

*Bella Tara Community
Development District*

Agenda

August 27, 2024

AGENDA

Bella Tara

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

August 20, 2024

Board of Supervisors
Bella Tara Community
Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Bella Tara Community Development District will be held **Tuesday, August 27, 2024 at 1:00 p.m. at the Hart Memorial Central Library, Room 120, 211 E. Dakin Avenue, Kissimmee, Florida.** Following is the advance agenda for the regular meeting:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the June 12, 2024 Meeting
4. Review and Ranking of Proposals and Selection of an Auditor
5. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the June 12, 2024 Meeting
4. Acceptance of Audit Committee Recommendation and Selection of Number 1 Ranked Firm to Provide Auditing Services
5. Public Hearing
 - A. Consideration of Resolution 2024-06 Adopting the Fiscal Year 2025 Budget and Relating to the Annual Appropriations
6. Consideration of Fiscal Year 2025 Developer Funding Agreement
7. Staff Reports
 - A. Attorney
 - i. Memorandum Regarding Recently Enacted Legislation
 - B. Engineer
 - C. District Manager's Report
 - i. Adoption of District Goals & Objectives
 - ii. Balance Sheet and Income Statement
 - iii. Ratification of Funding Requests #16 - #18
 - iv. Approval of Fiscal Year 2025 Meeting Schedule
8. Other Business
9. Supervisor's Requests
10. Adjournment

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,

George S. Flint

George S. Flint
District Manager

Cc: Jere Earlywine, District Counsel
Christina Baxter, District Engineer

Enclosures

AUDIT COMMITTEE MEETING

MINUTES

MINUTES OF MEETING
BELLA TARA
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Bella Tara Community Development District was held Tuesday, June 12, 2024 at 1:00 p.m. at the Hart Memorial Central Library, Room 120, 211 E. Dakin Avenue, Kissimmee, Florida.

Present for the Audit Committee were:

Ernesto Mitsumasu *by phone*
Craig Perry
Dean Perry
Kevin Walsh
George Flint
Jere Earlywine *by phone*
Nicole Van Valkenburg

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll. Three Board members were present in person and Mr. Mitsumasu joined by phone.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint noted that there were no members of the public present to provide comment, so the next item followed.

THIRD ORDER OF BUSINESS

Audit Services

A. Approval of Request for Proposals and Selection Criteria

Mr. Flint stated this is approval of the RFQ and selection criteria. The form of the RFQ used for purposes of advertising the audit services is in the agenda. The selection criteria are included, ability of personnel, proposers' experience, understanding of scope, ability to provide the services, and price. All weighted at 20 points apiece.

<p>On MOTION by Mr. Craig Perry, seconded by Mr. Dean Perry, with all in favor, the Request for Proposals and Selection Criteria, was approved.</p>

B. Approval of Notice of Request for Proposals for Audit Services

Mr. Flint stated this will be advertised in the Orlando Sentinel and will be sent out to five other companies that primarily do auditing.

On MOTION by Mr. Craig Perry, seconded by Mr. Dean Perry, with all in favor, the Notice of Request for Proposals for Audit Services, was approved.

C. Public Announcement of Opportunity to Provide Audit Services

Mr. Flint stated they publicly announce the opportunity for any qualified auditing firms to respond to the RFQ as advertised.

FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Craig Perry, seconded by Mr. Dean Perry, with all in favor, the meeting adjourned.

Attest

Chairman

SECTION IV

Bella Tara CDD Auditor Selection

	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understanding of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
Grau & Associates					2024 - \$3,200 2025 - \$3,300 2026 - \$3,400 2027 - \$3,500 2028 - \$3,600		



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

BELLA TARA

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: July 15, 2024
2:00PM

Submitted to:

Bella Tara
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

July 15, 2024

Bella Tara Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Bella Tara Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

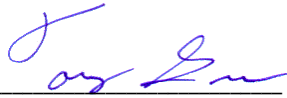
Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



