDITURES - ADMINISTRATIVE | | | | | | | |
| 10 | | | | | | | | |
| 11 | Legislative | | | | | | | |
| 12 | Supervisor Fees | \$ 1,400 | \$ 4,800 | \$ 6,000 | \$ 1,200 | \$ 6,000 | \$ - | Based on 6 Meeting Schedule |
| 13 | Financial & Administrative | | | | | | | |
| 14 | Administrative Services | \$ 1,970 | \$ 4,728 | \$ 4,728 | \$ - | \$ 4,917 | \$ 189 | |
| 15 | District Management | \$ 8,799 | \$ 21,117 | \$ 21,117 | \$ - | \$ 21,962 | \$ 845 | |
| 16 | District Engineer | \$ 5,106 | \$ 20,000 | \$ 8,000 | \$ (12,000) | \$ 11,000 | \$ 3,000 | FY 21/22 Projected Annual Total Reflects Stormwater Needs Analysis. |
| 17 | Disclosure Report | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | \$ 5,000 | \$ - | |
| 18 | Trustees Fees | \$ 2,813 | \$ 5,000 | \$ 5,000 | \$ - | \$ 5,000 | \$ - | |
| 19 | Financial & Revenue Collections | \$ 1,576 | \$ 3,782 | \$ 3,782 | \$ - | \$ 3,933 | \$ 151 | |
| 20 | Assessment Roll | \$ 5,253 | \$ 5,253 | \$ 5,253 | \$ - | \$ 5,463 | \$ 210 | |
| 21 | Accounting Services | \$ 7,880 | \$ 18,911 | \$ 18,911 | \$ - | \$ 19,667 | \$ 756 | |
| 22 | Auditing Services | \$ - | \$ 4,200 | \$ 3,465 | \$ (735) | \$ 4,200 | \$ 735 | RFP in Process |
| 23 | Arbitrage Rebate Calculation | \$ - | \$ 450 | \$ 450 | \$ - | \$ 450 | \$ - | |
| 24 | Public Officials Liability Insurance | \$ 2,481 | \$ 2,481 | \$ 2,599 | \$ 118 | \$ 2,977 | \$ 378 | Reflects EGIS's Proposed 20% Increase |
| 25 | Legal Advertising | \$ 344 | \$ 3,400 | \$ 4,000 | \$ 600 | \$ 4,000 | \$ - | |
| 26 | Dues, Licenses & Fees | \$ 175 | \$ 175 | \$ 175 | \$ - | \$ 175 | \$ - | |
| 27 | Miscellaneous Fees | \$ - | \$ 1,500 | \$ 2,000 | \$ 500 | \$ 1,500 | \$ (500) | Amortization Schedule & Mailed Notice |
| 28 | Website Hosting, Maintenance, Backup | \$ 1,269 | \$ 3,737 | \$ 3,737 | \$ - | \$ 3,737 | \$ - | |
| 29 | Legal Counsel | | | | | | | |
| 30 | District Counsel | \$ 7,168 | \$ 20,000 | \$ 20,000 | \$ - | \$ 20,000 | \$ - | |
| 31 | Administrative Subtotal | \$ 51,234 | \$ 124,534 | \$ 114,217 | \$ (10,317) | \$ 119,981 | \$ 5,764 | |
| 32 | | | | | | | | |
| 33 | EXPENDITURES - FIELD OPERATIONS | | | | | | | |
| 34 | | | | | | | | |
| 35 | Electric Utility Services | | | | | | | |
| 36 | Utility Services | \$ 11,245 | \$ 38,400 | \$ 38,400 | \$ - | \$ 40,320 | \$ 1,920 | Reflects 5% Increase |
| 37 | Garbage/Solid Waste Control Services | | | | | | | |
| 38 | Garbage - Recreation Facility | \$ 974 | \$ 3,960 | \$ 2,750 | \$ (1,210) | \$ 4,200 | \$ 1,450 | Reflects 2 monthly pick-ups with 5% Increase |
| 39 | Water-Sewer Combination Services | | | | | | | |
| 40 | Utility Services | \$ 8,538 | \$ 35,000 | \$ 35,000 | \$ - | \$ 35,000 | \$ - | |
| 41 | Stormwater Control | | | | | | | |
| 42 | Aquatic Maintenance | \$ 10,771 | \$ 20,388 | \$ 21,000 | \$ 612 | \$ 21,500 | \$ 500 | Reflects Solitude's Proposed 10% Increase at Contract Renewal in April 2023. |
| 43 | Fountain Service Repairs & Maintenance | \$ 7,233 | \$ 7,233 | \$ 2,500 | \$ (4,733) | \$ 2,500 | \$ - | |
| 44 | Miscellaneous Expense | \$ 2,759 | \$ 9,000 | \$ 2,500 | \$ (6,500) | \$ 5,000 | \$ 2,500 | FY 21/22 Cattail Removal and Fountain Motor Repairs. |
| 45 | Other Physical Environment | | | | | | | |
| 46 | General Liability/Property Insurance | \$ 22,267 | \$ 22,267 | \$ 23,186 | \$ 919 | \$ 26,723 | \$ 3,537 | Reflects EGIS's Proposed 20 % Increase |

