

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

*DECEMBER 4, 2024*

## *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 7067214

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November 27, 2024

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, December 4, 2024 at 11:00 a.m. at the offices of GMS, 475 West Town Place, Suite 114, St. Augustine, Florida 32092.

- I. Roll Call
- II. Audience Comments *(regarding agenda items listed below)*
- III. Organizational Matters
  - A. Oath of Office for Newly Elected Supervisors
  - B. Consideration of Resolution 2025-03, Canvassing and Certifying the Results of the Landowners Election
  - C. Election of Officers, Resolution 2025-01
- IV. Consideration of Minutes of the October 2, 2024 Meeting
- V. Acceptance of Minutes of the November 5, 2024 Landowners Meeting
- VI. Acceptance of Fiscal Year 2023 Audit Report
- VII. Ratification of Resolution 2025-02, Amending the Fiscal Year 2024 Budget *(will be sent under separate cover)*
- VIII. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Manager
- IX. Supervisors Requests
- X. Audience Comments

- XI. Financial Statements as of October 31, 2024
- XII. Check Register
- XIII. Next Scheduled Meeting – January 8, 2025 at 11:00 a.m.
- XIV. Adjournment

### *THIRD ORDER OF BUSINESS*

*B.*

## RESOLUTION 2025-03

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ST. AUGUSTINE LAKES COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE**

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

**WHEREAS**, pursuant to Section 190.006(2), Florida Statutes, a landowners meeting is required to be held within 90 days of the District’s creation and every two years following the creation of the District for the purpose of electing supervisors of the District; and

**WHEREAS**, such landowners meeting was held on November 5, 2024, the minutes of which are attached hereto as Exhibit A, and at which the below recited persons were duly elected by virtue of the votes cast in his/her favor; and

**WHEREAS**, the Board of Supervisors of the District, by means of this Resolution, desire to canvas the votes and declare and certify the results of said election.

### **NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ST. AUGUSTINE LAKES COMMUNITY DEVELOPMENT DISTRICT:**

Section 1. The following individuals are found, certified, and declared to have been duly elected as Supervisor of and for the District, having been elected by the votes cast in their favor as shown:

Tiffany Csalovszki	Votes <u>83</u>
Mike Della Penta	Votes <u>83</u>
William Fitzgerald	Votes <u>81</u>

Section 2. In accordance with Section 190.006(2), Florida Statutes, and by virtue of the number of votes cast for the Supervisor, the above-named individuals are declared to have been elected for the following term of office:

<u>Tiffany Csalovszki</u>	4 Year Term (Seat 1)
<u>Mike Della Penta</u>	4 Year Term (Seat 5)
<u>William Fitzgerald</u>	2 Year Term (Seat 3)

Section 3. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 4<sup>TH</sup> DAY OF DECEMBER, 2024.**

**ST. AUGUSTINE LAKES COMMUNITY  
DEVELOPMENT DISTRICT**

Attest:

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

Exhibit A:     Minutes of Landowner Election Meeting



*C.*

**RESOLUTION 2025-01**

**A RESOLUTION DESIGNATING OFFICERS OF THE ST.  
AUGUSTINE LAKES COMMUNITY DEVELOPMENT  
DISTRICT**

**WHEREAS**, the Board of Supervisors of the St. Augustine Lakes Community Development District at a regular business meeting held on December 4, 2024 desires to elect the below recited persons to the offices specified.

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

1. The following persons were elected to the offices shown, to wit:

_____	Chairman
_____	Vice-Chairperson
<u>James Oliver</u>	Secretary
<u>James Oliver</u>	Treasurer
<u>Marilee Giles</u>	Assistant Treasurer(s)
<u>Darrin Mossing</u>	
<u>Daniel Laughlin</u>	
<u>Matthew Biagetti</u>	
<u>Marilee Giles</u>	Assistant Secretary(s)
<u>Darrin Mossing</u>	
<u>Daniel Laughlin</u>	
<u>Matthew Biagetti</u>	
_____	
_____	
_____	

PASSED AND ADOPTED THIS 4<sup>TH</sup> DAY OF DECEMBER, 2024.

\_\_\_\_\_  
Chairman / Vice Chairman

\_\_\_\_\_  
Secretary / Assistant Secretary

## *FOURTH 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, October 2, 2024 at 11:00 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
Michael Della Penta	Supervisor
Tiffany Csalovszki	Supervisor

Also, present were:

Jim Oliver	District Manager
Wes Haber <i>by phone</i>	District Counsel
Bill Schaefer	District Engineer
Sarah Sweeting	GMS
Maria Czmyr	Vesta Property Services

*The following is a summary of the actions taken at the October 2, 2024 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. Four Supervisors were in attendance constituting a quorum.

**SECOND ORDER OF BUSINESS**

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

Mr. Oliver noted there are no audience members present today.

**THIRD ORDER OF BUSINESS**

**Organizational Matters**

**A. Acceptance of Resignation from Supervisor Feiner**

Mr. Oliver received a resignation letter from Supervisor Feiner that is effect September 27, 2024. Mr. Oliver asked for a motion to accept the resignation.

On MOTION by Ms. Rogers, seconded by Ms. Csalovszki, with all in favor, Accepting the Resignation from Supervisor Feiner, was approved.

**B. Appointment of New Supervisor to Fill the Unexpired Term of Office**

Mr. Oliver asked if the Board wishes to fill that vacancy today or at a later time. Ms. Rogers asked if it makes sense to fill it now with the landowner's election in November. The Board consensus was to wait until after the Landowners' election meeting.

**C. Oath of Office for Newly Appointed Supervisor**

**D. Election of Officers, Resolution 2025-01**

Items C and D were tabled to a future meeting agenda.

**FOURTH ORDER OF BUSINESS**

**Consideration of Minutes of the August 20, 2024 Meeting**

Mr. Oliver presented the minutes of the August 20, 2024 Board of Supervisors meeting and asked for any comments, corrections, or changes. He noted in the short term the meetings will be here at the GMS offices in St. Augustine and notice is on the website with this address.

On MOTION by Ms. Rogers, seconded by Ms. Csalovszki, with all in favor, the Minutes of the August 20, 2024, Meeting, were approved.

**FIFTH ORDER OF BUSINESS**

**Ratification of First Amendment with Elite Amenities**

Mr. Oliver stated this was for the September staffing coverage in the amount of \$1,542.60. He asked for a motion to ratify.

On MOTION by Ms. Rogers, seconded by Ms. Csalovszki, with all in favor, the First Amendment with Elite Amenities, was ratified.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Mr. Haber had nothing to report unless there are any questions for him.

**B. Engineer – Update Regarding Speed Limit Signs**

Mr. Oliver stated that Mr. Schaefer had not joined the meeting yet. Mr. Oliver noted that they were going to have him give the Board an update on the adequacy of the speed limit signs but he will circle back with him.

**C. Manager**

Mr. Oliver had nothing significant to report other than the property tax bills will go out November 1<sup>st</sup>. He received communication from St. Johns County advising the District to take down additional trees and that will happen October 7-11. A ticket has been put in with FBL for the street light outage on Lake St. Clair. Ms. Czmyr is in the process of planning the holiday event for December 15<sup>th</sup>. Ms. Sweeting gave an update on the AED machine.

**SEVENTH ORDER OF BUSINESS**

**Supervisors Requests**

Ms. Rogers updated the Board on the work to the broken sidewalks and cleanup of open space tracts.

**EIGHTH ORDER OF BUSINESS**

**Audience Comments**

Mr. Oliver noted no members of the public were present.

**NINTH ORDER OF BUSINESS**

**Financial Statements as of August 31, 2024**

Mr. Oliver presented the unaudited financial statements as of August 31, 2024. The District is fully collected for FY24. There is a modest positive variance.

**TENTH ORDER OF BUSINESS**

**Check Register**

Mr. Oliver presented the check register for Board approval.

On MOTION by Ms. Rogers, seconded by Ms. Csalovszki, with all in favor, the Check Register, was approved.

**ELEVENTH ORDER OF BUSINESS**

**Next Scheduled Meeting – November 6, 2024  
at 11:00 a.m.**

Mr. Oliver noted the landowner's election is on November 5<sup>th</sup>. Ms. Rogers noted there is nothing for next month so they can cancel the regular November meeting.

**TWELFTH ORDER OF BUSINESS**

**Adjournment**

Mr. Oliver asked for a motion to adjourn the meeting.

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

## *FIFTH 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, November 5, 2024 at 11:00 a.m. at the offices of Governmental Management Services, 475 West Town Place, Suite 114, St. Augustine, Florida.

Present were:

Zenzi Rogers  
Michael Davies  
Jim Oliver  
Sarah Sweeting  
Matt Biagetti

*The following is a summary of the actions taken at the November 5, 2024 St. Augustine Lakes Community Development District's Landowners' meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Oliver called the meeting to order at 11:11 a.m.

**SECOND ORDER OF BUSINESS**

**Determination of Number of Voting Units  
Represented**

Mr. Oliver stated Michael Davies represents 1 voting unit. Ms. Rogers, the proxy holder for Lennar, represents 82 voting units.

**THIRD ORDER OF BUSINESS**

**Election of Chairman for the Purpose of  
Conducting the Landowners Meeting**

Mr. Oliver stated he would be happy to serve as Chair if that is okay with the landowners.

**FOURTH ORDER OF BUSINESS**

**Nominations for the Position of Supervisors**

Mr. Oliver stated three seats were available, seat #1, seat #3, and seat #5. Seat #1 is held by Tiffany, seat #5 is held by Mike and seat #3 is vacant. Mr. Oliver asked for any nominations

for those seats. Ms. Rogers nominated Tiffany Csalovszki for seat #1, William Fitzgerald for #3 and Michael Della Penta for #5.

**FIFTH ORDER OF BUSINESS**

**Casting of Ballots**

Mr. Oliver announced Tiffany Csalovszki received 83 votes, Micheal Della Penta received 83 votes, and William Fitzgerald received 81 votes.

**SIXTH ORDER OF BUSINESS**

**Tabulation of Ballots and Announcement of Results**

Mr. Oliver noted that Tiffany and Michael will serve 4-year terms and William will serve a 2-year term.

**SEVENTH ORDER OF BUSINESS**

**Landowners Questions and Comments**

Mr. Oliver asked for any questions or comments. There being no comments, the next item followed.

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

Mr. Oliver adjourned the meeting.

## *SIXTH ORDER OF BUSINESS*

**St. Augustine Lakes  
Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2023**

**St. Augustine Lakes Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2023**

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## REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors  
St. Augustine Lakes Community Development District  
St. Johns County, Florida

### Report on Audit of the Financial Statements

#### *Opinion*

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of St. Augustine Lakes Community Development District as of September 30, 2023, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

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

#### *Responsibilities of Management 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; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



To the Board of Supervisors  
St. Augustine Lakes Community Development District

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

### ***Auditor's Responsibility for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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



To the Board of Supervisors  
St. Augustine Lakes Community Development District

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge 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 October 21, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations 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 the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering St. Augustine Lakes Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam  
Gaines & Frank*

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

October 21, 2024



**St. Augustine Lakes Community Development District**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended September 30, 2023**

Management's discussion and analysis of St. Augustine Lakes Community Development District (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. 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 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.

**St. Augustine Lakes Community Development District**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended September 30, 2023**

**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. In the **statement of activities**, 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*, reconciliation is 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, 2023.

- ◆ The District's total assets exceeded total liabilities by \$4,902 (net position). Restricted net position was \$143,069 and unrestricted net position was \$(138,167).
- ◆ Governmental activities revenues totaled \$717,936 while governmental activities expenses totaled \$690,752.

**St. Augustine Lakes Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District**

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

**Net Position**

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
Current assets	\$ 212,947	\$ 24,808
Restricted assets	6,818,955	-
Capital assets	45,308	-
Total Assets	<u>7,077,210</u>	<u>24,808</u>
Current liabilities	158,353	47,090
Non-current liabilities	6,913,955	-
Total Liabilities	<u>7,072,308</u>	<u>47,090</u>
Net position - restricted	\$ 143,069	-
Net position - unrestricted	(138,167)	(22,282)
Total Net Position	<u>\$ 4,902</u>	<u>\$ (22,282)</u>

The increase in current assets is related to revenues exceeding expenditures in the General Fund in the current year.

The increase in restricted assets and capital assets is related to the issuance of new debt in the current year.

The increase in current liabilities is related to the increase in the current portion of long-term debt and accrued interest payable in the current year.

The increase in non-current liabilities is related to the issuance of debt in the current year.

**St. Augustine Lakes Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

**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**

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
Program Revenues		
Charges for services	\$ 509,421	\$ -
Operating contributions	6,932	66,932
General Revenues		
Investment income	201,583	-
Total Revenues	<u>717,936</u>	<u>66,932</u>
Expenses		
General government	85,035	66,932
Physical environment	29,744	-
Interest and other charges	<u>575,973</u>	<u>22,282</u>
Total Expenses	<u>690,752</u>	<u>89,214</u>
Change in Net Position	27,184	(22,282)
Net Position - Beginning of Year	<u>(22,282)</u>	<u>-</u>
Net Position - End of Year	<u>\$ 4,902</u>	<u>\$ (22,282)</u>

The increase in charges for services and the decrease in operating contributions is related to the District initiated special assessments in the current year.

The increase in interest and other charges is related to the issuance of debt in the current year.

**St. Augustine Lakes Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

**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, 2023 and 2022.

<b>Description</b>	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
Construction in progress	\$ 45,308	\$ -

During the year, construction in progress additions were \$45,308.

**General Fund Budgetary Highlights**

Budgeted expenditures exceeded actual expenditures primarily due to less legal, landscape and lake maintenance and electric expenditures than were anticipated.

The September 30, 2023 budget was not amended.

**Debt Management**

Governmental Activities debt includes the following:

- In December 2022, the District issued \$7,070,000 Series 2022 Special Assessment Bonds. These bonds were issued to finance a portion or all of the costs of the planning, financing, acquisition, construction, equipping and installation of the Series 2022 Project. As of September 30, 2023, the balance outstanding was \$7,070,000.

**Economic Factors and Next Year's Budget**

St. Augustine Lakes Community Development District is in the process of continuing construction within the District. The District cannot anticipate the effect on the financial position or results of operations of the District in fiscal year 2024.

**Request for Information**

The financial report is designed to provide a general overview of St. Augustine 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 St. Augustine Lakes Community Development District, Governmental Management Services, 475 West Town Place, Suite 114, St. Augustine, Florida 32092.