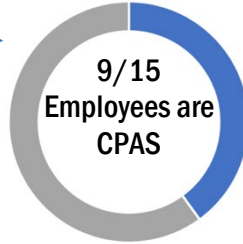
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



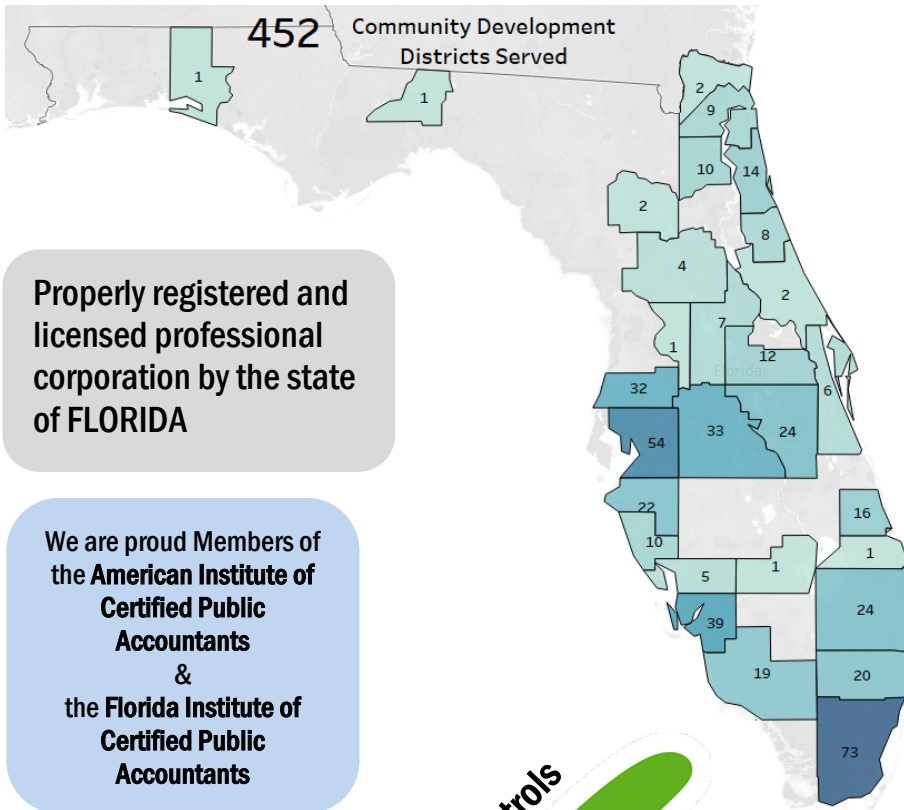
3 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the American Institute of Certified Public Accountants & the Florida Institute of Certified Public Accountants

Quality Controls



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



Florida Institute of Certified Public Accountants

FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

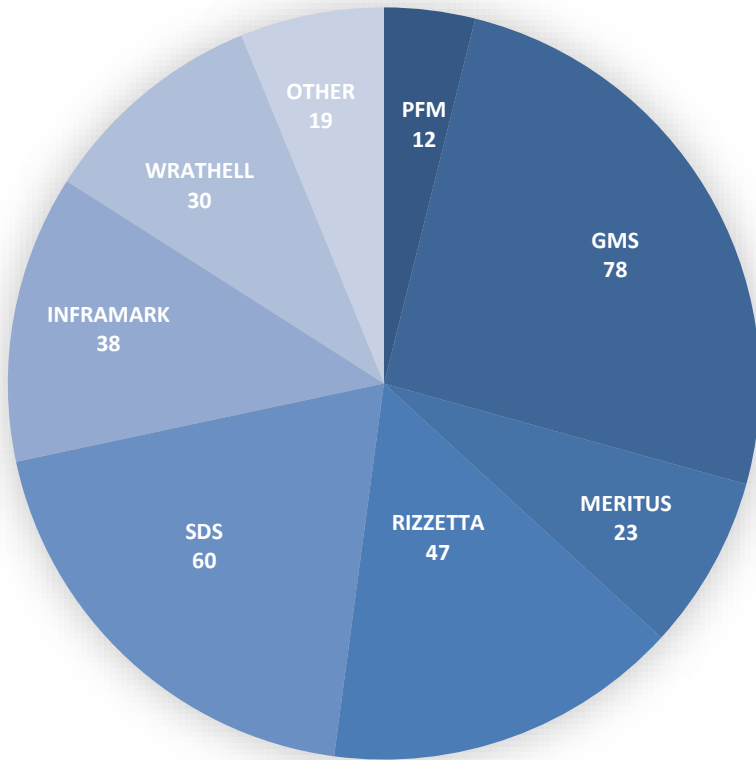
119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.ficpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

*Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

David Caplivski, CPA (Partner)

*Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

“Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process.”

- Tony Grau

“Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization.”

- David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

- | | |
|--|--|
| Bayside Improvement Community Development District | St. Lucie West Services District |
| Dunes Community Development District | Ave Maria Stewardship Community District |
| Fishhawk Community Development District (I,II,IV) | Rivers Edge II Community Development District |
| Grand Bay at Doral Community Development District | Bartram Park Community Development District |
| Heritage Harbor North Community Development District | Bay Laurel Center Community Development District |
| | |
| Boca Raton Airport Authority | |
| Greater Naples Fire Rescue District | |
| Key Largo Wastewater Treatment District | |
| Lake Worth Drainage District | |
| South Indian River Water Control | |

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	<u>56</u>
Total Hours	<u>80</u> (includes of 4 hours of Ethics CPE)



David Caplivski, CPA/CITP, Partner
 Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
 Master of Accounting
 Nova Southeastern University (2002)
 Bachelor of Science
 Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
 AICPA Certified Information Technology Professional (2018)
 AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderhill GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

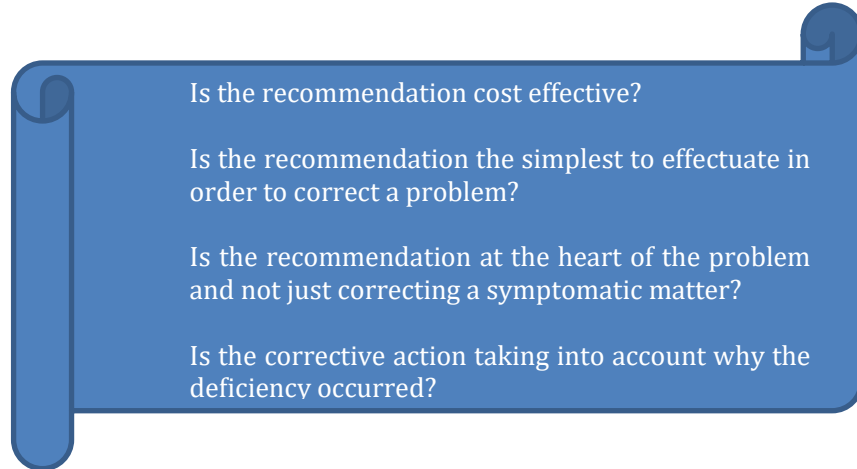
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2028 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2024	\$3,200
2025	\$3,300
2026	\$3,400
2027	\$3,500
2028	<u>\$3,600</u>
TOTAL (2024-2028)	<u>\$17,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	333	5	3	328	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing **Bella Tara Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

**BOARD OF SUPERVISORS
MEETING**

MINUTES

MINUTES OF MEETING
BELLA TARA
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Bella Tara Community Development District was held Tuesday, June 12, 2024 at 1:00 p.m. at the Hart Memorial Central Library, Room 120, 211 E. Dakin Avenue, Kissimmee, Florida.

Present and constituting a quorum were:

Ernesto Mitsumasa <i>by phone</i>	Chairman
Craig Perry	Vice Chairman
Dean Perry	Assistant Secretary
Kevin Walsh	Assistant Secretary

Also present were:

George Flint	District Manager
Jere Earlywine <i>by phone</i>	District Counsel
Nicole Van Valkenburg	District Engineer

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll. Three Board members were present in person and one joined via phone.