Proposed Budget
Alta Lakes Community Development District
General Fund
Fiscal Year 2022/2023

| | Chart of Accounts Classification | Actual YTD through 02/28/22 | Projected Annual Totals 2021/2022 | Annual Budget for 2021/2022 | Projected Budget variance for 2021/2022 | Budget for 2022/2023 | Budget Increase (Decrease) vs 2021/2022 | Comments |
|----|---|------------------------------------|--|------------------------------------|--|-----------------------------|--|---|
| 47 | Entry & Walls Maintenance | \$ - | \$ 12,000 | \$ 7,500 | \$ (4,500) | \$ 10,000 | \$ 2,500 | FY 21/22 Includes Replacing Motors. |
| 48 | Landscape and Irrigation Maintenance Contract | \$ 41,685 | \$ 100,100 | \$ 100,100 | \$ - | \$ 105,105 | \$ 5,005 | Reflects BrightView's Agreement with Dog Park Addendum with Installation of Mulch and Annuals |
| 49 | Irrigation Repairs | \$ - | \$ 5,000 | \$ 5,000 | \$ - | \$ 5,000 | \$ - | |
| 50 | Landscape Replacement | \$ 7,104 | \$ 8,500 | \$ 8,500 | \$ - | \$ 8,500 | \$ - | |
| 51 | Miscellaneous Expense | \$ 1,805 | \$ 3,714 | \$ 4,332 | \$ 618 | \$ 4,332 | \$ - | Reflects Pet Stations |
| 52 | Parks & Recreation | | | | | | | |
| 53 | Amenity Management Contract | \$ 3,227 | \$ 6,900 | \$ 39,000 | \$ 32,100 | \$ 30,000 | \$ (9,000) | Reflects FC CMS's Proposed 6% Vendor and Site Mgt. of \$7,320 and Leaving Option for Staffing of approx. \$22,000 |
| 54 | Pool Permits | \$ - | \$ 400 | \$ 400 | \$ - | \$ 525 | \$ 125 | |
| 55 | Amenity Maintenance Contract | \$ 4,105 | \$ 11,000 | \$ 11,000 | \$ - | \$ 3,024 | \$ (7,976) | Reflects FC CMS's Proposed 12% Increase of Site Maintenance from \$225 to \$252. Renaming and Moving Repairs to Line #57 |
| 56 | Cable Television, Internet, Phone | \$ 1,817 | \$ 4,000 | \$ 4,000 | \$ - | \$ 4,000 | \$ - | |
| 57 | Amenity Facility Supplies and Repairs | \$ - | \$ 850 | \$ 1,000 | \$ 150 | \$ 15,000 | \$ 14,000 | Renaming and Adding Repairs |
| 58 | Amenity Janitorial Contract | \$ 1,819 | \$ 10,000 | \$ 10,000 | \$ - | \$ 8,652 | \$ (1,348) | FY 21/22 Includes Supplies. FY 22/23 Renaming and Moving Supplies to Line # 57 |
| 59 | Pool Maintenance Contract | \$ 4,899 | \$ 9,360 | \$ 10,000 | \$ 640 | \$ 10,000 | \$ - | Reflects FC CMS's Proposed 6% Increase |
| 60 | Pest Control & Termite Bond | \$ 350 | \$ 1,000 | \$ 2,500 | \$ 1,500 | \$ 1,500 | \$ (1,000) | Reflects Pest Control Service |