**St. Augustine Lakes Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2023**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 205,521
Prepaid expenses	7,009
Deposits	417
Total Current Assets	<u>212,947</u>
Non-Current Assets	
Restricted	
Investments	6,818,955
Capital assets, not being depreciated	
Construction in progress	45,308
Total Non-Current Assets	<u>6,864,263</u>
Total Assets	<u><u>7,077,210</u></u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts payable	1,570
Contracts payable	1,309
Accrued interest payable	55,474
Bonds payable	100,000
Total Current Liabilities	<u>158,353</u>
Non-Current Liabilities	
Bonds payable, net	6,913,955
Total Liabilities	<u>7,072,308</u>
<b>NET POSITION</b>	
Restricted for debt service	143,069
Unrestricted	(138,167)
Total Net Poistion	<u><u>\$ 4,902</u></u>

*See accompanying notes to financial statements.*

**St. Augustine Lakes Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2023**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>		<b>Net (Expense)</b>
		<b>Charges for Services</b>	<b>Operating Contributions</b>	<b>Revenues and Changes in Net Position</b>
<b>Governmental Activities</b>				<b>Governmental Activities</b>
General government	\$ (85,035)	\$ 236,500	\$ 5,136	\$ 156,601
Physical environment	(29,744)	82,724	1,796	54,776
Interest and other charges	(575,973)	190,197	-	(385,776)
Total Governmental Activities	<u>\$ (690,752)</u>	<u>\$ 509,421</u>	<u>\$ 6,932</u>	<u>(174,399)</u>
<b>General Revenues</b>				
Investment income				<u>201,583</u>
Change in Net Position				27,184
Net Position - October 1, 2022				<u>(22,282)</u>
Net Position - September 30, 2023				<u>\$ 4,902</u>

*See accompanying notes to financial statements.*

**St. Augustine Lakes Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2023**

	General	Debt Service	Capital Projects	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 205,521	\$ -	\$ -	\$ 205,521
Prepaid expenses	7,009	-	-	7,009
Deposits	417	-	-	417
Restricted assets				
Investments	-	438,563	6,380,392	6,818,955
Total Assets	<u>\$ 212,947</u>	<u>\$ 438,563</u>	<u>\$ 6,380,392</u>	<u>\$ 7,031,902</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 1,570	\$ -	\$ -	\$ 1,570
Contracts payable	-	-	1,309	1,309
Total Liabilities	<u>1,570</u>	<u>-</u>	<u>1,309</u>	<u>2,879</u>
<b>FUND BALANCES</b>				
Nonspendable - prepaids/deposits	7,426	-	-	7,426
Restricted for debt service	-	438,563	-	438,563
Restricted for capital projects	-	-	6,379,083	6,379,083
Unassigned	203,951	-	-	203,951
Total Fund Balance	<u>211,377</u>	<u>438,563</u>	<u>6,379,083</u>	<u>7,029,023</u>
Total Liabilities and Fund Balances	<u>\$ 212,947</u>	<u>\$ 438,563</u>	<u>\$ 6,380,392</u>	<u>\$ 7,031,902</u>

*See accompanying notes to financial statements.*



**St. Augustine Lakes Community Development District**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**September 30, 2023**

Total Governmental Fund Balances	\$ 7,029,023
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, construction in progress, are not current financial resources and therefore, are not reported at the fund level.	45,308
Long-term liabilities, including bonds payable, \$(7,070,000), net of bond discount, \$56,045, are not due and payable in the current period and therefore, are not reported at the fund level.	(7,013,955)
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the governmental fund level.	<u>(55,474)</u>
Net Position of Governmental Activities	<u><u>\$ 4,902</u></u>

*See accompanying notes to financial statements.*

**St. Augustine Lakes Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2023**

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	\$ 319,224	\$ 190,197	\$ -	\$ 509,421
Developer contributions	6,932	-	-	6,932
Investment income	-	10,914	190,669	201,583
Total Revenues	<u>326,156</u>	<u>201,111</u>	<u>190,669</u>	<u>717,936</u>
Expenditures				
Current				
General government	85,035	-	-	85,035
Physical environment	29,744	-	-	29,744
Capital outlay	-	-	45,308	45,308
Debt service				
Interest	-	184,914	-	184,914
Other	-	-	334,118	334,118
Total Expenditures	<u>114,779</u>	<u>184,914</u>	<u>379,426</u>	<u>679,119</u>
Excess of revenues over/(under) expenditures	<u>211,377</u>	<u>16,197</u>	<u>(188,757)</u>	<u>38,817</u>
Other Financing Sources/(Uses)				
Issuance of long-term debt	-	424,934	6,645,066	7,070,000
Bond discount	-	-	(57,512)	(57,512)
Transfers in	-	33	2,601	2,634
Transfers out	-	(2,601)	(33)	(2,634)
Total Other Financing Sources/(Uses)	<u>-</u>	<u>422,366</u>	<u>6,590,122</u>	<u>7,012,488</u>
Net Change in Fund Balances	211,377	438,563	6,401,365	7,051,305
Fund Balances - October 1, 2022	<u>-</u>	<u>-</u>	<u>(22,282)</u>	<u>(22,282)</u>
Fund Balances - September 30, 2023	<u>\$ 211,377</u>	<u>\$ 438,563</u>	<u>\$ 6,379,083</u>	<u>\$ 7,029,023</u>

*See accompanying notes to financial statements.*

**St. Augustine 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, 2023**

Net Change in Fund Balances - Total Governmental Funds	\$ 7,051,305
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of capital outlay in the current period.	45,308
The issuance of long-term debt, \$(7,070,000), net of bond discount, \$57,512, is reported as an other financing source/(use) at the fund level, but they increase liabilities at the government-wide level.	(7,012,488)
Bond discount is amortized over the life of the bonds, at the government-wide level. This is the amount of amortization in the current year.	(1,467)
At the fund level interest is recognized when due. At the government-wide level interest is accrued on outstanding debt. This is the current year change.	<u>(55,474)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 27,184</u></u>

*See accompanying notes to financial statements.*

**St. Augustine Lakes Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND**  
**For the Year Ended September 30, 2023**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Revenues				
Special assessments	\$ 319,224	\$ 319,224	\$ 319,224	\$ -
Developer contributions	-	-	6,932	6,932
Total Revenues	<u>319,224</u>	<u>319,224</u>	<u>326,156</u>	<u>6,932</u>
Expenditures				
Current				
General government	119,224	119,224	85,035	34,189
Physical environment	<u>200,000</u>	<u>200,000</u>	<u>29,744</u>	<u>170,256</u>
Total Expenditures	<u>319,224</u>	<u>319,224</u>	<u>114,779</u>	<u>204,445</u>
Net Change in Fund Balances	-	-	211,377	211,377
Fund Balances - October 1, 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - September 30, 2023	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 211,377</u></u>	<u><u>\$ 211,377</u></u>

*See accompanying notes to financial statements.*

**St. Augustine Lakes Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**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 4, 2021, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), and Ordinance 2021-81 of the St. Johns County, Florida Board of County Commissioners. 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 St. Augustine Lakes Community Development District. The District is governed by a five member Board of Supervisors. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the St. Augustine 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 in Governmental Accounting Standards 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

**St. Augustine Lakes Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**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 and developer contributions. 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, deferred outflows of resources liabilities, deferred inflows of resources, 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.

**St. Augustine Lakes Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**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 reports 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.

**St. Augustine Lakes Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**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.

Debt Service Fund – Accounts for debt service requirements to retire the capital improvement bonds which were used to finance the construction of District infrastructure improvements.

Capital Projects Fund – The Capital Projects Fund accounts for the activity associated with the capital projects of the District



**St. Augustine Lakes Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Basis of Presentation (Continued)**

**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;

**St. Augustine Lakes Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**a. Cash and Investments (Continued)**

4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash and investments include time deposits, certificates of deposit, money market funds, and all highly liquid debt instruments with original maturities of three months or less.

**b. Capital Assets**

Capital assets, which include construction in progress, 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.

**c. 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.

**d. Unamortized Bond Discounts**

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

**St. Augustine Lakes Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**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, 2023, the District's bank balance was \$227,499 and the carrying value was \$205,521. 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.

Investments

As of September 30, 2023, the District had the following investments and maturities:

<u>Investments</u>	<u>Maturities</u>	<u>Fair Value</u>
Dreyfus Treasury	30 days*	<u>\$ 6,818,955</u>

\* 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.

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes.

**St. Augustine Lakes Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE B – CASH AND INVESTMENTS (CONTINUED)**

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.

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, 2023, the District's investments in Dreyfus Treasury are 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 investments in Dreyfus Treasury represent 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2023 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

**NOTE C – SPECIAL ASSESSMENT REVENUES**

Assessments are non-ad valorem assessments on benefited property within the District. Operating and Maintenance Assessments are based upon the adopted budget and levied annually at a public hearing by the District. Debt Service Assessments are levied when bonds are issued and collected annually. The District may collect assessments directly or utilize the uniform method of collections (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

All unpaid assessments become delinquent as of April 1. Virtually all unpaid assessments are collected via the sale of tax certificates on, or prior to, June 1; therefore, there were no material amounts receivable at fiscal year-end. Assessment levied for the 2022-2023 fiscal year were levied in September 2022.

**St. Augustine Lakes Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE D – CAPITAL ASSETS**

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>Governmental Activities:</u>				
Capital assets				
Construction in progress	\$ -	\$ 45,308	\$ -	\$ 45,308

**NOTE E – LONG-TERM DEBT**

The following is a summary of activity for long-term debt of the Governmental Activities for the year ended September 30, 2023:

Bonds payable at October 1, 2022	\$ -
Issuance of long-term debt	<u>7,070,000</u>
Bonds payable at September 30, 2023	7,070,000
Bond discount, net	<u>(56,045)</u>
Long-term debt at September 30, 2023	<u>\$ 7,013,955</u>

District debt is comprised of the following at September 30, 2023:

**Special Assessment Bonds**

\$7,070,000 Series 2022 Special Assessment Bonds due in annual principal installments beginning June 2024, maturing June 2053, at various interest rates between 4.70% and 5.50%, payable June 15 and December 15. Current portion is \$100,000.

\$ 7,070,000

**St. Augustine Lakes Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE E – LONG-TERM DEBT (CONTINUED)**

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2023 are as follows:

Year Ending September 30,	Principal	Interest	Total
2024	\$ 100,000	\$ 380,394	\$ 480,394
2025	105,000	375,694	480,694
2026	110,000	370,759	480,759
2027	115,000	365,589	480,589
2028	120,000	360,184	480,184
2029-2033	705,000	1,704,338	2,409,338
2034-2038	925,000	1,493,406	2,418,406
2039-2043	1,210,000	1,216,056	2,426,056
2044-2048	1,590,000	846,725	2,436,725
2049-2053	2,090,000	357,225	2,447,225
Totals	<u>\$ 7,070,000</u>	<u>\$ 7,470,370</u>	<u>\$ 14,540,370</u>

Summary of Significant Bonds Resolution Terms and Covenants

The Series 2022 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time on or after June 15, 2033, at a price equal to the par amount of the respective Bonds thereof, together with accrued interest to the date of redemption. The Series 2022 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.

**St. Augustine Lakes Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE E – LONG-TERM DEBT (CONTINUED)**

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:

Reserve Funds - The Series 2022 Reserve Accounts were funded from the proceeds of the Series 2022 Bonds in an amount equal to 50% of the maximum annual debt service required for the Series 2022 Bonds at the date of issue until the Reserve Account Release Conditions have been satisfied as established in the Trust Indenture. Once the Release Conditions have been satisfied as established in the Trust Indenture the Reserve Account shall be reduced to an amount equal to 10% of the maximum annual debt service with respect to the then outstanding principal amount. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve balances as of September 30, 2023:

	Reserve Balance	Reserve Requirement
Series 2022 Special Assessment Bonds	\$ 242,846	\$ 240,020

**NOTE F – RELATED PARTY TRANSACTIONS**

The Developer owns a significant portion of land within the District. The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations. All voting members of the Board of Supervisors are employed by the Developer. The District received \$6,932 in operating contributions from the Developer for the year ended September 30, 2023.

**NOTE G – RISK MANAGEMENT**

The government 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 since inception.

**NOTE H – SUBSEQUENT EVENT**

In June 2024, the District accepted conveyance of certain amenity property.



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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  
St. Augustine Lakes Community Development District  
St. Johns County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of St. Augustine Lakes Community Development District, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated October 21, 2024.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit, we considered St. Augustine 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 St. Augustine Lakes Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Augustine 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 or significant deficiencies may exist that have not been identified.





To the Board of Supervisors  
St. Augustine Lakes Community Development District

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether St. Augustine 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

October 21, 2024



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
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## MANAGEMENT LETTER

To the Board of Supervisors  
St. Augustine Lakes Community Development District  
St. Johns County, Florida

### Report on the Financial Statements

We have audited the financial statements of the St. Augustine Lakes Community Development District as of and for the year ended September 30, 2023, and have issued our report thereon dated October 21, 2024.

### 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 October 21, 2024, 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 or recommendations in the prior 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 St. Augustine 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 St. Augustine Lakes Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.



To the Board of Supervisors  
St. Augustine 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 St. Augustine Lakes Community Development District. It is management's responsibility to monitor the St. Augustine 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, 2023.

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), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the St. Augustine Lakes Community Development District reported:

- 1) The total number of District employees compensated in the last pay period of the District's fiscal year: 5
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 6
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$8,312
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$125,988
- 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, 2022, together with the total expenditures for such project: N/A
- 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: The budget was not amended.

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

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: The District is funded by direct special assessments.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$509,421.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: The Series 2022 Bonds, \$7,070,000, maturing June 2053.



To the Board of Supervisors  
St. Augustine 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  
Certified Public Accountants PL  
Fort Pierce, Florida

October 21, 2024



**Berger, Toombs, Elam,  
Gaines & Frank**

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

To the Board of Supervisors  
St. Augustine Lakes Community Development District  
St. Johns County, Florida

We have examined St. Augustine Lakes Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2023. Management is responsible for St. Augustine Lakes Community Development District's compliance with those requirements. Our responsibility is to express an opinion on St. Augustine 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 St. Augustine 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 St. Augustine Lakes Community Development District's compliance with the specified requirements.

In our opinion, St. Augustine Lakes Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2023.