SECOND ORDER OF BUSINESS

Public Comment

Mr. Flint noted that there were no members of the public present to provide comment, so the next item followed.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Resignation of Tom Pagnotta and Appointment of Individual to Fulfill the Board Vacancy with a Term Ending November 2025

Mr. Flint stated a resignation was received from Tom Pagnotta prior to the meeting. He asked for a motion to accept the resignation.

On MOTION by Mr. Dean Perry, seconded by Mr. Craig Perry, with all in favor, Accepting the Resignation of Tom Pagnotta, was approved.

Mr. Flint stated the remaining Board members will appoint a replacement. This seat has a term ending in November 2025. He asked for any nominations and Mr. Craig Perry nominated Alex Little.

On MOTION by Mr. Craig Perry, seconded by Mr. Dean Perry, with all in favor, Appointing Alex Little to the Board, was approved.

B. Administration of Oath of Office to Newly Appointed Board Member

Mr. Flint noted Alex Little will be sworn in prior to the next meeting.

C. Consideration of Resolution 2024-05 Electing an Assistant Secretary

Mr. Flint asked for a motion to approve Resolution 2024-05 making Alex Little an Assistant Secretary.

On MOTION by Mr. Craig Perry, seconded by Mr. Dean Perry, with all in favor, Resolution 2024-05 Electing Alex Little as Assistant Secretary, was approved.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the March 26, 2024 Meeting

Mr. Flint presented the minutes from the March 26, 2024 meeting. He asked if there were any comments, corrections, or questions. Hearing no changes from the Board, he asked for a motion of approval.

On MOTION by Mr. Craig Perry, seconded by Mr. Dean Perry, with all in favor, the Minutes of the March 26, 2024 meeting, were approved, as presented.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2024-04 Approving the Proposed Fiscal Year 2025 Budget and Setting a Public Hearing

Mr. Flint stated the Board is required to approve a proposed budget by June 15th of each year and then setting the public hearing for its final consideration. This budget is not binding on the Board. If any changes need to be made, they can be made between now and the public hearing. August 27th at 1:00 p.m. at this location is recommended for the public hearing. The proposed budget is substantially the same as the existing except some line items related to if the District issues bonds there are some expenses like trustee, dissemination agent, arbitrage services that have been added in event they do issue bonds.

On MOTION by Mr. Craig Perry, seconded by Mr. Dean Perry, with all in favor, Resolution 2024-04 Approving the Proposed Fiscal Year 2025 Budget and Setting a Public Hearing for August 27 at 1:00 p.m., was approved.

SIXTH ORDER OF BUSINESS

Appointment of Audit Committee and Chairman

Mr. Flint stated they need to go through the auditor selection process and the statutes prescribe the process to be followed including appointing an Audit Committee and designating the Chair. The Board can appoint themselves as the Audit Committee.

On MOTION by Mr. Craig Perry, seconded by Mr. Dean Perry, with all in favor, Appointing the Board as the Audit Committee and Craig Perry as the Chair, was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

i. Memorandum on Public Records Designations and Appointments

Mr. Earlywine stated he is working on the interlocal agreement for the offsite roads. Mr. Perry noted they are working through part of that interlocal agreement that has to deal with the Triparty Developer Agreement that they have to independently sign with the city and the county. In terms of bond status, they are looking at the fourth quarter. Mr. Earlywine spoke on a public records memo regarding responsibilities of the records custodian and how that person is appointed.

B. Engineer

Ms. Van Valkenburg had nothing to report.

C. District Manager’s Report

i. Balance Sheet and Income Statement

Mr. Flint presented the unaudited financials through April 30th. If the Board has any questions, those can be discussed. No action is required.

ii. Ratification of Funding Requests #14 - #15

Mr. Flint presented funding requests #14 - #15 which were transmitted to the developer per the funding agreement. Both include District Management and one includes District Counsel and a legal notice.