| 61 | Security Camera System, Access Monitoring and Maintenance & Repairs | \$ - | \$ 3,300 | \$ 3,000 | \$ (300) | \$ 9,100 | \$ 6,100 | FY 21/22 Reflect Security Camera Monthly Monitoring Fees. FY 22/23 Reflects Monitoring Fees of \$6,600 and Maintenance & Repairs of \$2,500 |
| 62 | Pool Maintenance Chemicals | \$ 641 | \$ 13,000 | \$ 13,000 | \$ - | \$ 14,040 | \$ 1,040 | Reflects 8% Increase |
| 63 | Fitness Equipment Maintenance & Repairs | \$ 510 | \$ 2,000 | \$ 2,000 | \$ - | \$ 2,000 | \$ - | |
| 64 | Pressure Washing | \$ - | \$ 2,900 | \$ 2,900 | \$ - | \$ 2,900 | \$ - | |
| 65 | Playground Equipment and Maintenance | \$ - | \$ 3,000 | \$ 3,000 | \$ - | \$ 3,000 | \$ - | |
| 66 | Athletic/Park/Court/Field Maintenance & Repairs | \$ 1,604 | \$ 3,850 | \$ 1,500 | \$ (2,350) | \$ 2,500 | \$ 1,000 | FY21/22 Includes Lighting Repairs and Screen Replacement |
| 67 | Access Control Maintenance & Repairs | \$ 3,347 | \$ 8,033 | \$ 1,500 | \$ (6,533) | \$ - | \$ (1,500) | FY 21/22 Alpha Dog Deposit to be Reclassified to Line 73. FY 22/23 Combining with Line 61. |
| 68 | Amenity Miscellaneous Expense | \$ 1,746 | \$ 2,000 | \$ 500 | \$ (1,500) | \$ 500 | \$ - | FY 21/22 Includes Signs and Fitness Sanitation |
| 69 | Special Events | | | | | | | |
| 70 | Special Events | \$ - | \$ 3,000 | \$ 5,000 | \$ 2,000 | \$ 5,000 | \$ - | |
| 71 | Contingency | | | | | | | |
| 72 | Miscellaneous Contingency | \$ 9,866 | \$ 15,000 | \$ 15,000 | \$ - | \$ 25,000 | \$ 10,000 | FY 21/22 Includes Fencing and Monument Lighting. FY 22/23 to Include Pool Repair |
| 73 | Capital Outlay | \$ - | \$ 25,000 | \$ 25,000 | | \$ 10,000 | \$ (15,000) | FY 21/22 to Include Security Camera System and Potential Playground Sunshade |

**Proposed Budget
Alta Lakes Community Development District
General Fund
Fiscal Year 2022/2023**

| | Chart of Accounts Classification | Actual YTD through 02/28/22 | Projected Annual Totals 2021/2022 | Annual Budget for 2021/2022 | Projected Budget variance for 2021/2022 | Budget for 2022/2023 | Budget Increase (Decrease) vs 2021/2022 | Comments |
|----|---|--|--|--|--|---------------------------------|--|-----------------|
| 74 | | | | | | | | |
| 75 | Field Operations Subtotal | \$ 148,312 | \$ 390,154 | \$ 401,068 | \$ 10,914 | \$ 414,921 | \$ 13,853 | |
| 76 | | | | | | | | |
| 77 | | | | | | | | |
| 78 | TOTAL EXPENDITURES | \$ 199,546 | \$ 514,688 | \$ 515,285 | \$ 597 | \$ 534,902 | \$ 19,617 | |
| 79 | | | | | | | | |
| 80 | EXCESS OF REVENUES OVER EXPENDITURES | \$ 315,864 | \$ 597 | \$ - | \$ 597 | \$ - | \$ - | |