*Berger Toombs Elam  
Gaines & Frank*

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

October 21, 2024

## *ELEVENTH ORDER OF BUSINESS*

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

***Unaudited Financial Reporting***  
***October 31, 2024***



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**St. Augustine Lakes**  
**Community Development District**  
**Combined Balance Sheet**  
**October 31, 2024**

	General Fund	Debt Service Fund	Capital Reserve Fund	Capital Project Fund	Totals Governmental Funds
<b>Assets:</b>					
<b>Cash:</b>					
Operating Account	\$ 78,376	\$ -	\$ -	\$ -	\$ 78,376
Accounts Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	-	-
Due from General Fund	-	2,061	22,750	-	24,811
<b>Investments:</b>					
State Board of Administration (SBA)	83,061	-	-	-	83,061
<b>Series 2022</b>					
Reserve	-	240,960	-	-	240,960
Interest	-	308	-	-	308
Revenue	-	207,935	-	-	207,935
Construction	-	-	-	21,899	21,899
Prepaid Expenses	-	-	-	-	-
Deposits	417	-	-	-	417
<b>Total Assets</b>	<b>\$ 161,853</b>	<b>\$ 451,265</b>	<b>\$ 22,750</b>	<b>\$ 21,899</b>	<b>\$ 657,767</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 19,841	\$ -	\$ -	\$ -	\$ 19,841
Accrued Expenses	-	-	-	-	-
Accounts FICA Payable	-	-	-	-	-
Due to Debt Service	2,061	-	-	-	2,061
Due to Capital Reserve	22,750	-	-	-	22,750
<b>Total Liabilities</b>	<b>\$ 44,652</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,652</b>
<b>Fund Balance:</b>					
Nonspendable:					
Prepaid Items	\$ -	\$ -	\$ -	\$ -	\$ -
Deposits	417	-	-	-	417
Restricted for:					
Debt Service	-	451,265	-	-	451,265
Capital Project	-	-	-	21,899	21,899
Assigned for:					
Capital Reserve Fund	-	-	22,750	-	22,750
Capital Reserves	-	-	-	-	-
Unassigned	116,784	-	-	-	116,784
<b>Total Fund Balances</b>	<b>\$ 117,201</b>	<b>\$ 451,265</b>	<b>\$ 22,750</b>	<b>\$ 21,899</b>	<b>\$ 613,115</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 161,853</b>	<b>\$ 451,265</b>	<b>\$ 22,750</b>	<b>\$ 21,899</b>	<b>\$ 657,767</b>

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

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending October 31, 2024**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/24	Thru 10/31/24	Variance
<b>Revenues:</b>				
Special Assessments - Tax Roll	\$ 393,627	\$ -	\$ -	\$ -
Special Assessments -Direct	93,827	-	-	-
Interest Income	3,000	250	354	104
	.			
<b>Total Revenues</b>	<b>\$ 490,454</b>	<b>\$ 250</b>	<b>\$ 354</b>	<b>\$ 104</b>

**Expenditures:**

**General & Administrative:**

Supervisor Fees	\$ 12,000	\$ 1,000	\$ 800	\$ 200
PR-FICA	918	77	61	15
Engineering	9,000	750	730	20
Attorney	15,000	1,250	-	1,250
Annual Audit	3,425	-	-	-
Assessment Administration	2,650	2,650	2,650	-
Arbitrage Rebate	450	-	-	-
Dissemination Agent	2,650	221	221	-
Software Licensing	1,500	-	-	-
Trustee Fees	5,250	1,000	1,000	-
Management Fees	53,090	4,424	4,424	0
Information Technology	2,022	169	169	0
Website Maintenance	1,348	112	112	0
Telephone	200	17	21	(5)
Postage & Delivery	750	63	33	30
Insurance General Liability	5,720	5,720	7,064	(1,344)
Printing & Binding	500	42	12	30
Legal Advertising	2,500	208	-	208
Other Current Charges	1,200	100	100	-
Office Supplies	450	38	0	37
Dues, Licenses & Subscriptions	175	175	175	-
<b>Total General &amp; Administrative</b>	<b>\$ 120,799</b>	<b>\$ 18,014</b>	<b>\$ 17,572</b>	<b>\$ 442</b>

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

**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending October 31, 2024**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/24	Thru 10/31/24	Variance
<b><u>Operations &amp; Maintenance</u></b>				
<b>Amenity Center Expenditures</b>				
Electric	\$ 18,000	\$ 1,500	\$ -	\$ 1,500
Water/Sewer/Irrigation	-	-	299	(299)
Security	22,000	1,833	-	1,833
Security Services Patrol	6,000	500	-	-
Facility Management	-	-	-	-
Pool Maintenance	15,600	1,300	2,600	(1,300)
Pool Chemicals	6,000	500	-	500
Pool Permits	350	29	-	29
Pool Monitors	36,000	3,000	-	3,000
Janitorial	4,100	342	300	42
Repairs & Maintenance	5,000	417	744	(327)
Special Events	10,000	833	-	833
Insurance - Property	13,365	1,114	11,881	(10,767)
Office Supplies	-	-	-	-
<b>Subtotal Amenity Center Expenditures</b>	<b>\$ 136,415</b>	<b>\$ 11,368</b>	<b>\$ 15,824</b>	<b>\$ (4,956)</b>
<b>Grounds Maintenance</b>				
Field Mgmt / Admin	\$ 22,800	\$ 1,900	\$ 1,900	\$ -
Landscape Maintenance	160,050	13,338	13,338	-
Landscape Contingency	10,000	833	-	833
Tree Removals	-	-	23,500	(23,500)
Lake Maintenance	14,856	1,238	1,238	-
Wetland Mitigation	13,000	1,083	-	1,083
Grounds Maintenance	10,000	833	-	833
Pet Waste Disposal	5,784	482	482	-
Reclaim Water	-	-	-	-
Electric	10,000	833	602	232
Miscellaneous	6,000	500	-	500
Holiday Decorations	15,000	-	-	-
<b>Subtotal Grounds Maintenance</b>	<b>\$ 267,490</b>	<b>\$ 21,041</b>	<b>\$ 41,059</b>	<b>\$ (20,018)</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 403,905</b>	<b>\$ 50,423</b>	<b>\$ 56,883</b>	<b>\$ (24,974)</b>
<b>Total Expenditures</b>	<b>\$ 524,704</b>	<b>\$ 68,437</b>	<b>\$ 74,455</b>	<b>\$ (24,532)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (34,251)</b>	<b>\$ (68,187)</b>	<b>\$ (74,101)</b>	<b>\$ (24,428)</b>
<b><u>Other Financing Sources/(Uses):</u></b>				
Capital Reserve Transfer Out	\$ (22,750)	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (22,750)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (57,000.00)</b>	<b>\$ (68,187)</b>	<b>\$ (74,101)</b>	<b>\$ (24,428)</b>
<b>Fund Balance - Beginning</b>	<b>\$ 57,000</b>		<b>\$ 191,302</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 117,201</b>	

**St. Augustine Lakes**  
**Community Development District**  
**Debt Service Fund Series 2022**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending October 31, 2024**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/24	Thru 10/31/24	Variance
<b>Revenues:</b>				
Special Assessments - Tax Roll	\$ 388,125	\$ -	\$ -	\$ -
Special Assessments -Direct Bill	92,403	-	-	-
Interest Income	12,000	1,000	1,747	747
<b>Total Revenues</b>	<b>\$ 492,528</b>	<b>\$ 1,000</b>	<b>\$ 1,747</b>	<b>\$ 747</b>
<b>Expenditures:</b>				
Interest -12/15	\$ 187,847	\$ -	\$ -	\$ -
Interest - 6/15	187,847	-	-	-
Principal - 6/15	105,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 480,694</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 11,834</b>	<b>\$ 1,000</b>	<b>\$ 1,747</b>	<b>\$ 747</b>
<b>Other Financing Sources/(Uses):</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 11,834</b>	<b>\$ 1,000</b>	<b>\$ 1,747</b>	<b>\$ 747</b>
<b>Fund Balance - Beginning</b>	<b>\$ 211,182</b>		<b>\$ 449,517</b>	
<b>Fund Balance - Ending</b>	<b>\$ 223,017</b>		<b>\$ 451,265</b>	

**St. Augustine Lakes**  
**Community Development District**  
**Capital Projects Fund Series 2022**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending October 31, 2024**

	Actual
	Thru 10/31/24
<b>Revenues</b>	
Interest Income	\$ 80
<b>Total Revenues</b>	<b>\$ 80</b>
<b>Expenditures:</b>	
Capital Outlay	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 80</b>
<b>Other Financing Sources/(Uses)</b>	
Transfer In/(Out)	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 80</b>
<b>Fund Balance - Beginning</b>	<b>\$ 21,819</b>
<b>Fund Balance - Ending</b>	<b>\$ 21,899</b>

**St. Augustine Lakes**  
**Community Development District**  
**Capital Reserve Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending October 31, 2024**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/24	Thru 10/31/24	Variance
<b>Revenues</b>				
Interest	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Other Financing Sources/(Uses)</b>				
Transfer In - Capital Reserve	\$ 22,750	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 22,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 22,750</b>		<b>\$ -</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 22,750</b>		<b>\$ 22,750</b>	
<b>Fund Balance - Ending</b>	<b>\$ 45,500</b>		<b>\$ 22,750</b>	

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Special Assessments - Tax Roll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Special Assessments -Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	354	-	-	-	-	-	-	-	-	-	-	-	354
<b>Total Revenues</b>	<b>\$ 354</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>354</b>
<b>Expenditures:</b>													
<b><u>General &amp; Administrative:</u></b>													
Supervisor Fees	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	800
PR-FICA	61	-	-	-	-	-	-	-	-	-	-	-	61
Engineering	730	-	-	-	-	-	-	-	-	-	-	-	730
Attorney	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Assessment Administration	2,650	-	-	-	-	-	-	-	-	-	-	-	2,650
Arbitrage Rebate	-	-	-	-	-	-	-	-	-	-	-	-	-
Dissemination Agent	221	-	-	-	-	-	-	-	-	-	-	-	221
Software Licensing	-	-	-	-	-	-	-	-	-	-	-	-	-
Trustee Fees	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000
Management Fees	4,424	-	-	-	-	-	-	-	-	-	-	-	4,424
Information Technology	169	-	-	-	-	-	-	-	-	-	-	-	169
Website Maintenance	112	-	-	-	-	-	-	-	-	-	-	-	112
Telephone	21	-	-	-	-	-	-	-	-	-	-	-	21
Postage & Delivery	33	-	-	-	-	-	-	-	-	-	-	-	33
Insurance General Liability	7,064	-	-	-	-	-	-	-	-	-	-	-	7,064
Printing & Binding	12	-	-	-	-	-	-	-	-	-	-	-	12
Legal Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Charges	100	-	-	-	-	-	-	-	-	-	-	-	100
Office Supplies	0	-	-	-	-	-	-	-	-	-	-	-	0
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
<b>Total General &amp; Administrative</b>	<b>\$ 17,572</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>17,572</b>

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Operations &amp; Maintenance</u></b>													
<b>Amenity Center Expenditures</b>													
Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Water/Sewer/Irrigation	299	-	-	-	-	-	-	-	-	-	-	-	299
Security	-	-	-	-	-	-	-	-	-	-	-	-	-
Security Services Patrol	-	-	-	-	-	-	-	-	-	-	-	-	-
Facility Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Pool Maintenance	2,600	-	-	-	-	-	-	-	-	-	-	-	2,600
Pool Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-
Pool Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Pool Monitors	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial	300	-	-	-	-	-	-	-	-	-	-	-	300
Repairs & Maintenance	744	-	-	-	-	-	-	-	-	-	-	-	744
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance - Property	11,881	-	-	-	-	-	-	-	-	-	-	-	11,881
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Amenity Center Expenditures</b>	<b>\$ 15,824</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>15,824</b>
<b>Grounds Maintenance</b>													
Field Mgmt / Admin	\$ 1,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,900
Landscape Maintenance	13,338	-	-	-	-	-	-	-	-	-	-	-	13,338
Landscape Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Tree Removals	23,500	-	-	-	-	-	-	-	-	-	-	-	23,500
Lake Maintenance	1,238	-	-	-	-	-	-	-	-	-	-	-	1,238
Wetland Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-
Grounds Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Pet Waste Disposal	482	-	-	-	-	-	-	-	-	-	-	-	482
Reclaim Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric	602	-	-	-	-	-	-	-	-	-	-	-	602
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
Holiday Decorations	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Grounds Maintenance</b>	<b>\$ 41,059</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>41,059</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 56,883</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>56,883</b>
<b>Total Expenditures</b>	<b>\$ 74,455</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>74,455</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (74,101)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(74,101)</b>
<b>Other Financing Sources/Uses:</b>													
Transfer In/(Out)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ (74,101)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(74,101)</b>



**St. Augustine Lakes**  
**Community Development District**  
**Long Term Debt Report**

Series 2022, Special Assessment Revenue Refunding Bonds		
Interest Rate:		4.7-5.5%
Maturity Date:		6/15/2053
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement:		\$240,020
Reserve Fund Balance		240,960
Bonds Outstanding -		\$7,070,000
Less: June 15, 2024		(\$100,000)
<b>Current Bonds Outstanding</b>		<b>\$6,970,000</b>

## ST AUGUSTINE LAKES COMMUNITY DEVELOPMENT DISTRICT

### Fiscal Year 2025 Assessments Receipts Summary

ASSESSED	# O&M UNITS ASSESSED	SERIES 2022 DEBT ASSESSED	O&M ASSESSED	TOTAL ASSESSED
LENNAR	82	92,402.52	93,826.67	186,229.19
TOTAL DIRECT INVOICES (1)	82	92,402.52	93,826.67	186,229.19
ASSESSED REVENUE TAX ROLL	344	386,904.00	393,613.19	780,517.19
TOTAL NET ASSESSMENTS	426	479,306.52	487,439.86	966,746.38

DUE/RECEIVED	BALANCE DUE	SERIES 2022 DEBT RECEIVED	O&M RECEIVED	TOTAL RECEIVED
LENNAR	186,229.19	-	-	-
TOTAL DIRECT INVOICES (1) (2)	186,229.19	-	-	-
TOTAL ROLL DUE/RECEIVED	747,533.77	16,349.95	16,633.47	32,983.42
TOTAL NET ASSESSMENTS	933,762.96	16,349.95	16,633.47	32,983.42

