

***St. Augustine Lakes***  
*Community Development District*

MAY 4, 2022

## *AGENDA*

St. Augustine Lakes  
Community Development District  
475 West Town Place  
Suite 114  
St. Augustine, Florida 32092  
Call in Number: 1-877-304-9269, Code 544032

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April 28, 2022

Board of Supervisors  
St. Augustine Lakes Community Development District

Dear Board Members:

The Meeting of the St. Augustine Lakes Community Development District will be held Wednesday, May 4, 2022 at 11:00 a.m. at the offices of Governmental Management Services, 475 West Town Place, Suite 114, Florida 32092. Immediately following will be the Board of Supervisors meeting.

- I. Roll Call
- II. Audience Comments (*regarding agenda items listed below*)
- III. Consideration of Minutes of the April 6, 2022 Meeting
- IV. Acceptance of the April 6, 2022 Audit Committee Meeting
- V. Matters Related to Series 2022 Bond Issue Process
- VI. Consideration of Audit Engagement Letter with Berger, Toombs, Elam, Gaines & Frank
- VII. Discussion of Fiscal Year 2023 Budget Process
- VIII. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Manager
- IX. Supervisors Requests

- X. Audience Comments
- XI. Financial Statements as of March 31, 2022
- XII. Consideration of Funding Request No. 5
- XIII. Next Scheduled Meeting – June 1, 2022 at 11:00 a.m.
- XIV. Adjournment

### *THIRD ORDER OF BUSINESS*

MINUTES OF MEETING  
ST. AUGUSTINE LAKES  
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the St. Augustine Lakes Community Development District was held on Wednesday, April 6, 2022 at 11:03 a.m. at the offices of Governmental Management Services, 475 West Town Place, Suite 114, St. Augustine, Florida.

Present and constituting a quorum were:

Zenzi Rogers	Chairperson
Chris Mayo	Vice Chairman
Tiffany Csalovszki	Supervisor

Also, present were:

Jim Oliver	District Manager, GMS
Katie Buchanan <i>by phone</i>	

*The following is a summary of the actions taken at the April 6, 2022 St. Augustine Lakes Community Development District's regular Board of Supervisor's Meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Oliver called the meeting to order at 11:05 a.m. Three Supervisors were in attendance at the meeting constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Audience Comments** (*regarding agenda items listed below*)

Mr. Oliver stated that there were no members of the public present.

**THIRD ORDER OF BUSINESS**

**Consideration of Minutes of the March 2, 2022 Meeting**

Mr. Oliver presented the March 2, 2022 meeting minutes and asked for any comments, changes, or corrections. The Board had no changes to the minutes.

On MOTION by Ms. Rogers, seconded by Ms. Csalovszki, with all in favor, the Minutes of the March 2, 2022 Meeting, were approved.

**FOURTH ORDER OF BUSINESS**

**Acceptance of Minutes of the March 2, 2022  
Audit Committee Meeting**

Mr. Oliver stated that this was for the acceptance of the March 2, 2022 Audit Committee meeting.

On MOTION by Ms. Rogers, seconded by Ms. Csalovszki, with all in favor the March 2, 2022 Audit Committee Meeting Minutes, were approved.

**FIFTH ORDER OF BUSINESS**

**Acceptance of Audit Committee's  
Recommendation; Consideration of Proposals  
for Fiscal Year 2022 Audit Services**

Mr. Oliver stated that the audit committee had met earlier and they had ranked the proposals with Berger Toombs as the top ranked firm and Grau & Associates coming in second. He asked the Board to accept the rankings and to direct staff to request an engagement letter for the FY 2022 audit.

On MOTION by Ms. Rogers, seconded by Ms. Csalovszki, with all in favor, Acceptance of the Audit Committee's Recommendation of Proposals for Fiscal Year 2022 Audit Services with Berger Toombs Ranked #1, was approved.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Buchanan did not have anything else to report.

**B. Engineer**

There being none, the next item followed.

**C. Manager**

Mr. Oliver had nothing to report other than that they would be starting the budget process at the June meeting, and with that they would get a better idea of when to open facilities.