Net O&M Exp \$ 534,902

Proposed Budget
Alta Lakes Community Development District
 Reserve Fund
 Fiscal Year 2022/2023

| | Chart of Accounts Classification | Actual YTD through 02/28/22 | Projected Annual Totals 2021/2022 | Annual Budget for 2021/2022 | Projected Budget variance for 2021/2022 | Budget for 2022/2023 | Budget Increase (Decrease) vs 2021/2022 |
|----|-----------------------------------|-----------------------------|-----------------------------------|-----------------------------|---|----------------------|---|
| 1 | | | | | | | |
| 2 | REVENUES | | | | | | |
| 3 | | | | | | | |
| 4 | Special Assessments | | | | | | |
| 5 | Tax Roll* | \$ - | \$ - | \$ - | \$ - | \$ 25,000 | \$ 25,000 |
| 12 | | | | | | | |
| 13 | TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ 25,000 | \$ 25,000 |
| 14 | | | | | | | |
| 15 | Balance Forward from Prior Year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 16 | | | | | | | |
| 17 | TOTAL REVENUES AND BALANCE | \$ - | \$ - | \$ - | \$ - | \$ 25,000 | \$ 25,000 |
| 18 | | | | | | | |
| 21 | EXPENDITURES | | | | | | |
| 22 | | | | | | | |
| 23 | Contingency | | | | | | |
| 24 | Capital Reserves | \$ - | \$ - | \$ - | \$ - | \$ 25,000 | \$ 25,000 |
| 26 | | | | | | | |
| 27 | TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ 25,000 | \$ 25,000 |
| 28 | | | | | | | |
| 29 | EXCESS OF REVENUES OVER | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 30 | | | | | | | |

**Alta Lakes Community Development District
Debt Service
Fiscal Year 2022/2023**

| Chart of Accounts Classification | Series 2019 | Budget for 2022/2023 |
|---|---------------------|-------------------------|
| REVENUES | | |
| Special Assessments | | |
| Net Special Assessments ⁽¹⁾ | \$601,877.45 | \$601,877.45 |
| TOTAL REVENUES | \$601,877.45 | \$601,877.45 |
| EXPENDITURES | | |
| Administrative | | |
| Financial & Administrative | | |
| Debt Service Obligation | \$601,877.45 | \$601,877.45 |
| Administrative Subtotal | \$601,877.45 | \$601,877.45 |
| TOTAL EXPENDITURES | \$601,877.45 | \$601,877.45 |
| EXCESS OF REVENUES OVER EXPENDITURES | \$0.00 | \$0.00 |

Gross assessments

\$649,695.00

Notes:

1. Tax Roll Collection Costs for Duval County are 7.5% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

⁽¹⁾ Maximum Annual Debt Service less prepaid assessments received

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2022/2023 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

| | | |
|--------------------------------|------|---------------------|
| 2022/2023 O&M Net Assessment | | \$559,902.00 |
| Duval County Collection Cost @ | 3.5% | \$21,185.48 |
| Early Payment Discount @ | 4.0% | \$24,211.98 |
| 2022/2023 Total: | | <u>\$605,299.46</u> |

| | |
|----------------------|--------------|
| 2021/2022 O&M Budget | \$515,285.00 |
| 2022/2023 O&M Budget | \$559,902.00 |

| | |
|-------------------|--------------------|
| Total Difference: | <u>\$44,617.00</u> |
|-------------------|--------------------|