**(1) Assessments for bulk lands are due: 35% due 12/1/24, 2/1/25 and 30% due 5/1/25**

SUMMARY OF TAX ROLL RECEIPTS				
ST JOHNS COUNTY DISTRIBUTION	DATE RECEIVED	SERIES 2022 DEBT RECEIVED	O&M RECEIVED	TOTAL RECEIVED
1	11/5/2024	-	-	0.00
2	11/15/2024	7,891.14	8,027.97	15,919.11
3	11/20/2024	8,458.81	8,605.50	17,064.31
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
TOTAL RECEIVED TAX ROLL		16,349.95	16,633.47	32,983.42

PERCENT COLLECTED	2022	O&M	TOTAL
% COLLECTED DIRECT BILL	0.00%	0.00%	0.00%
% COLLECTED TAX ROLL	4.23%	4.23%	4.23%
TOTAL PERCENT COLLECTED	3.41%	3.41%	3.41%

## *TWELFTH ORDER OF BUSINESS*

**St. Augustine Lakes**  
COMMUNITY DEVELOPMENT DISTRICT

**Fiscal Year 2024**  
**Check Register**

<i>Date</i>	<i>check #'s</i>		<i>Amount</i>
9/1/24 - 9/30/24	169-182	\$	55,894.80
10/1/24 - 10/31/24	183-200		81,793.17
<b>SUBTOTAL</b>		<b>\$</b>	<b>137,687.97</b>

<i>Date</i>	<i>Autopays</i>		<i>Amount</i>
09/04/24	ROLLKALL TECHNOL	\$	1,270.50
09/18/24	SJCUD		346.23
09/19/24	FPL		641.09
10/02/24	ROLLKALL TECHNOL		1,169.44
10/21/24	SJCUD		298.58
10/21/24	FPL		601.57
10/21/24	IRS FICA PAYMENT		122.40
10/23/24	FLORIDA COMMERCE - SPEICAL DIST FEE		175.00
<b>SUBTOTAL</b>		<b>\$</b>	<b>4,624.81</b>
<b>TOTAL</b>		<b>\$</b>	<b>142,312.78</b>

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/05/24	00021	8/26/24 2275	202409 330-53800-46400	SEP POOL SERVICES	*	1,300.00	
		8/26/24 2275	202409 330-53800-46500	12-PACK TAYLOR TEST KIT	*	29.97	
				C BUSS ENTERPRISES			1,329.97 000169
9/05/24	00023	9/01/24 1022	202409 330-53800-46100	SEP JANITORIAL SERVICES	*	400.00	
				COASTAL AMENITY SERVICES, LLC			400.00 000170
9/05/24	00012	9/01/24 755108	202409 320-57200-46200	SEP LANDSCAPE MAINTENANCE	*	13,337.50	
				YELLOWSTONE LANDSCAPE-SOUTHEAST LLC			13,337.50 000171
9/12/24	00023	8/29/24 1009	202408 330-53800-46100	JANITORIAL SUPPLIES	*	168.00	
				COASTAL AMENITY SERVICES, LLC			168.00 000172
9/12/24	00024	9/01/24 2409-SAL	202409 320-57200-46600	SEP. PET WASTE SERVICES	*	482.00	
				DOODY DADDY LLC			482.00 000173
9/12/24	00002	8/30/24 25030	202409 300-15500-10000	FY25 INSURANCE RENEWAL	*	17,445.00	
				EGIS INSURANCE ADVISORS LLC			17,445.00 000174
9/12/24	00022	7/01/24 1732	202407 330-53800-46700	JUL POOL MONITORING SVCS	*	6,213.25	
				ELITE AMENITIES NE FLORDIA, LLC			6,213.25 000175
9/12/24	00022	8/01/24 1762	202409 330-53800-46700	SEP POOL MONITORING SVCS	*	6,213.25	
				ELITE AMENITIES NE FLORDIA, LLC			6,213.25 000176
9/12/24	00022	9/01/24 1767	202409 330-53800-46700	SEP (6) DAYS EXTRA SVCS	*	1,542.60	
				ELITE AMENITIES NE FLORDIA, LLC			1,542.60 000177
9/12/24	00004	9/01/24 37	202409 310-51300-31300	SEP DISSEMINATION SVCS	*	208.33	
		9/01/24 37	202409 310-51300-35100	SEP INFORMATION TECH.	*	159.00	
		9/01/24 37	202409 310-51300-34000	SEP MANAGEMENT FEES	*	4,173.75	
		9/01/24 37	202409 310-51300-35300	SEP WEBSITE ADMIN.	*	106.00	

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ST AUGUSTINE LAKES - GENERAL  
BANK A ST AUGUSTINE LAKES

CHECK DATE	VEND#	.....INVOICE..... DATE	...EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		9/01/24	37	202409	310-51300	-51000				*	.36		
			OFFICE SUPPLIES										
		9/01/24	37	202409	310-51300	-42000				*	53.63		
			POSTAGE										
		9/01/24	37	202409	310-51300	-42500				*	66.15		
			COPIES										
									GOVERNMENTAL MANAGEMENT SRVCS LLC			4,767.22	000178
9/12/24	00014	9/10/24	1931914	202409	320-57200	-46400				*	1,238.00		
			SEP LAKE MAINTENANCE										
									THE LAKE DOCTORS INC			1,238.00	000179
9/24/24	00026	9/13/24	6641450	202407	310-51300	-48000				*	56.40		
			AMENITY RULES #10358437										
		9/13/24	6641450	202407	310-51300	-48000				*	120.32		
			NTC RULEMAKING #10358395										
		9/13/24	6641450	202407	310-51300	-48000				*	426.32		
			PUBLIC HEARING #10376272										
		9/13/24	6641450	202408	310-51300	-48000				*	114.88		
			PUBLIC HEARING #10359323										
		9/13/24	6641450	202408	310-51300	-48000				*	99.92		
			FY25 MEETINGS #10512501										
									GANNETT MEDIA CORP			817.84	000180
9/24/24	00019	9/24/24	09242024	202409	300-20700	-10300				*	40.17		
			7/3/24 SJC TAX DIST INT 3										
									ST AUGUSTINE LAKES CDD C/O BANK			40.17	000181
9/24/24	00010	9/01/24	421697	202409	320-57200	-34000				*	1,900.00		
			SEP MANAGEMENT SERVICES										
									VESTA PROPERTY SERVICES INC			1,900.00	000182
10/02/24	00021	9/25/24	2413	202410	330-53800	-46400				*	1,300.00		
			OCTOBER POOL SERVICES										
									C BUSS ENTERPRISES			1,300.00	000183
10/02/24	00023	10/01/24	1049	202410	330-53800	-46100				*	300.00		
			OCT JANITORIAL SERVICES										
									COASTAL AMENITY SERVICES, LLC			300.00	000184
10/02/24	00023	9/30/24	1032	202409	330-53800	-46000				*	400.00		
			HURRICAN PREP/AFTER CARE										
									COASTAL AMENITY SERVICES, LLC			400.00	000185
10/02/24	00024	10/01/24	2410-SAL	202410	320-57200	-46700				*	482.00		
			OCT PET WASTE SERVICES										
									DOODY DADDY LLC			482.00	000186
									SAUG ST AUGUSTINE L BPEREGRINO				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/02/24	00004	9/15/24 38	202410 310-51300-31400		*	2,650.00	
		FY25 ASSESSMENT ROLL CERT		GOVERNMENTAL MANAGEMENT SRVCS LLC			2,650.00 000187
10/02/24	00006	9/26/24 3453873	202407 310-51300-31500		*	1,418.00	
		JUL GENERAL COUNSEL					
		9/26/24 3453873.	202406 310-51300-31500		*	2,553.00	
		JUN GENERAL COUNSEL		KUTAK ROCK LLP			3,971.00 000188
10/07/24	00027	7/10/24 5642	202407 320-57200-46310		*	31,500.00	
		160+ DEAD TREE REMOVAL		THE BRANCH MANAGER INC.			31,500.00 000189
10/07/24	00027	7/10/24 5643	202407 320-57200-46310		*	3,500.00	
		TREE REMOVALS - POND AREA		THE BRANCH MANAGER INC.			3,500.00 000190
10/07/24	00027	8/20/24 5736	202408 320-57200-46310		*	3,500.00	
		REMOVALS - KINGSLEY PKWY		THE BRANCH MANAGER INC.			3,500.00 000191
10/07/24	00027	8/30/24 5763	202408 320-57200-46310		*	350.00	
		STUMP GRINDING		THE BRANCH MANAGER INC.			350.00 000192
10/07/24	00004	10/01/24 39	202410 310-51300-34000		*	4,424.17	
		OCT MANAGEMENT FEES					
		10/01/24 39	202410 310-51300-35300		*	112.33	
		OCT WEBSITE ADMIN					
		10/01/24 39	202410 310-51300-35100		*	168.50	
		OCT INFORMATION TECH					
		10/01/24 39	202410 310-51300-31300		*	220.83	
		OCT DISSEMINATION					
		10/01/24 39	202410 310-51300-51000		*	.24	
		OFFICE SUPPLIES					
		10/01/24 39	202410 310-51300-42000		*	32.79	
		POSTAGE					
		10/01/24 39	202410 310-51300-42500		*	12.15	
		COPIES					
		10/01/24 39	202410 310-51300-41000		*	21.26	
		TELEPHONE		GOVERNMENTAL MANAGEMENT SRVCS LLC			4,992.27 000193
10/07/24	00010	10/01/24 422222	202410 320-57200-34000		*	1,900.00	
		OCT FIELD MANAGEMENT		VESTA PROPERTY SERVICES INC			1,900.00 000194

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
10/17/24	00023	10/15/24 1053	202410 330-53800-46000	HRCN MILTON PREP/AFTER	*	400.00	
				COASTAL AMENITY SERVICES, LLC			400.00 000195
10/17/24	00014	10/07/24 1940702	202410 320-57200-46400	OCT LAKE MAINTENANCE	*	1,238.00	
				THE LAKE DOCTORS INC			1,238.00 000196
10/30/24	00027	10/18/24 5855	202410 320-57200-46310	REMOVAL OF(80)PLUS TREES	*	23,500.00	
				THE BRANCH MANAGER INC.			23,500.00 000197
10/30/24	00021	10/25/24 2544	202410 330-53800-46400	NOV POOL SERVICES	*	1,300.00	
		10/25/24 2544	202410 330-53800-46000	REPLACE STENNER TUBE	*	43.98	
		10/25/24 2544	202410 330-53800-46000	HURRICAN CLEAN-UP	*	300.00	
				C BUSS ENTERPRISES			1,643.98 000198
10/30/24	00028	10/17/24 1	202410 310-51300-49000	SE2022, 11/1 PREPAY \$20K	*	100.00	
				DISCLOSURE SERVICES, LLC			100.00 000199
10/30/24	00026	9/25/24 00067014	202409 310-51300-48000	NOTICE OF MEETING - 10/2	*	65.92	
				GANNETT MEDIA CORP			65.92 000200
TOTAL FOR BANK A						137,687.97	
TOTAL FOR REGISTER						137,687.97	

SAUG ST AUGUSTINE L BPEREGRINO



# INVOICE

**C Buss Enterprises**  
152 Lipizzan Trail  
Saint Augustine, FL 32095

clayton@cbussenterprises.com  
904-710-8161  
<https://www.cbussenterprises.com>



## Bill to

St. Augustine Lakes CDD  
924 Arcadian Lakes Blvd  
Saint Augustine, FL 32084

## Ship to

St. Augustine Lakes CDD  
924 Arcadian Lakes Blvd  
Saint Augustine, FL 32084

## Invoice details

Invoice no.: 2275  
Terms: Due on receipt  
Invoice date: 08/26/2024  
Due date: 09/25/2024

#	Product or service	Description	Qty	Rate	Amount
1.	POOL SERVICE	SEPTEMBER POOL SERVICE	1	\$1,300.00	\$1,300.00
2.	POOL PARTS	TAYLOR PH/CL 12-PACK TEST KIT	1	\$29.97	\$29.97
Total					<b>\$1,329.97</b>

Coastal Amenity Services, LLC

816 South Edenbridge Way  
Saint Augustine, FL 32092

# Invoice

Date	Invoice #
9/1/2024	1022

Bill To
St. Augustine Lakes 25 Old Bull Bay Ct. St. Augustine, FL 32084

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
	Contracted fee for janitorial services at St. Augustine Lakes for the month of September 2024.	400.00	400.00
Please remit to the above address. We appreciate your business.		<b>Total</b>	\$400.00



## INVOICE

INVOICE #	INVOICE DATE
755108	9/1/2024
TERMS	PO NUMBER
Net 30	

**Bill To:**

St. Augustine Lakes CDD  
c/o St. Augustine Lakes CDD  
51 Old Bull Bay Ct  
St Augustine, FL 32084

**Property Name:** St. Augustine Lakes CDD

**Address:** 51 Old Bull Bay Ct  
St. Augustine, FL 32084

**Remit To:**

Yellowstone Landscape  
PO Box 101017  
Atlanta, GA 30392-1017

**Invoice Due Date:** October 1, 2024

**Invoice Amount:** \$13,337.50

Description	Current Amount
Monthly Landscape Maintenance September 2024	\$13,337.50

**Invoice Total** **\$13,337.50**


IN COMMERCIAL LANDSCAPING

**Should you have any questions or inquiries please call (386) 437-6211.**

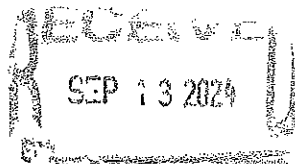
Yellowstone Landscape | Post Office Box 849 | Bunnell FL 32110 | Tel 386.437.6211 | Fax 386.437.1286



ACCOUNT NAME		ACCOUNT #	PAGE #
St. Augustine Lakes		762564	1 of 1
INVOICE #	BILLING PERIOD	PAYMENT DUE DATE	
0006641450	Aug 1- Aug 31, 2024	September 20, 2024	
PREPAY (Memo Info)	UNAPPLIED (Included in amt due)	TOTAL CASH AMT DUE*	
\$0.00	\$0.00	\$817.84	

BILLING ACCOUNT NAME AND ADDRESS	
St. Augustine Lakes 475 W. Town Pl. Ste. 114 Saint Augustine, FL 32092-3649 	<b>Legal Entity:</b> Gannett Media Corp. <b>Terms and Conditions:</b> Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited. <b>All funds payable in US dollars.</b>
BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@ccc.gannett.com	
FEDERAL ID 47-2390983	
To sign-up for E-mailed invoices and online payments please contact abgspecial@gannett.com.	