**SEVENTH ORDER OF BUSINESS**

**Supervisors Requests**

There being none, the next item followed.

**EIGHTH ORDER OF BUSINESS**

**Audience Comments**

There being none, the next item followed.

**NINTH ORDER OF BUSINESS**

**Financial Statements as of February 28, 2022**

Mr. Oliver reviewed the financials as of February 28, 2022 and noted that he would answer any questions.

On MOTION by Ms. Rogers, seconded by Ms. Csalovszki, with all in favor, the Financial Statements as of February 28, 2022, were approved.

**TENTH ORDER OF BUSINESS**

**Consideration of Funding Request No. 4**

Mr. Oliver noted that the amount for the funding request was \$5,420.82. There were invoices from GMS, as well as general Supervisor's fees.

On MOTION by Ms. Rogers, seconded by Ms. Csalovszki, with all in favor, Funding Request No. 4, was approved.

**ELEVENTH ORDER OF BUSINESS**

**Next Scheduled Meeting – May 4, 2022 at 11:00 a.m.**

Mr. Oliver stated that the next meeting would be May 4, 2022 at 11:00 a.m.

**TWELFTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Ms. Rogers, seconded by Ms. Csalovszki, with all in favor, the meeting was adjourned.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman



## *FOURTH ORDER OF BUSINESS*

MINUTES OF MEETING  
ST. AUGUSTINE LAKES  
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the St. Augustine Lakes Community Development District was held Wednesday, April 6, 2022 at 11:00 a.m. at the offices of Governmental Management Services, 475 West Town Place, Suite 114, Florida.

Present and constituting a quorum:

Zenzi Rogers  
Chris Mayo  
Tiffany Csalovszki

Chairperson  
Vice Chairman  
Supervisor

Also present were:

Jim Oliver  
Katie Buchanan *by phone*

District Manager, GMS

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Oliver called the meeting to order and called the roll.

**SECOND ORDER OF BUSINESS**

**Review and Ranking of Audit Proposals  
Received in Response to the RFP**

Mr. Oliver stated that this audit would be the first for the District, and that it would commence after the end of the fiscal year. He added they received two proposals, one from Berger Toombs, and one from Grau & Associates. He recommended that the Board take the proposal from Berger Toombs at \$16,798 for the five-year total due to the firm having a lower quote than the other. The Board ranked Berger Toombs number one with 100 points and Grau & Associates second with 96.8 points. He suggested that they direct staff to request an Audit Engagement Letter from Berger Toombs.

On MOTION by Ms. Rogers, seconded by Ms. Csalovszki, with all in favor, Ranking of Audit Proposals Received in Response to the RFP, with Berger Toombs as Number 1, was approved.

**THIRD ORDER OF BUSINESS**

**Other Business**

There being none, the next item followed.

**FOURTH ORDER OF BUSINESS**

**Adjournment**

Mr. Oliver adjourned the meeting.

On MOTION by Mr. Rogers, seconded by Ms. Csalovszki, with all in favor, the meeting was adjourned.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## *SIXTH ORDER OF BUSINESS*



# 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

April 8, 2022

St. Augustine Lakes Community Development District  
Governmental Management Services  
475 West Town Place, Suite 114  
St. Augustine, FL 32092

## **The Objective and Scope of the Audit of the Financial Statements**

You have requested that we audit the financial statements of St. Augustine Lakes Community Development District, (the "District"), which comprise governmental activities and each major fund as of and for the years ended September 30, 2022, 2023, 2024, 2025, and 2026, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2022, with optional renewals for the years ending September 30, 2023, 2024, 2025, and 2026.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

## **The Responsibilities of the Auditor**

We will conduct our audit in accordance with (GAAS). Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Fort Pierce / Stuart



St. Augustine Lakes Community Development District  
April 8, 2022  
Page 2

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We will maintain our independence in accordance with the standards of the American Institute of Certified public Accountants.