| | <u>PER UNIT ANNUAL ASSESSMENT</u> | | <u>Proposed Increase / Decrease</u> | |
|---|-----------------------------------|-------------------|-------------------------------------|--------------|
| | <u>2021/2022</u> | <u>2022/2023</u> | <u>\$</u> | <u>%</u> |
| Debt Service - Single Family 50 | \$1,299.39 | \$1,299.39 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family 50 | \$1,114.13 | \$1,210.60 | \$96.47 | 8.66% |
| Total | \$2,413.52 | \$2,509.99 | \$96.47 | 4.00% |
| Debt Service - Single Family 60 | \$1,299.39 | \$1,299.39 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family 60 | \$1,114.13 | \$1,210.60 | \$96.47 | 8.66% |
| Total | \$2,413.52 | \$2,509.99 | \$96.47 | 4.00% |
| Debt Service - Single Family 70 | \$1,299.39 | \$1,299.39 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family 70 | \$1,114.13 | \$1,210.60 | \$96.47 | 8.66% |
| Total | \$2,413.52 | \$2,509.99 | \$96.47 | 4.00% |

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2022/2023 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

| | | |
|--------------------------|------|---------------------|
| NET O&M ASSESSMENT | | \$559,902.00 |
| COLLECTION COSTS @ | 3.5% | \$21,185.48 |
| EARLY PAYMENT DISCOUNT @ | 4.0% | \$24,211.98 |
| TOTAL O&M ASSESSMENT | | <u>\$605,299.46</u> |

| <u>LOT SIZE</u> | <u>UNITS ASSESSED</u> | | <u>ALLOCATION OF O&M ASSESSMENT</u> | | | <u>PER LOT ANNUAL ASSESSMENT</u> | | |
|------------------------|-----------------------|--|---|----------------------|-----------------------------|----------------------------------|--|-----------------------------|
| | <u>O&M</u> | <u>SERIES 2019 DEBT SERVICE ⁽¹⁾</u> | <u>TOTAL EAU's</u> | <u>% TOTAL EAU's</u> | <u>TOTAL O&M BUDGET</u> | <u>O&M</u> | <u>SERIES 2019 DEBT SERVICE ⁽²⁾</u> | <u>TOTAL ⁽³⁾</u> |
| Single Family 50 | 335 | 335 | 335.00 | 67.00% | \$405,550.64 | \$1,210.60 | \$1,299.39 | \$2,509.99 |
| Single Family 60 | 148 | 148 | 148.00 | 29.60% | \$179,168.64 | \$1,210.60 | \$1,299.39 | \$2,509.99 |
| Single Family 70 | 17 | 17 | 17.00 | 3.40% | \$20,580.18 | \$1,210.60 | \$1,299.39 | \$2,509.99 |
| Total Community | <u>500</u> | <u>500</u> | <u>500.00</u> | <u>100.00%</u> | <u>\$605,299.46</u> | | | |

LESS Duval County Collection Costs (3.5%) and Early Payment Discounts (4%):

(\$45,397.46)

\$559,902.00

⁽¹⁾ Reflects the number of total lots with Series 2019 debt outstanding.

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2019 bond issue. Annual assessment includes principal, interest, Duval County collection costs and early payment discounts.

⁽³⁾ Annual assessment that will appear on November 2022 Duval County property tax bill. Amount shown includes all applicable county collection costs and early payment discounts (up to 4% if paid early).

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

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

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

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

EXPENDITURES – ADMINISTRATIVE:

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



Rizzetta & Company

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

EXPENDITURES - FIELD OPERATIONS:

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

EXPENDITURES:

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

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



DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

EXPENDITURES – ADMINISTRATIVE:

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

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



TAB 13

RESOLUTION 2022-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2022/2023; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Alta Lakes Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Duval County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"), attached hereto as **Exhibit "A"** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2022/2023; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Alta Lakes Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B”** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits “A” and “B,”** is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits “A” and “B.”** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified to the County Tax Collector and shall be collected by the County

Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

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 upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 27th day of July 2022.

ATTEST:

**ALTA LAKES COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair / Vice Chair, Board of Supervisors

Exhibit A: Budget

Exhibit B: Assessment Roll

Exhibit A
Budget

Approved Proposed Budget

Exhibit B

Assessment Roll

Assessment Roll is maintained in the District's official records and is available upon request. Certain exempt information may be redacted prior to release in compliance with Chapter 119, FL Statutes.