Date	Description	Amount			
8/1/24	Balance Forward	\$781.84			
8/14/24	PAYMENT - THANK YOU	-\$63.92			
Package Advertising:					
Start-End Date	Order Number	Product	Description	PO Number	Package Cost
8/29/24	10512501	SAG St Augustine Record	FY25 Meeting Schedule		\$99.92



As an incentive for customers, we provide a discount off the total invoice cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and Save!

Total Cash Amount Due	\$817.84
Service Fee 3.99%	\$32.63
*Cash/Check/ACH Discount	-\$32.63
*Payment Amount by Cash/Check/ACH	\$817.84
Payment Amount by Credit Card	\$850.47

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

ACCOUNT NAME		ACCOUNT NUMBER		INVOICE NUMBER		AMOUNT PAID
St. Augustine Lakes		762564		0006641450		
CURRENT DUE	30 DAYS PAST DUE	60 DAYS PAST DUE	90 DAYS PAST DUE	120+ DAYS PAST DUE	UNAPPLIED PAYMENTS	TOTAL CASH AMT DUE*
\$99.92	\$717.92	\$0.00	\$0.00	\$0.00	\$0.00	\$817.84
REMITTANCE ADDRESS (Include Account# & Invoice# on check)				TO PAY WITH CREDIT CARD PLEASE CALL:		TOTAL CREDIT CARD AMT DUE
Gannett Florida LocaliQ PO Box 631244 Cincinnati, OH 45263-1244				1-877-736-7612		\$850.47
				To sign up for E-mailed invoices and online payments please contact abgspecial@gannett.com		

00007625640000000000000066414500008178467176

# LOCALiQ

## FLORIDA

PO Box 631244 Cincinnati, OH 45263-1244

### AFFIDAVIT OF PUBLICATION

St. Augustine Lakes  
St. Augustine Lakes  
475 W Town PL # 114  
Saint Augustine FL 32092-3649

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the St Augustine Record, published in St Johns County, Florida; that the attached copy of advertisement, being a Public Notices, was published on the publicly accessible website of St Johns County, Florida, or in a newspaper by print in the issues of, on:

07/15/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 07/15/2024

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$56.40

Tax Amount: \$0.00

Payment Cost: \$56.40

Order No: 10358437

Customer No: 762564

PO #:

# of Copies:  
1

**THIS IS NOT AN INVOICE!**

*Please do not use this form for payment remittance.*

MARIAH VERHAGEN  
Notary Public  
State of Wisconsin

### NOTICE OF RULE DEVELOPMENT BY

#### ST. AUGUSTINE LAKES COMMUNITY DEVELOPMENT DISTRICT

In accordance with Chapters 120 and 190, Florida Statutes, the St. Augustine Lakes Community Development District ("District") hereby gives notice of its intent to adopt Amenity Rules and Rates, and Suspension and Termination of Privileges Rule (together, "Amenity Rules") related to the operation and use of the District's amenity facilities and other properties.

The purpose and effect of the Amenity Rules is to provide for efficient and effective District operations of the District's amenity facilities and other properties by setting policies, regulations, rates and fees to implement the provisions of Section 190.035, Florida Statutes. Specific legal authority for the rules includes Sections 190.035(2), 190.011(5), 190.012, 120.54, 120.69 and 120.81, Florida Statutes (2023).

A public hearing will be conducted by the District on August 20, 2024, at 11:00 a.m. at Holiday Inn Express, 2300 FL-16, St. Augustine, Florida 32084. A copy of the proposed Amenity Rules may be obtained by contacting the District Manager at 475 West Town Place, Suite 114, St. Augustine, Florida 32092, Ph: (904) 940-5850.

James Oliver  
District Manager  
#10358437; 7/15/2024

# LOCALIQ FLORIDA

PO Box 631244 Cincinnati, OH 45263-1244

## **AFFIDAVIT OF PUBLICATION**

St. Augustine Lakes  
St. Augustine Lakes  
475 W Town PL # 114  
Saint Augustine FL 32092-3649

STATE OF WISCONSIN, COUNTY OF BROWN

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07/16/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 07/16/2024

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$120.32  
Tax Amount: \$0.00  
Payment Cost: \$120.32  
Order No: 10358395  
Customer No: 762564

# of Copies:  
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MARIAH VERHAGEN  
Notary Public  
State of Wisconsin

NOTICE OF RULEMAKING BY  
ST. AUGUSTINE LAKES COMMUNITY DEVELOPMENT DISTRICT  
A public hearing will be conducted by the Board of Supervisors of the St. Augustine Lakes Community Development District ("District") on August 26, 2024, at 11:00 a.m. at Holiday Inn Express, 2300 FL-16, St. Augustine, Florida 32084. In accordance with Chapters 120 and 190, Florida Statutes, the District hereby gives the public notice of its intent to Amend Rules and Rules, and Suspension and Termination of Privileges Rule (together, "Amend Rules") related to the operation and use of the District's amenity facilities and other properties. The proposed rates include:  
**Type Fee/Rule**  
Replacement of, Damaged, Lost, or Stolen Access Card \$25  
Non-Resident Annual Fee \$3,500  
The proposed Amend Rules may be amended at the public hearing pursuant to discussion by the Board and public comment. A copy of the proposed Amend Rules may be obtained by contacting the District Manager at 475 West Town Place, Suite 114, St. Augustine, Florida 32092, Ph: (904) 940-3850 ("District Manager's Office"). The purpose and effect of the Amend Rules is to provide for efficient and effective District operations of the District's amenity facilities and properties by setting policies, regulations, rates and fees to implement the provisions of Section 190.025, Florida Statutes. Specific legal authority for the rule includes Sections 190.035(2), 190.011(5), 190.012, 120.54, 120.49 and 120.81, Florida Statutes (2023). Prior Notice of Rule Development was published in The St. Augustine Record on July 15, 2024.  
Any person who wishes to provide the District with a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), Florida Statutes, must do so in writing within twenty-one (21) days after publication of this notice. This public hearing may be continued to a date, time, and place to be specified on the record of the hearing. If anyone chooses to appeal any decision of the Board with respect to any matter considered at a public hearing held in response to a request for such a public hearing, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which such appeal is to be based. At the hearing, one or more Supervisors or staff may participate in the public hearing by speaker telephone. Any person requiring special accommodations of this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. 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), for aid in contacting the District Manager's Office.  
James Oliver  
District Manager  
#10358395; 7/16/2024

# LOCALiQ

## FLORIDA

PO Box 631244 Cincinnati, OH 45263-1244

### **AFFIDAVIT OF PUBLICATION**

St. Augustine Lakes  
St. Augustine Lakes  
475 W Town PL # 114  
Saint Augustine FL 32092-3649

STATE OF WISCONSIN, COUNTY OF BROWN

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07/16/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 07/16/2024

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$426.32

Tax Amount: \$0.00

Payment Cost: \$426.32

Order No: 10376272

Customer No: 762564

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MARIAH VERHAGEN  
Notary Public  
State of Wisconsin

# ST. AUGUSTINE LAKES COMMUNITY DEVELOPMENT DISTRICT

## NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FY 2023 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.

The Board of Supervisors ("Board") for the St. Augustine Lakes Community Development District ("District") will hold the following public hearings and regular meeting:

DATE: August 20, 2024  
TIME: 11:00 a.m.  
LOCATION: Holiday Inn Express  
2300 FL-16  
St. Augustine, Florida 32084

The first public hearing is being held pursuant to Chapter 190, *Florida Statutes*, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("FY 2025"). The second public hearing is being held pursuant to Chapters 190, *Florida Statutes*, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District to fund the Proposed Budget for FY 2025; to consider the adoption of an assessment roll; and to provide for the levy, collection, and enforcement of O&M Assessments. At the conclusion of the public hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A regular Board meeting of the District will also be held where the Board may consider any other District business that may properly come before it.

### Description of Assessments

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A description of the services to be funded by the O&M Assessments, and the properties to be improved and benefitted from the O&M Assessments, are all set forth in the Proposed Budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Land Use	Total # of Units / Acres	EAU/ERU Factor	Proposed O&M Assessment
43'	242	1	\$4,217.26
33'	181	1	\$1,217.26

\*includes collection costs and early payment discounts

NOTE: THE DISTRICT RESERVES ALL RIGHTS TO CHANGE THE LAND USES, NUMBER OF UNITS, EQUIVALENT RESIDENTIAL UNIT ("ERU") FACTORS, AND O&M ASSESSMENT AMOUNTS AT THE PUBLIC HEARING, WITHOUT FURTHER NOTICE.

The proposed O&M Assessments as stated include collection costs and/or early payment discounts imposed on assessments collected by the St. Johns County ("County") Tax Collector on the tax bill. Moreover, pursuant to Section 197.98(2)(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no public hearing on O&M Assessments shall be held or notice provided in future years unless the O&M Assessments are proposed to be increased or another criterion within Section 197.98(2)(1), *Florida Statutes*, is met. Note, the O&M Assessments do not include debt service assessments previously levied by the District, if any.

For FY 2025, the District intends to have the County Tax Collector collect the O&M Assessments imposed on certain developed property and will directly collect the O&M Assessments on the remaining benefitted property, if any, by sending out a bill no later than November of this year. It is important to pay your O&M Assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title or, for direct billed O&M Assessments, may result in a foreclosure action which also may result in a loss of title. The District's decision to collect O&M Assessments on the County tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

### Additional Provisions

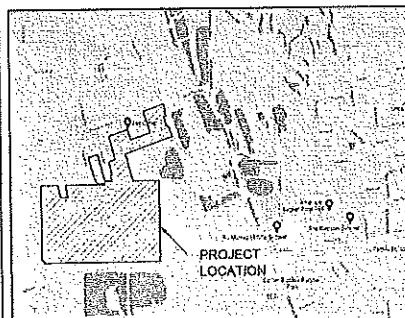
The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the public hearings and meeting may be obtained at the offices of the District Manager, Governmental Management Services, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32082, (904) 910-8850 ("District Manager's Office"), during normal business hours, or by visiting the District's website at <https://staugustinelakescd.com>. The public hearings and meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at the public hearings or meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearings and meeting. 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), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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 such appeal is to be based.

James Oliver  
District Manager

### LOCATION MAP



6.10-202316100



# LOCALiQ

## FLORIDA

PO Box 631244 Cincinnati, OH 45263-1244

### AFFIDAVIT OF PUBLICATION

St. Augustine Lakes  
St. Augustine Lakes  
475 W Town PL # 114  
Saint Augustine FL 32092-3649

STATE OF WISCONSIN, COUNTY OF BROWN

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07/23/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 07/23/2024

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$114.88  
Tax Amount: \$0.00  
Payment Cost: \$114.88  
Order No: 10359323  
Customer No: 762564  
PO #:

# of Copies:  
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MARIAH VERHAGEN  
Notary Public  
State of Wisconsin

ST. AUGUSTINE LAKES  
COMMUNITY DEVELOPMENT  
DISTRICT  
NOTICE OF PUBLIC HEARING  
TO CONSIDER THE ADOPTION  
OF THE FISCAL YEAR 2025  
PROPOSED BUDGET(S); AND  
NOTICE OF REGULAR BOARD  
OF SUPERVISORS' MEETING.  
The Board of Supervisors ("Board")  
of the St. Augustine Lakes  
Community Development District  
("District") will hold a public  
hearing and regular meeting as  
follows:

DATE: August 20, 2024

TIME: 11:00 a.m.

LOCATION: Holiday Inn Express  
2100 FL 16

St. Augustine, Florida 32084

The purpose of the public hearing is to receive comments and objections on the adoption of the District's proposed budget(s) for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("Proposed Budget"). A regular Board meeting of the District will also be held of the above time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained of the offices of the District Manager, Governmental Management Services, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092, (904) 948-5850 ("District Manager's Office"), during normal business hours, or by visiting the District's website at <https://staugustinelakescd.com>.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and/or meeting may be continued in progress to a date, time certain, and place to be specified on the record of the public hearing and/or meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations of the public hearing or meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearing and meeting. 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), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of 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 such appeal is to be based.  
James Oliver  
District Manager  
#10359323; 7/23/2024

# LOCALiQ FLORIDA

PO Box 631244 Cincinnati, OH 45263-1244

## **AFFIDAVIT OF PUBLICATION**

Sarah Sweeting  
St. Augustine Lakes  
475 W Town PL # 114  
Saint Augustine FL 32092-3649

STATE OF WISCONSIN, COUNTY OF BROWN

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08/29/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/29/2024

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$99.92  
Tax Amount: \$0.00  
Payment Cost: \$99.92  
Order No: 10512501 # of Copies:  
Customer No: 762564 1  
PO #:

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MARIAH VERHAGEN  
Notary Public  
State of Wisconsin

BOARD OF SUPERVISORS  
MEETING DATES  
ST. AUGUSTINE LAKES COMMUNITY DEVELOPMENT DISTRICT  
FOR FISCAL YEAR 2024/2025  
The Board of Supervisors of the St. Augustine Lakes Community Development District will hold their regular meetings for Fiscal Year 2024/2025 at 11:00 a.m. at the offices of Governmental Management Services, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092 on the first Wednesday of each month as follows or otherwise noted:

October 2, 2024  
November 6, 2024  
December 4, 2024  
January 8, 2025 (2nd Wednesday)  
February 5, 2025  
March 5, 2025  
April 2, 2025  
May 7, 2025  
June 4, 2025  
July 2, 2025  
August 6, 2025  
September 3, 2025

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services - North Florida, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092 or by calling 904-940-5850.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (877) 276-0889 at least 48 hours prior to the meeting. 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), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting 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 such appeal is to be based.  
James Oliver  
District Manager  
#10512501; 8/29/2024

**General Fund**

Date	Amount	Authorized By
September 24, 2024	\$40.17	Sheryl Fulks

St Augustine Lakes CDD C/O Bank of New York Mellon DS 2022 #19

ASAP	1.300.20700.10300
------	-------------------

7/3/24	SJC TAX DIST INTEREST 3 \$ 40.17
	\$ 40.17

(Attach supporting documentation for request. Overnight via Fedex with deposit letter from Accountant)