St. Augustine Lakes Community Development District  
April 8, 2022  
Page 3

## **The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework**

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
2. For the design, implementation and maintenance of internal control relevant to the preparations of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
  - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed to allowed for the completion of the audit in accordance with the proposed timeline;



St. Augustine Lakes Community Development District  
April 8, 2022  
Page 4

- c. Additional information that we may request from management for the purpose of the audit; and
- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

- 1. That management has fulfilled its responsibilities as set out in the terms of this arrangement letter; and
- 2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

## **Reporting**

We will issue a written report upon completion of our audit of St. Augustine Lakes Community Development District's financial statements. Our report will be addressed to the Board of St. Augustine Lakes Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

## **Records and Assistance**

During the course of our engagement, we may accumulate records containing data that should be reflected in the of St. Augustine Lakes Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with James Oliver. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

## **Other Relevant Information**

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.

Either party may unilaterally terminate this agreement, with or without cause, upon sixty (60) days written notice subject to the condition that the District will pay all invoices for services rendered prior to the date of termination.





St. Augustine Lakes Community Development District  
April 8, 2022  
Page 5

### **Fees, Costs and Access to Workpapers**

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2022 will not exceed \$3,110, unless the scope of the engagement is changed, the assistance which of St. Augustine Lakes Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment. The fee for the year ending September 30, 2023 will not exceed \$3,110, the fee for the year ending September 30, 2024 will not exceed \$3,425, and the fee for the years ending September 30, 2025 and 2026 will not exceed \$3,575.

In the event we are requested or authorized by of St. Augustine Lakes Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for of St. Augustine Lakes Community Development District, of St. Augustine Lakes Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency.

Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.



St. Augustine Lakes Community Development District  
April 8, 2022  
Page 6

### **Information Security – Miscellaneous Terms**

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of St. Augustine Lakes Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. St. Augustine Lakes Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of St. Augustine Lakes Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Because Berger, Toombs, Elam, Gaines & Frank will rely on St. Augustine Lakes Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, St. Augustine Lakes Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of St. Augustine Lakes Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and St. Augustine Lakes Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants PL

St. Augustine Lakes Community Development District  
April 8, 2022  
Page 7

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

*Berger Toombs Elam  
Gaines & Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK  
J. W. Gaines, CPA

Confirmed on behalf of the addressee:

\_\_\_\_\_  
\_\_\_\_\_, \_\_\_\_\_



Judson B. Baggett  
MBA, CPA, CVA, Partner  
Marci Reutimann  
CPA, Partner

6815 Dairy Road  
Zephyrhills, FL 33542  
(813) 788-2155  
(813) 782-8606

## Report on the Firm's System of Quality Control

To the Partners

October 30, 2019

Berger, Toombs, Elam, Gaines & Frank, CPAs, PL  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [aicpa.org/prsummary](http://aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

*Baggett, Reutimann & Associates, CPAs, PA*  
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA  
Signed Electronically by Baggett, Reutimann & Associates, CPAs, PA. U.S. 18161 email [jdb@baggettand.com](mailto:jdb@baggettand.com)

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,  
ELAM, GAINES AND FRANK AND ST. AUGUSTINE LAKES COMMUNITY  
DEVELOPMENT DISTRICT  
(DATED APRIL 8, 2022)**

**Public Records.** Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

**IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:**

**GMS-NF, LLC  
475 WEST TOWN PLACE, SUITE 114  
ST. AUGUSTINE, FL 32092  
TELEPHONE: 904-940-5850  
EMAIL: JOLIVER@GMSNF.COM**