**ST AUGUSTINE LAKES COMMUNITY DEVELOPMENT DISTRICT**  
**Fiscal Year 2024 Assessments Receipts Summary**

ASSESSED	# O&M UNITS ASSESSED	SERIES 2022 DEBT ASSESSED	O&M ASSESSED	TOTAL ASSESSED
LENNAR	149	167,902.14	111,653.46	279,555.60
AG ESSENTIAL	112	126,208.32	83,927.44	210,135.76
<b>TOTAL DIRECT INVOICES (1)</b>	<b>261</b>	<b>294,110.46</b>	<b>195,580.90</b>	<b>489,691.36</b>
<b>ASSESSED REVENUE TAX ROLL</b>	<b>165</b>	<b>186,120.00</b>	<b>123,639.52</b>	<b>309,759.52</b>
<b>TOTAL NET ASSESSMENTS</b>	<b>426</b>	<b>480,230.46</b>	<b>319,220.42</b>	<b>799,450.88</b>

DUE/RECEIVED	BALANCE DUE	SERIES 2022 DEBT RECEIVED	O&M RECEIVED	TOTAL RECEIVED
LENNAR	-	167,902.14	111,653.46	279,555.60
AG ESSENTIAL	-	126,208.32	83,927.44	210,135.76
<b>TOTAL DIRECT INVOICES (1) (2)</b>	<b>-</b>	<b>294,110.46</b>	<b>195,580.90</b>	<b>489,691.36</b>
<b>ASSESSED REVENUE TAX ROLL</b>	<b>(1,676.92)</b>	<b>187,127.58</b>	<b>124,308.86</b>	<b>311,436.44</b>
<b>TOTAL NET ASSESSMENTS</b>	<b>-1,676.92</b>	<b>481,238.04</b>	<b>319,889.76</b>	<b>801,127.80</b>

(1) Assessments for bulk lands are due: 35% due 12/1/23, 2/1/24 and 30% due 5/1/24

SUMMARY OF TAX ROLL RECEIPTS				
ST JOHNS COUNTY DISTRIBUTION	DATE RECEIVED	SERIES 2022 DEBT RECEIVED	O&M RECEIVED	TOTAL RECEIVED
1	11/3/2023	-	-	-
2	11/17/2023	-	-	-
3	11/23/2023	1,128.96	749.97	1,878.93
4	12/14/2023	2,257.93	1,499.94	3,757.87
5	12/21/2023	169,344.56	112,495.60	281,840.16
6	01/9/2024	11,289.64	7,499.70	18,789.34
INTEREST	01/11/2024	484.24	321.68	805.92
7	02/12/2024	0.00	0.00	0.00
8	03/20/2024	2,316.72	1,538.99	3,855.71
INTEREST 2	04/11/2024	265.37	176.29	441.66
INTEREST 3	07/3/2024	40.17	26.68	66.85
<b>TOTAL RECEIVED TAX ROLL</b>		<b>187,127.58</b>	<b>124,308.86</b>	<b>311,436.44</b>

PERCENT COLLECTED	2022	O&M	TOTAL
% COLLECTED DIRECT BILL	100.00%	100.00%	100.00%
% COLLECTED TAX ROLL	100.54%	100.54%	100.54%
<b>TOTAL PERCENT COLLECTED</b>	<b>100.21%</b>	<b>100.21%</b>	<b>100.21%</b>



## Invoice

Vesta Property Services, Inc.  
245 Riverside Avenue  
Suite 300  
Jacksonville FL 32202

**Invoice #** 421697  
**Date** 09/01/2024  
**Terms** Due on receipt  
**Due Date** 09/01/2024  
**Memo** WGV - Field Managem...

**Bill To**

c/o Governmental Management Services  
St. Augustine Lakes CDD  
475 West Town Place  
Suite 114  
St. Augustine FL 32092

Description	Quantity	Rate	Amount
Field Management	1	1,900.00	1,900.00
Total			1,900.00

# INVOICE

## C Buss Enterprises

152 Lipizzan Trail  
Saint Augustine, FL 32095

clayton@cbussenterprises.com  
+1 (904) 710-8161  
<https://www.cbussenterprises.com>



### Bill to

St. Augustine Lakes CDD  
924 Arcadian Lakes Blvd  
Saint Augustine, FL 32084

### Ship to

St. Augustine Lakes CDD  
924 Arcadian Lakes Blvd  
Saint Augustine, FL 32084

### Invoice details

Invoice no.: 2413  
Terms: Due on receipt  
Invoice date: 09/25/2024  
Due date: 10/01/2024

#	Product or service	Description	Qty	Rate	Amount
1.	COMMERCIAL POOL SERVICE	OCTOBER POOL SERVICE	1	\$1,300.00	\$1,300.00

**Total** **\$1,300.00**

THANK YOU FOR YOUR BUSINESS! PLEASE MAKE CHECKS  
PAYABLE TO C BUSS ENTERPRISES AND MAIL TO 152 LIPIZZAN  
TRAIL, ST. AUGUSTINE, FL 32095

Coastal Amenity Services, LLC

816 South Edenbridge Way  
Saint Augustine, FL 32092

# Invoice

Date	Invoice #
9/30/2024	1032

Bill To
St. Augustine Lakes 25 Old Bull Bay Ct. St. Augustine, FL 32084

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
	Labor for hurricane prep on 9/25/24 to stack pool lounges, tables, chairs, umbrellas and secured trash cans at the pool and set back in place on 9/28/24.	400.00	400.00
Please remit to the above address. We appreciate your business.		<b>Total</b>	\$400.00

Coastal Amenity Services, LLC

816 South Edenbridge Way  
Saint Augustine, FL 32092

Invoice

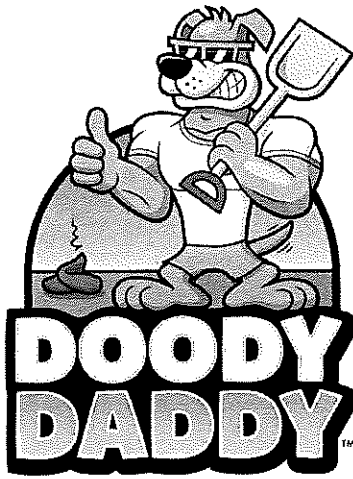
Date	Invoice #
10/1/2024	1049

Bill To
St. Augustine Lakes 25 Old Bull Bay Ct. St. Augustine, FL 32084

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
	Contracted fee for janitorial services at St. Augustine Lakes for the month of October 2024.	300.00	300.00
Please remit to the above address. We appreciate your business.		Total	\$300.00





October 1, 2024

Invoice No. 2410-SAL

## INVOICE

Prepared for St Augustine Lakes  
25 Old Bull Bay Ct St Augustine, FL 32084

DESCRIPTION OF WORK	STATIONS	VISITS	TOTAL
Servicing for - October	4 stations	2 x Week	\$482
• Pet Waste Station Maintenance			

TOTAL \$482

PAY TO

**Governmental Management Services, LLC**

1001 Bradford Way  
Kingston, TN 37763

**Invoice****Invoice #:** 38**Invoice Date:** 9/15/24**Due Date:** 9/15/24**Case:****P.O. Number:****Bill To:**

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

Description	Hours/Qty	Rate	Amount
Assessment Roll Certification - FY 2025		2,650.00	2,650.00
<b>Total</b>			<b>\$2,650.00</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$2,650.00</b>

**KUTAK ROCK LLP**  
**TALLAHASSEE, FLORIDA**  
Telephone 404-222-4600  
Facsimile 404-222-4654

**Check Remit To:**  
Kutak Rock LLP  
PO Box 30057  
Omaha, NE 68103-1157

Federal ID 47-0597598

September 26, 2024



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

Invoice No. 3453873  
25223-1

Re: General Counsel

For Professional Legal Services Rendered

06/03/24	W. Haber	0.40	120.00	Review correspondence regarding amenity turn over; begin preparation of policies
06/03/24	K. Jusevitch	0.20	29.00	Confer with Haber regarding amenity policies and resolution
06/04/24	K. Jusevitch	1.30	188.50	Prepare amenity policies and resolution; confer with Haber regarding same
06/05/24	W. Haber	0.40	120.00	Confer with Sweeting regarding amenity turnover and ADA compliance
06/06/24	W. Haber	0.20	60.00	Confer with Schaefer regarding tree removal from upland buffer
06/07/24	W. Haber	0.50	150.00	Confer with Schaefer regarding tree removal; confer with Oliver regarding turnover
06/11/24	W. Haber	1.40	420.00	Prepare for and participate in Board meeting; review and revise draft amenity policies

**KUTAK ROCK LLP**

St Augustine Lakes Community Development

September 26, 2024

Client Matter No. 25223-1

Invoice No. 3453873

Page 2

06/12/24	A. Warner	1.40	203.00	Research and draft agreements for Doody Daddy, Coastal Amenity Services (Janitorial), and Elite Amenities (Pool Monitoring) correspond with Haber regarding same
06/18/24	W. Haber	0.50	150.00	Review and finalize agreements for pet waste disposal, janitorial services, and pool attendants
06/20/24	K. Jusevitch	0.90	130.50	Prepare budget, assessment and rulemaking hearing documents; confer with Haber regarding same
06/26/24	K. Haber	1.20	306.00	Research pool accessibility requirements and remediation plan; prepare summary of same
06/26/24	W. Haber	0.30	90.00	Research issue regarding pool opening
06/27/24	W. Haber	0.40	120.00	Review, research and prepare correspondence regarding pool lift
06/27/24	K. Jusevitch	0.20	29.00	Confer with Haber regarding budget documents
06/28/24	W. Haber	0.30	90.00	Confer with Magee regarding remediation plan
06/28/24	K. Magee	1.20	318.00	Conference with Haber regarding ADA Remediation Plan; review ADA statutes and requirements for remediation plans; review examples of filed remediation plans
06/28/24	A. Warner	0.20	29.00	Research and correspond with Haber regarding outstanding vendor agreements
07/01/24	W. Haber	1.60	480.00	Review and revise remediation plan; review and revise deed; review plat; prepare correspondence regarding same; review and revise agreement for pool monitoring services
07/01/24	K. Jusevitch	0.90	130.50	Research and prepare deed; confer with Haber regarding same
07/01/24	K. Magee	0.90	238.50	Draft ADA remediation plan template for pool lift issue

**KUTAK ROCK LLP**

St Augustine Lakes Community Development

September 26, 2024

Client Matter No. 25223-1

Invoice No. 3453873

Page 3

07/02/24	W. Haber	0.70	210.00	Review and revise assessment notices and rule adoption notices; review and respond to correspondence regarding remediation plan
07/03/24	W. Haber	0.70	210.00	Review and revise rate notices and adoption resolution; review correspondence and revise remediation plan
07/03/24	K. Jusevitch	0.20	29.00	Amend rule adoption resolution and confer with Haber regarding same
07/22/24	W. Haber	0.20	60.00	Review correspondence from the auditor general and confer with Oliver regarding same
07/26/24	W. Haber	0.20	60.00	Confer with Oliver regarding Department of Commerce notice regarding audit

TOTAL HOURS 16.40

TOTAL FOR SERVICES RENDERED \$3,971.00

TOTAL CURRENT AMOUNT DUE \$3,971.00

The Branch Manager Inc.

The Branch Manager Inc.  
2152 Cordelia Road  
Jacksonville, FL 32207-6552

# Invoice

Date	Invoice #
7/10/2024	5642

Bill To
St. Augustine Lakes CDD Sarah Sweeting 475 West Town Place St. Augustine, FL 32092

P.O. No.

Item	Description	Amount
Removals	SERVICE ADDRESS: ST. AUGUSTINE LAKES ACROSS FROM 175 MIROMAR LAKES DR – THERE ARE 20 SMALLER DEAD PINE TREES IN THE PRESERVE AREA	0.00
	339 MIROMAR LAKES DR – 3 DEAD PINES BEHIND THIS HOUSE LOT 262 MIROMAR LAKES DRIVE – 15-20 SMALL DEAD PINE TREES IN AN EMPTY LOT WITH NO HOUSES. THERE IS A DEAD PINE TO THE LEFT OF THIS HOUSE THAT WOULD CAUSE MINIMAL DAMAGE TO THE HOME BEHIND 28 LOT 264 DISSTON COVE – THERE ARE 4 SMALL PINE TREES THAT COULD FALL AND REACH THE HOUSE. IF THESE TREES WERE TO FALL IT WOULD CAUSE MINIMAL DAMAGE TO THE HOUSE 57 AND 61 CONWAY COURT – MULTIPLE DEAD PINE TREES BEHIND LOT 104 CONWAY COURT – MULTIPLE DEAD PINE TREES THAT COULD FALL ONTO THE ROADWAY, SIDEWALKS AND THE HOME AT 104 CONWAY CT 2 LOTS TO THE LEFT OF 104 CONWAY COURT – LARGE DEAD PINE BEHIND THIS LOT  27 BLUE CYPRESS TRAIL – 6 DEAD PINES TREE BEHIND THIS ADDRESS THAT COULD REACH THE HOME 144-274 BLUE CYPRESS TRAIL – 105+ DEAD PINE TREES BEHIND THESE ADDRESSES  55 LAKE SINCLAIR STREET – 1 DEAD LOBLOLLY BAY TREE THAT COULD HIT THE HOUSE	31,500.00

**CREDIT CARD PAYMENTS: THE BRANCH MANGER ONLY ACCEPTS  
CREDIT CARD PAYMENTS THROUGH PAYPAL. A 3.5% CONVENIENCE  
FEE WILL BE APPLIED TO YOUR CREDIT CARD PAYMENT.**

**PAYMENT IS DUE UPON COMPLETION UNLESS PRIOR PAYMENT  
ARRANGEMENTS HAVE BEEN MADE.**

**Total**

**Payments/Credits**

**Balance Due**

Phone #
(904) 270-2090

E-mail	Web Site
MarcWhite1300@gmail.com	<a href="http://www.jaxbranchmanager.com">http://www.jaxbranchmanager.com</a>

The Branch Manager Inc.

The Branch Manager Inc.  
2152 Cordelia Road  
Jacksonville, FL 32207-6552

# Invoice

Date	Invoice #
7/10/2024	5642

Bill To
St. Augustine Lakes CDD Sarah Sweeting 475 West Town Place St. Augustine, FL 32092

P.O. No.

Item	Description	Amount
	189 & 199 LAKE SINCLAIR STREET – 2 DEAD PINE AND 1 DYING SWEETGUM TREES BEHIND THIS ADDRESS THAT COULD FALL AND HIT THE HOUSE 207 LAKE SINCLAIR STREET – 1 DEAD TREE AND 1 ALMOST DEAD TREE 225 LAKE SINCLAIR STREET – DEAD TREES AND STRESSED TREES BEHIND THIS HOUSE 217 LAKE SINCLAIR STREET – DEAD TREES AND STRESSED TREES BEHIND THIS HOUSE 319 LAKE SINCLAIR STREET – 1 DEAD PINE TREE AND STRESSED TREES BEHIND THIS HOUSE 327 & 335 LAKE SINCLAIR STREET – 3 DEAD PINES AND SMALLER DEAD PINES BEHIND THESE ADDRESSES BEHIND 353 LAKE SINCLAIR STREET – A LARGE TREE IS DEAD AT DEAD END OF KINGSLEY PARKWAY 527 LAKE SINCLAIR STREET – 1 LARGE DEAD PINE BEHIND THE HOUSE THAT COULD HIT HOUSE AND FENCE 737 LAKE SINCLAIR STREET – 1 DEAD PINE BEHIND THIS HOUSE THAT COULD HIT THE HOME 745 LAKE SINCLAIR STREET – 1 SMALL DEAD TREE BEHIND HOUSE 60 & 70 EUSTIS POINT – THERE IS A CLUSTER OF DEAD PINES BEHIND 60 EUSTIS POINT AND 1 DEAD PINE TREE BEHIND 70 EUSTIS POINT 996 ARCADIAN LAKES BLVD AND THE LOT TO THE LEFT OF THIS ADDRESS – THERE ARE 5 DEAD PINE TREES BEHIND THESE ADDRESSES COMMUNITY POOL AND PLAYGROUND – 1 DEAD PINE BEHIND THE	

**CREDIT CARD PAYMENTS: THE BRANCH MANGER ONLY ACCEPTS CREDIT CARD PAYMENTS THROUGH PAYPAL. A 3.5% CONVENIENCE FEE WILL BE APPLIED TO YOUR CREDIT CARD PAYMENT.**

**PAYMENT IS DUE UPON COMPLETION UNLESS PRIOR PAYMENT ARRANGEMENTS HAVE BEEN MADE.**

**Total**

**Payments/Credits**

**Balance Due**

Phone #
(904) 270-2090

E-mail	Web Site
MarcWhite1300@gmail.com	<a href="http://www.jaxbranchmanager.com">http://www.jaxbranchmanager.com</a>

The Branch Manager Inc.

The Branch Manager Inc.  
2152 Cordelia Road  
Jacksonville, FL 32207-6552

# Invoice

Date	Invoice #
7/10/2024	5642

Bill To
St. Augustine Lakes CDD Sarah Sweeting 475 West Town Place St. Augustine, FL 32092

P.O. No.

Item	Description	Amount
	PLAYGROUND AND ONE OAK TREE WITH A LARGE LIMB HANGING FROM THE CANOPY  **THERE ARE OTHER TREES AROUND THE PONDS THAT ARE NOT HAZARDOUS TO HOMES BUT COULD FALL INTO PONDS AND SOME ON THE SIDEWALKS – 1-1.5 MORE DAYS OF LABOR AND WE CAN REMOVE THE DEAD TREES AROUND THE PONDS	
<b>CREDIT CARD PAYMENTS: THE BRANCH MANGER ONLY ACCEPTS CREDIT CARD PAYMENTS THROUGH PAYPAL. A 3.5% CONVENIENCE FEE WILL BE APPLIED TO YOUR CREDIT CARD PAYMENT.</b>  <b>PAYMENT IS DUE UPON COMPLETION UNLESS PRIOR PAYMENT ARRANGEMENTS HAVE BEEN MADE.</b>		<b>Total</b>
		<b>Payments/Credits</b>
		<b>Balance Due</b>

Phone #
(904) 270-2090

E-mail	Web Site
MarcWhite1300@gmail.com	<a href="http://www.jaxbranchmanager.com">http://www.jaxbranchmanager.com</a>



The Branch Manager Inc.

The Branch Manager Inc.  
2152 Cordelia Road  
Jacksonville, FL 32207-6552

# Invoice

Date	Invoice #
7/10/2024	5642

Bill To
St. Augustine Lakes CDD Sarah Sweeting 475 West Town Place St. Augustine, FL 32092

P.O. No.

Item	Description	Amount

CREDIT CARD PAYMENTS: THE BRANCH MANGER ONLY ACCEPTS  
CREDIT CARD PAYMENTS THROUGH PAYPAL. A 3.5% CONVENIENCE  
FEE WILL BE APPLIED TO YOUR CREDIT CARD PAYMENT.

PAYMENT IS DUE UPON COMPLETION UNLESS PRIOR PAYMENT  
ARRANGEMENTS HAVE BEEN MADE.

**Total** \$31,500.00

**Payments/Credits** \$0.00

**Balance Due** \$31,500.00

Phone #
(904) 270-2090

E-mail	Web Site
MarcWhite1300@gmail.com	<a href="http://www.jaxbranchmanager.com">http://www.jaxbranchmanager.com</a>

The Branch Manager Inc.

The Branch Manager Inc.  
2152 Cordelia Road  
Jacksonville, FL 32207-6552

# Invoice

Date	Invoice #
7/10/2024	5643

<b>Bill To</b>
St. Augustine Lakes CDD Sarah Sweeting 475 West Town Place St. Augustine, FL 32092

<b>P.O. No.</b>

Item	Description	Amount
Removals	SERVICE ADDRESS: LENNAR AT ST. AUGUSTINE LAKES REMOVE DEAD TREES AROUND THE PONDS THAT ARE NOT HAZARDOUS TO HOMES BUT COULD FALL INTO PONDS AND SOME ON THE SIDEWALKS	0.00 3,500.00

**CREDIT CARD PAYMENTS: THE BRANCH MANGER ONLY ACCEPTS  
CREDIT CARD PAYMENTS THROUGH PAYPAL. A 3.5% CONVENIENCE  
FEE WILL BE APPLIED TO YOUR CREDIT CARD PAYMENT.**

**PAYMENT IS DUE UPON COMPLETION UNLESS PRIOR PAYMENT  
ARRANGEMENTS HAVE BEEN MADE.**

<b>Total</b>	\$3,500.00
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$3,500.00

<b>Phone #</b>
(904) 270-2090

<b>E-mail</b>	<b>Web Site</b>
MarcWhite1300@gmail.com	<a href="http://www.jaxbranchmanager.com">http://www.jaxbranchmanager.com</a>

The Branch Manager Inc.

The Branch Manager Inc.  
2152 Cordelia Road  
Jacksonville, FL 32207-6552

# Invoice

Date	Invoice #
8/20/2024	5736

Bill To
St. Augustine Lakes CDD Sarah Sweeting 475 West Town Place St. Augustine, FL 32092

P.O. No.

Item	Description	Amount
Removals	SERVICE ADDRESS: LENNAR AT ST. AUGUSTINE LAKES 7/2/2024 - ONE DAY OF REMOVALS TO REMOVE ADDITIONAL DEAD TREES ON KINGSLEY PARKWAY	0.00 3,500.00

CREDIT CARD PAYMENTS: THE BRANCH MANGER ONLY ACCEPTS  
CREDIT CARD PAYMENTS THROUGH PAYPAL. A 3.5% CONVENIENCE  
FEE WILL BE APPLIED TO YOUR CREDIT CARD PAYMENT.

PAYMENT IS DUE UPON COMPLETION UNLESS PRIOR PAYMENT  
ARRANGEMENTS HAVE BEEN MADE.

<b>Total</b>	\$3,500.00
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$3,500.00

Phone #
(904) 270-2090

E-mail	Web Site
MarcWhite1300@gmail.com	<a href="http://www.jaxbranchmanager.com">http://www.jaxbranchmanager.com</a>

The Branch Manager Inc.

The Branch Manager Inc.  
2152 Cordelia Road  
Jacksonville, FL 32207-6552

# Invoice

Date	Invoice #
8/30/2024	5763

Bill To
St. Augustine Lakes CDD Sarah Sweeting 475 West Town Place St. Augustine, FL 32092

P.O. No.

Item	Description	Amount
Stump Grinding	SERVICE ADDRESS: LENNAR AT ST. AUGUSTINE LAKES - 196-996 ARCADIAN LAKES BLVD SCOPE OF WORK: GRIND STUMP - Stump grinding (additional charge will apply for mulch removal. Company not responsible for any underground lines not previously marked.)	350.00

**CREDIT CARD PAYMENTS: THE BRANCH MANGER ONLY ACCEPTS  
CREDIT CARD PAYMENTS THROUGH PAYPAL. A 3.5% CONVENIENCE  
FEE WILL BE APPLIED TO YOUR CREDIT CARD PAYMENT.**

**PAYMENT IS DUE UPON COMPLETION UNLESS PRIOR PAYMENT  
ARRANGEMENTS HAVE BEEN MADE.**

<b>Total</b>	\$350.00
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$350.00

Phone #
(904) 270-2090

E-mail	Web Site
MarcWhite1300@gmail.com	<a href="http://www.jaxbranchmanager.com">http://www.jaxbranchmanager.com</a>

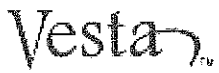
**Governmental Management Services, LLC**

1001 Bradford Way  
Kingston, TN 37763

**Invoice****Invoice #:** 39**Invoice Date:** 10/1/24**Due Date:** 10/1/24**Case:****P.O. Number:****Bill To:**

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

Description	Hours/Qty	Rate	Amount
Management Fees - October 2024		4,424.17	4,424.17
Website Administration - October 2024		112.33	112.33
Information Technology - October 2024		168.50	168.50
Dissemination Agent Services - October 2024		220.83	220.83
Office Supplies		0.24	0.24
Postage		32.79	32.79
Copies		12.15	12.15
Telephone		21.26	21.26
<b>Total</b>			<b>\$4,992.27</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$4,992.27</b>



## Invoice

Vesta Property Services, Inc.  
245 Riverside Avenue  
Suite 300  
Jacksonville FL 32202

**Invoice #** 422222  
**Date** 10/01/2024  
**Terms** Due on receipt  
**Due Date** 10/01/2024  
**Memo** WGV - Field Managem...

**Bill To**

c/o Governmental Management Services  
St. Augustine Lakes CDD  
475 West Town Place  
Suite 114  
St. Augustine FL 32092

Description	Quantity	Rate	Amount
Field Management	1	1,900.00	1,900.00
Total			1,900.00

Coastal Amenity Services, LLC

816 South Edenbridge Way  
Saint Augustine, FL 32092

Invoice

Date	Invoice #
10/15/2024	1053

Bill To
St. Augustine Lakes 25 Old Bull Bay Ct. St. Augustine, FL 32084

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
	Labor for hurricane Milton prep on 10/7/24 to stack pool lounges, tables, chairs, umbrellas and secure trash cans at the pool and make a return trip to set furniture back in place on 10/11/24.	400.00	400.00
All work is complete!		Total	\$400.00

MAKE CHECK PAYABLE TO:



Post Office Box 20122  
Tampa, FL 33622-0122  
(904) 262-5500

PLEASE FILL OUT BELOW IF PAYING BY CREDIT CARD



CARD NUMBER

EXP. DATE

SIGNATURE

AMOUNT PAID

## ADDRESSEE

☐ Please check if address below is incorrect and indicate change on reverse side

St Augustine Lakes CDD  
Bernadette Peregrino  
475 West Town Place  
Suite 114  
St Augustine, FL 32092

ACCOUNT NUMBER	DATE	BALANCE
730908	10/7/2024	\$1,238.00

The Lake Doctors  
Post Office Box 20122  
Tampa, FL 33622-0122

00000007309084001000000021998800000012380003

Please Return this invoice with your payment and  
notify us of any changes to your contact information.

## St. Augustine Lakes

## Arcadian Lakes Blvd St Augustine, FL 32092

Invoice Due Date 10/7/2024

Invoice 1940702

PO #

Invoice Date	Description	Quantity	Amount	Tax	Total
10/7/2024	Water Management - Monthly		\$1238.00	\$0.00	\$1238.00
1A pond 1 & 2 treated for shoreline weeds 1A pond 3 & 4 treated for minimal algae 1A pond 5 treated for algae and removed debris from outfall 1B pond 7 treated for minimal algae 1B pond 8 treated for algae and emergent vegetation (excluded treatment behind 596 Lake Sinclair St per homeowner) 1B pond 9 treated for shoreline weeds and emergent vegetation and checked outfall 2B pond 10 treated for shoreline weeds 2B pond 11 treated for emergent vegetation Please allow 1-2 weeks for results					
Please provide remittance information when submitting payments, otherwise payments will be applied to the oldest outstanding invoices.				<b>Credits</b>	\$0.00
				<b>Adjustment</b>	\$0.00
					<b>AMOUNT DUE</b>

**Total Account Balance including this invoice:**

\$1238.00

**This Invoice Total:**

\$1238.00

Click the "Pay Now" link to submit payment by ACH

**Customer #:** 730908  
**Portal Registration #:** D42AF402  
**Customer E-mail(s):** bperegrino@gmsnf.com, ar@lakedoctors.com  
**Customer Portal Link:** www.lakedoctors.com/contact-us/

**Corporate Address**  
 4651 Salisbury Rd, Suite 155  
 Jacksonville, FL 32256

Set Up Customer Portal to pay invoices online, set up recurring payments, view payment history, and edit contact information



The Branch Manager Inc.

The Branch Manager Inc.  
2152 Cordelia Road  
Jacksonville, FL 32207-6552

# Invoice

Date	Invoice #
10/18/2024	5855

Bill To
St. Augustine Lakes CDD Sarah Sweeting 475 West Town Place St. Augustine, FL 32092

**RECEIVED**

**By Tara Lee at 3:26 pm, Oct 28, 2024**

		P.O. No.
Item	Description	Amount
Removals	SERVICE ADDRESS: ST. AUGUSTINE LAKES  RIVER STRAND LANE:  71 RIVER STRAND LANE: 4 DEAD PINES BEHIND THE HOME 77 RIVER STRAND LANE: 2 DEAD PINES BEHIND THE HOME 64 RIVER STRAND LANE: 1 DEAD OAK TREE BEHIND THE HOME  MIROMAR LAKE DRIVE:  NEAR LIFT STATION NEAR THE INTERSECTION OF MIROMAR LAKES AND RIVER STRAND: 1 DEAD OAK ACROSS THE STREET FROM THE LIFT STATION ON MIROMAR LAKES DRIVE: 1 SMALL DEAD OAK BEHIND 6 HOMES ON MIROMAR LAKE DRIVE, ACROSS THE STREET FROM BETHESDA COURT: 25-30 DEAD PINES ON MIROMAR LAKE DRIVE FROM BETHESDA COURT TO GIDDINGS WAY: SEVERAL DEAD PINES TREES IN THIS AREA 167 MIROMAR LAKE DRIVE: 10-15 DEAD PINES NEAR THE RETENTION POND  GIDDINGS WAY:  ON THE LEFT SIDE OF GIDDINGS WAY: THERE ARE APPROXIMATELY 20 DEAD PINES AND 1 DEAD OAK	23,500.00
<b>CREDIT CARD PAYMENTS: THE BRANCH MANGER ONLY ACCEPTS CREDIT CARD PAYMENTS THROUGH PAYPAL. A 3.5% CONVENIENCE FEE WILL BE APPLIED TO YOUR CREDIT CARD PAYMENT.  PAYMENT IS DUE UPON COMPLETION UNLESS PRIOR PAYMENT ARRANGEMENTS HAVE BEEN MADE.</b>		<b>Total</b>
		<b>Payments/Credits</b>
		<b>Balance Due</b>

Phone #
(904) 270-2090

E-mail	Web Site
MarcWhite1300@gmail.com	<a href="http://www.jaxbranchmanager.com">http://www.jaxbranchmanager.com</a>

The Branch Manager Inc.