**Auditor: J.W. Gaines**

**District: St. Augustine Lakes CDD**

**By: \_\_\_\_\_**

**By: \_\_\_\_\_**

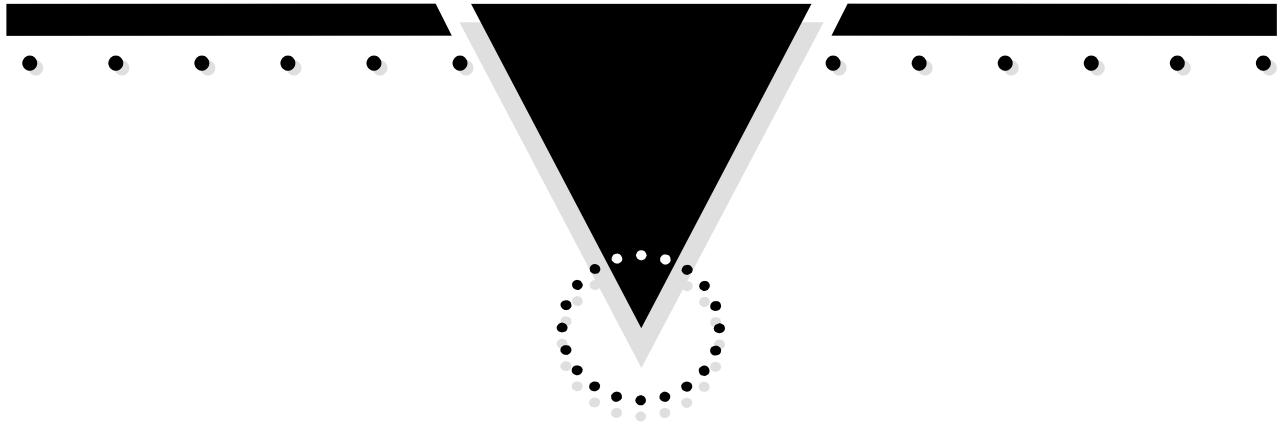
**Title: Director**

**Title: \_\_\_\_\_**

**Date: April 8, 2022**

**Date: \_\_\_\_\_**

## *ELEVENTH ORDER OF BUSINESS*



**St Augustine Lakes  
Community Development District**

**Unaudited Financial Reporting**

**March 31, 2022**





# Table of Contents

1	<u>Balance Sheet</u>
2	<u>General Fund Income Statement</u>
3	<u>Month to Month</u>
4	<u>Developer Contributions Schedule</u>

**ST AUGUSTINE LAKES**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**BALANCE SHEET**  
**March 31, 2022**

	<u>General</u>
<b><u>ASSETS:</u></b>	
CASH	\$12,619
DUE FROM DEVELOPER	\$13,800
DUE FROM CAPITAL	\$2,282
<b>TOTAL ASSETS</b>	<b><u><u>\$28,701</u></u></b>
<b><u>LIABILITIES:</u></b>	
ACCOUNTS PAYABLE	\$14,932
<b><u>FUND EQUITY:</u></b>	
FUND BALANCES:	
UNRESTRICTED	\$13,769
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b><u><u>\$28,701</u></u></b>

# St Augustine Lakes

## Community Development District

### GENERAL FUND

#### Statement of Revenues & Expenditures

For The Period Ending

March 31, 2022

	PROPOSED BUDGET	PRORATED BUDGET 3/31/22	ACTUAL 3/31/22	VARIANCE
<b><u>REVENUES:</u></b>				
Developer Contributions	\$93,564	\$42,242	\$42,242	\$0
<b>TOTAL REVENUES</b>	<b>\$93,564</b>	<b>\$42,242</b>	<b>\$42,242</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>				
<b><u>ADMINISTRATIVE:</u></b>				
Supervisors Fees	\$9,000	\$4,000	\$2,600	\$1,400
FICA Expense	\$689	\$306	\$199	\$107
Engineering	\$9,000	\$4,000	\$420	\$3,580
Attorney	\$18,750	\$8,333	\$3,681	\$4,653
Management Fees	\$33,750	\$15,000	\$12,459	\$2,541
Information Technology	\$1,350	\$600	\$498	\$102
Website Creation/ADA Compliance	\$1,750	\$778	\$0	\$778
Website Maintenance	\$900	\$400	\$332	\$68
Telephone	\$375	\$167	\$47	\$120
Postage	\$750	\$333	\$19	\$314
Insurance	\$5,000	\$5,000	\$3,740	\$1,260
Printing & Binding	\$900	\$400	\$229	\$171
Legal Advertising	\$10,000	\$4,007	\$4,007	\$0
Other Current Charges	\$750	\$333	\$35	\$299
Office Supplies	\$450	\$200	\$57	\$143
Dues, Licenses & Subscriptions	\$150	\$150	\$150	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$93,564</b>	<b>\$44,008</b>	<b>\$28,473</b>	<b>\$15,535</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$13,769</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$0</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$13,769</b>	