The Branch Manager Inc.  
2152 Cordelia Road  
Jacksonville, FL 32207-6552

# Invoice

Date	Invoice #
10/18/2024	5855

Bill To
St. Augustine Lakes CDD Sarah Sweeting 475 West Town Place St. Augustine, FL 32092

		P.O. No.
Item	Description	Amount
	KINGSLEY PARKWAY:  AT THE END OF THE CUL-DE-SAC ON KINGSLEY PARKWAY AND AROUND THE POND: 20+ DEAD PINES  BETHESDA COURT:  END OF CUL-DE-SAC: 5-6 DEAD PINES  DISSTON COVE:  69 DISSTON COVE: 1 PINE BEHIND THE HOME AND 4-5 ACROSS THE STREET FROM THIS ADDRESS  28 DISSTON COVE: 2 DEAD PINES  ARCADIAN LAKES BLVD:  LAKE ON THE LEFT SIDE OF ARCADIAN LAKES: 1 DEAD TREE ON ARCADIAN LAKES BLVD JUST NORTH OF SINCLAIR ON THE WESTSIDE OF THE SIDEWALK: THERE IS A LARGE TREE THAT IS NOT DEAD BUT HAS 2 DEAD SECTIONS OVER THE SIDEWALK. WE CAN REMOVE THE TREE OR THE TRIM OUT THE SECTIONS  BLUE CYPRESS TRAIL:	
<b>CREDIT CARD PAYMENTS: THE BRANCH MANGER ONLY ACCEPTS CREDIT CARD PAYMENTS THROUGH PAYPAL. A 3.5% CONVENIENCE FEE WILL BE APPLIED TO YOUR CREDIT CARD PAYMENT.</b>  <b>PAYMENT IS DUE UPON COMPLETION UNLESS PRIOR PAYMENT ARRANGEMENTS HAVE BEEN MADE.</b>		<b>Total</b>
		<b>Payments/Credits</b>
		<b>Balance Due</b>

Phone #
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The Branch Manager Inc.

The Branch Manager Inc.  
2152 Cordelia Road  
Jacksonville, FL 32207-6552

# Invoice

Date	Invoice #
10/18/2024	5855

<b>Bill To</b>
St. Augustine Lakes CDD Sarah Sweeting 475 West Town Place St. Augustine, FL 32092

<b>P.O. No.</b>

Item	Description	Amount
	27 BLUE CYPRESS TRAIL: 1 DEAD PINE 49 & 61 BLUE CYPRESS TRAIL: SEVERAL DEAD PINES BEHIND THESE ADDRESSES POND BESIDE 274 BLUE CYPRESS TRAIL: MANY DEAD TREES BEHIND THE POND AND DRAINAGE AREA 56-264 BLUE CYPRESS TRAIL: 100-150 DEAD PINES, INCLUDING AROUND RETENTION POND BACKSIDE OF THE LAKE ACROSS THE STREET FROM BLUE CYPRESS TRAIL AND ARCADIA WAY: 1 DEAD TREE AND SMALLER DEAD TREES BEHIND THE TRANSFORMER. THERE ARE SEVERAL DEAD PINES ON THE RIGHT AND LEFT OF THE ROAD THAT CAN FALL AND HIT THE ROAD AND SIDEWALK  LAKE SINCLAIR STREET:  POOL AREA: 1 LARGE DEAD LAUREL OAK (GRIND STUMP) AND 1 LARGE DEAD PINE ON THE LEFT SIDE OF THE POOL (USE LIFT), AND 1 SMALLER DEAD PINE **NEED SPRINKLER LINES MARKED FOR GRINDING 189-199, 207, 217, 225 LAKE SINCLAIR STREET: 30-35+ DEAD PINES 277 LAKE SINCLAIR STREET: 2 DEAD PINES 327, 335, 341, 347 LAKE SINCLAIR STREET: 40-50+ DEAD PINES 615 LAKE SINCLAIR STREET: 2 DEAD TREES 635 LAKE SINCLAIR STREET: 4-5 DEAD TREES 645 LAKE SINCLAIR STREET: 1 SMALL DEAD TREE 663 LAKE SINCLAIR STREET: 1 SMALL DEAD TREE	

**CREDIT CARD PAYMENTS: THE BRANCH MANGER ONLY ACCEPTS CREDIT CARD PAYMENTS THROUGH PAYPAL. A 3.5% CONVENIENCE FEE WILL BE APPLIED TO YOUR CREDIT CARD PAYMENT.**

**PAYMENT IS DUE UPON COMPLETION UNLESS PRIOR PAYMENT ARRANGEMENTS HAVE BEEN MADE.**

**Total**

**Payments/Credits**

**Balance Due**

<b>Phone #</b>
(904) 270-2090

<b>E-mail</b>	<b>Web Site</b>
MarcWhite1300@gmail.com	<a href="http://www.jaxbranchmanager.com">http://www.jaxbranchmanager.com</a>

The Branch Manager Inc.

The Branch Manager Inc.  
2152 Cordelia Road  
Jacksonville, FL 32207-6552

# Invoice

Date	Invoice #
10/18/2024	5855

Bill To
St. Augustine Lakes CDD Sarah Sweeting 475 West Town Place St. Augustine, FL 32092

P.O. No.

Item	Description	Amount
	695 LAKE SINCLAIR STREET: 1 TALL DEAD PINE 745 LAKE SINCLAIR STREET: 1 TREE IN DECLINE AND WILL DIE SOON	

**CREDIT CARD PAYMENTS: THE BRANCH MANGER ONLY ACCEPTS  
CREDIT CARD PAYMENTS THROUGH PAYPAL. A 3.5% CONVENIENCE  
FEE WILL BE APPLIED TO YOUR CREDIT CARD PAYMENT.**

**PAYMENT IS DUE UPON COMPLETION UNLESS PRIOR PAYMENT  
ARRANGEMENTS HAVE BEEN MADE.**

**Total**

**Payments/Credits**

**Balance Due**

Phone #
(904) 270-2090

E-mail	Web Site
MarcWhite1300@gmail.com	<a href="http://www.jaxbranchmanager.com">http://www.jaxbranchmanager.com</a>

The Branch Manager Inc.

The Branch Manager Inc.  
2152 Cordelia Road  
Jacksonville, FL 32207-6552

# Invoice

Date	Invoice #
10/18/2024	5855

Bill To
St. Augustine Lakes CDD Sarah Sweeting 475 West Town Place St. Augustine, FL 32092

P.O. No.

Item	Description	Amount

**CREDIT CARD PAYMENTS: THE BRANCH MANGER ONLY ACCEPTS  
CREDIT CARD PAYMENTS THROUGH PAYPAL. A 3.5% CONVENIENCE  
FEE WILL BE APPLIED TO YOUR CREDIT CARD PAYMENT.**

**PAYMENT IS DUE UPON COMPLETION UNLESS PRIOR PAYMENT  
ARRANGEMENTS HAVE BEEN MADE.**

**Total** \$23,500.00

**Payments/Credits** \$0.00

**Balance Due** \$23,500.00

Phone #
(904) 270-2090

E-mail	Web Site
MarcWhite1300@gmail.com	<a href="http://www.jaxbranchmanager.com">http://www.jaxbranchmanager.com</a>

# INVOICE

**C Buss Enterprises**  
152 Lipizzan Trail  
Saint Augustine, FL 32095

clayton@cbussenterprises.com  
+1 (904) 710-8161  
<https://www.cbussenterprises.com>



## Bill to

St. Augustine Lakes CDD  
924 Arcadian Lakes Blvd  
Saint Augustine, FL 32084

## Ship to

St. Augustine Lakes CDD  
924 Arcadian Lakes Blvd  
Saint Augustine, FL 32084

## Invoice details

Invoice no.: 2544  
Terms: Due on receipt  
Invoice date: 10/25/2024  
Due date: 11/01/2024

#	Product or service	Description	Qty	Rate	Amount
1.	COMMERCIAL POOL SERVICE	NOVEMBER POOL SERVICE	1	\$1,300.00	\$1,300.00
2.	STENNER TUBE #2	REPLACE SANTOPRENE STENNER TUBE	1	\$43.98	\$43.98
3.	HURRICANE CLEAN-UP	ADDITIONAL CLEAN-UP REQUIRED DUE TO HURRICANE HELENE & MILTON	2	\$150.00	\$300.00

**Total** **\$1,643.98**

THANK YOU FOR YOUR BUSINESS! PLEASE MAKE CHECKS  
PAYABLE TO C BUSS ENTERPRISES AND MAIL TO 152 LIPIZZAN  
TRAIL, ST. AUGUSTINE, FL 32095

**RECEIVED**

*By Tara Lee at 3:14 pm, Oct 28, 2024*

1005 Bradford Way  
Kingston, TN 37763

Date	Invoice #
10/17/2024	1

Bill To	
St. Augustine Lakes CDD C/O GMS- North Florida	

Terms	Due Date
	10/17/2024

Description	Amount
Amortization Schedule Series 2022 11-1-24 Prepay \$20,000	100.00

<b>Total</b>	\$100.00
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$100.00

Phone #
865-717-0976

E-mail
tcarter@disclosureservices.info

**RECEIVED**  
By Tara Lee at 1:58 pm, Oct 28, 2024



Florida

GANNETT

ACCOUNT NAME		ACCOUNT #	PAGE #
St. Augustine Lakes		762564	1 of 1
INVOICE #	BILLING PERIOD	PAYMENT DUE DATE	
0006701422	Sep 1- Sep 30, 2024	October 20, 2024	
PREPAY (Memo Info)	UNAPPLIED (Included In amt due)	TOTAL CASH AMT DUE*	
\$0.00	\$0.00	\$894.53	

## BILLING ACCOUNT NAME AND ADDRESS

St. Augustine Lakes  
475 W. Town Pl. Ste. 114  
Saint Augustine, FL 32092-3649



Legal Entity: Gannett Media Corp.

Terms and Conditions: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited.

All funds payable in US dollars.

BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@ccc.gannett.com

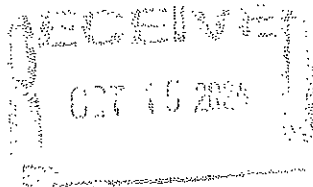
FEDERAL ID 47-2390983

To sign-up for E-mailed invoices and online payments please contact abgspecial@gannett.com.

Date	Description	Amount
9/1/24	Balance Forward	\$817.84
9/30/24	Finance Charge	\$10.77

## Package Advertising:

Start-End Date	Order Number	Product	Description	PO Number	Package Cost
9/25/24	10588148	SAG St Augustine Record	10/2 meeting		\$65.92



RECEIVED

By Tara Lee at 9:54 am, Oct 28, 2024

As an incentive for customers, we provide a discount off the total invoice cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and Save!

Total Cash Amount Due	\$894.53
Service Fee 3.99%	\$35.69
*Cash/Check/ACH Discount	-\$35.69
*Payment Amount by Cash/Check/ACH	\$894.53
Payment Amount by Credit Card	\$930.22

## PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

ACCOUNT NAME		ACCOUNT NUMBER		INVOICE NUMBER		AMOUNT PAID
St. Augustine Lakes		762564		0006701422		
CURRENT DUE	30 DAYS PAST DUE	60 DAYS PAST DUE	90 DAYS PAST DUE	120+ DAYS PAST DUE	UNAPPLIED PAYMENTS	TOTAL CASH AMT DUE*
\$76.69	\$99.92	\$717.92	\$0.00	\$0.00	\$0.00	\$894.53
REMITTANCE ADDRESS (Include Account# & Invoice# on check)				TO PAY WITH CREDIT CARD PLEASE CALL		TOTAL CREDIT CARD AMT DUE
Gannett Florida LocaliQ PO Box 631244 Cincinnati, OH 45263-1244				1-877-736-7612		\$930.22
				To sign up for E-mailed invoices and online payments please contact abgspecial@gannett.com		

00007625640000000000000067014220008945367176



# LOCALiQ

## FLORIDA

PO Box 631244 Cincinnati, OH 45263-1244

### **AFFIDAVIT OF PUBLICATION**

Sarah Sweeting  
St. Augustine Lakes  
475 W Town PL # 114  
Saint Augustine FL 32092-3649

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the St Augustine Record, published in St Johns County, Florida; that the attached copy of advertisement, being a Public Notices, was published on the publicly accessible website of St Johns County, Florida, or in a newspaper by print in the issues of, on:

09/25/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/25/2024

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$65.92

Tax Amount: \$0.00

Payment Cost: \$65.92

Order No: 10588148

Customer No: 762564

PO #:

# of Copies:

1

**THIS IS NOT AN INVOICE!**

*Please do not use this form for payment remittance.*

### **Notice of Meeting**

**St. Augustine Lakes**

**Community Development District**

The meeting of the Board of Supervisors of the St. Augustine Lakes Community Development District will be held on Wednesday, October 2, 2024 at 11:00 a.m. at the offices of Governmental Management Services, 475 West Town Place, Suite 114, St. Augustine, Florida 32092. The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for this meeting may be obtained from the District Manager, at 475 West Town Place, Suite 114, St. Augustine, FL 32092 (and phone (904) 940-5850). This meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (904) 940-5850 at least two calendar days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, for aid in contacting the District Office. Each person who decides to appeal any action taken at these meetings 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 such appeal is to be based.

James Oliver  
District Manager

MARIAH VERHAGEN  
Notary Public  
State of Wisconsin