**St Augustine Lakes  
Community Development District**

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
<b>REVENUES</b>													
Developer Contributions	\$0	\$0	\$21,750	\$6,692	\$8,380	\$5,421	\$0	\$0	\$0	\$0	\$0	\$0	\$42,242
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,750</b>	<b>\$6,692</b>	<b>\$8,380</b>	<b>\$5,421</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$42,242</b>
<b>EXPENDITURES</b>													
Supervisors Fees	\$0	\$0	\$0	\$800	\$800	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,600
FICA Expense	\$0	\$0	\$0	\$61	\$61	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$199
Engineering	\$0	\$0	\$0	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$420
Attorney	\$0	\$0	\$3,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,681
Assessment Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fees	\$0	\$0	\$1,209	\$3,750	\$3,750	\$3,750	\$0	\$0	\$0	\$0	\$0	\$0	\$12,459
Information Technology	\$0	\$0	\$48	\$150	\$150	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$498
Website Creation/ADA Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Website Administration	\$0	\$0	\$32	\$100	\$100	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$332
Telephone	\$0	\$0	\$0	\$0	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47
Postage	\$0	\$0	\$0	\$0	\$18	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$19
Insurance	\$0	\$0	\$0	\$3,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,740
Printing & Binding	\$0	\$0	\$0	\$0	\$176	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$229
Legal Advertising	\$0	\$0	\$0	\$3,931	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,007
Other Current Charges	\$0	\$0	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
Office Supplies	\$0	\$0	\$0	\$0	\$39	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$57
Dues, Licenses & Subscriptions	\$0	\$0	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,971</b>	<b>\$13,102</b>	<b>\$5,217</b>	<b>\$5,183</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,473</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,779</b>	<b>(\$6,411)</b>	<b>\$3,163</b>	<b>\$237</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,769</b>

**St Augustine Lakes Community Development District  
Developer Contributions/Due from Developer**

<b>Funding Request #</b>	<b>Date Prepared</b>	<b>Date Payment Received</b>	<b>Check Amount</b>	<b>Total Funding Request</b>	<b>Capital (Due to Developer)</b>	<b>Over and (short) Balance Due</b>
1	12/8/21	2/11/22	\$ 21,750.00	\$ 21,750.00		\$ -
2	1/18/22	3/4/22	\$ 6,691.70	\$ 6,691.70		\$ -
3	2/23/22	4/18/22	\$ 12,229.63	\$ 8,379.63	\$ 2,281.50	\$ 1,568.50
4	3/29/22			\$ 5,420.82	\$ -	\$ 5,420.82

Due from Developer	\$ 40,671.33	\$ 42,242.15	\$ 2,281.50	\$ 6,989.32
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**Total Developer Contributions FY22** \$ 42,242.15

## *TWELFTH ORDER OF BUSINESS*

# St. Augustine Lakes

Community Development District

FY 22 Funding Request #5

April 27, 2022

PAYEE		GENERAL FUND	CAPITAL REIMBURSEMENT
1	<b>Dominion Engineering Group Inc</b> Inv #2022-5139 CDD Meeting	\$ 370.00	
2	<b>Governmental Management Services</b> Inv# 5 - Management Fees - April 2022	\$ 4,069.75	
3	<b>Supervisor Fees for 4/6/22 Meeting</b>	\$ 600.00	
		\$ 5,039.75	\$ -
<b>Credit overpayment for Capital Reimbursement on FR #3</b>		\$ (1,568.50)	
TOTAL			<u>\$ 3,471.25</u>

Please make check payable to:

**St. Augustine Lakes CDD**  
475 West Town Place Ste 114  
St Augustine FL 32092

\*\*\*\*\* INVOICE \*\*\*\*\*



**Dominion Engineering Group, Inc.**  
**4348 Southpoint Blvd., Suite 201**  
**Jacksonville, Florida 32216**  
**(904) 854-4500**

Date: April 1, 2022

Invoice Number 2022-5293

Net 15 days

Zenzi Rogers  
Director of Forward Planning  
**Lennar Homes**  
9440 Philips Highway, Suite 7  
Jacksonville, FL 32256

**Reference: Interim District Engineer**  
**St. Augustine Lakes CDD, St. Johns County, FL**  
**DEG Project Number 2178.001**

**Task 1 Petition to Establish the CDD** **\$7,500.00**

Contract Amount	Amendments to Contract	Total Contract	Percent Complete	Total Due	Previous Invoices	Amount Due This Period
\$7,500.00	0	\$7,500.00	100	\$7,500.00	\$7,500.00	<b>\$0.00</b>

**Task 2 Master Engineer's Report** **\$12,500.00**

Contract Amount	Amendments to Contract	Total Contract	Percent Complete	Total Due	Previous Invoices	Amount Due This Period
\$12,500.00	0	\$12,500.00	100	\$12,500.00	\$12,500.00	<b>\$0.00</b>

**Task 3 Supplemental Engineer's Report (each separate bond issuance)** **\$7,500.00**

Contract Amount	Amendments to Contract	Total Contract	Percent Complete	Total Due	Previous Invoices	Amount Due This Period
\$7,500.00	0	\$7,500.00	0	\$0.00	\$0.00	<b>\$0.00</b>



**Task 4 Construction Administration (budget hourly )**

**\$Hourly**

<b>Employee Level</b>	<b>Billing Amount (hourly)</b>	<b>Total Hours this period</b>	<b>Total Due</b>
CADD Operator	\$70	0	\$0.00
CADD Designer	\$100	0	\$0.00
Engineer	\$125	0	\$0.00
Principal	\$185	2	\$370.00
<b>TOTAL</b>		<b>2</b>	<b>\$370.00</b>

1. CDD Meeting on March 2, 2022

**Total Amount Due \$370.00**

PM REVIEW: initials (wes)

Select Contract Term Regarding Invoicing:

1. Per our Contract, terms are net fifteen (15) days. Past due balances shall be subject to interest at the rate of 1.5 percent per month.
2. All DEG invoices for services under this contract will be considered correct as rendered to the Client unless questioned by the Client, in writing, within 15 days of the date of the invoice.

1001 Bradford Way  
Kingston, TN 37763

**Invoice #:** 5  
**Invoice Date:** 4/1/22  
**Due Date:** 4/1/22  
**Case:**  
**P.O. Number:**

**St. Augustine Lakes CDD**  
**475 West Town Place**  
**Suite 114**  
**St. Augustine, FL**

[illegible]

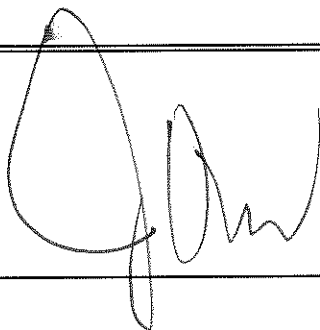
# **ATTENDANCE SHEET**

District: **St. Augustine Lakes**

Meeting Date: **04.06.22**

	<b>Supervisor</b>	<b>In Attendance</b>	<b>Fees</b>
1.	Zenzi Rogers	<input checked="" type="checkbox"/>	\$200
2.	Chris Mayo	<input checked="" type="checkbox"/>	\$200
3.	Tiffany Csalovszki	<input checked="" type="checkbox"/>	\$200
4.	Mike Della Penta	<input checked="" type="checkbox"/> ND	\$200
5.	Virgina Feiner	<input checked="" type="checkbox"/> ND	\$200

District Manager:

 4/6/2022

PLEASE RETURN COMPLETED FORM TO BERNADETTE PERGRINO