On MOTION by Mr. Craig Perry, seconded by Mr. Dean Perry, with all in favor, Funding Requests #14 - #15, were ratified.

iii. Presentation of Number of Registered Voters – 3

Mr. Flint stated as of April 15th the Supervisor of Elections thinks there are three people in the District. He noted they will follow up with them to provide names and addresses of those individuals to confirm if they are actually in the District or not.

iv. Form 1 Filing Reminder – Due July 1st

Mr. Flint stated Form 1 is done electronically on line with the Commission on Ethics due by July 1st.

EIGHTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Supervisor’s Requests

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Craig Perry, seconded by Mr. Dean Perry, with all in favor, the meeting adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A

RESOLUTION 2024-06
[FY 2025 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE BELLA TARA COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2024, and ending September 30, 2025 (“**FY 2025**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Bella Tara Community Development District (“**District**”) prior to June 15, 2024, proposed budget(s) (“**Proposed Budget**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District’s website in accordance with Section 189.016, *Florida Statutes*; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BELLA TARA COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Bella Tara Community Development District for the Fiscal Year Ending September 30, 2025.”

- c. The Adopted Budget shall be posted by the District Manager on the District’s official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2025, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2025 or within 60 days following the end of the FY 2025 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District’s website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

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

PASSED AND ADOPTED THIS 27th DAY OF AUGUST 2024.

ATTEST:

**BELLA TARA COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2025 Budget

Bella Tara
Community Development District

Proposed Budget
FY 2025



Table of Contents

1 General Fund

2-3 Narratives

Bella Tara
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2024	Actuals Thru 7/31/24	Projected Next 2 Months	Projected Thru 9/30/24	Proposed Budget FY 2025
REVENUES:					
Developer Contributions	\$97,790	\$53,816	\$4,836	\$58,652	\$102,125
TOTAL REVENUES	\$97,790	\$53,816	\$4,836	\$58,652	\$102,125
EXPENDITURES:					
Administrative:					
Engineering Fees	\$2,000	\$-	\$1,000	\$1,000	\$2,000
Arbitrage	500	-	-	-	500 ⁽¹⁾
Dissemination Agent	1,000	-	-	-	5,000 ⁽¹⁾
Assessment Administration	-	-	-	-	5,000 ⁽¹⁾
Attorney Fees	25,000	5,663	1,888	7,551	25,000
Annual Audit	5,500	-	-	-	5,000
Trustee Fees	5,500	-	-	-	5,000 ⁽¹⁾
District Management Fees	48,000	31,250	6,250	37,500	40,000
Information Technology	-	1,500	300	1,800	1,800
District Website Administration	915	1,000	200	1,200	1,200
Website Development	-	1,750	-	1,750	-
Telephone	200	-	50	50	100
Postage & Delivery	500	77	50	127	200
General Liability and Public Officials Insurance	5,500	5,000	-	5,000	6,000
Printing & Binding	500	50	50	100	100
Legal Advertising	1,750	883	250	1,133	3,000
Bank Fees and Other Charges	750	1,150	80	1,230	2,000
Office Supplies	-	1	35	36	50
Dues, Licenses & Subscriptions	175	175	-	175	175
TOTAL ADMINISTRATIVE	\$97,790	\$48,499	\$10,153	\$58,652	\$102,125
EXCESS REVENUES (EXPENDITURES)	\$-	\$5,317	\$(5,317)	\$0	\$ -

⁽¹⁾ Cost associated with the issuance of Bonds

Bella Tara
Community Development District
Budget Narrative
Fiscal Year 2025

REVENUES

Developer Contributions

The District will entering into a Funding Agreement with the Developer to fund all operations of the District

Expenditures - Administrative

District Engineering Fees

The District has contracted with **Vanasse Hangen Brustln** to providing general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review invoices, etc.

Arbitrage

The District is required to have an annual arbitrage calculation on District bonds. The District will contract with an independent CPA firm to perform the caulation.

Dissemination Agent

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues. **GMS-CF** serves as the Dissemination Agent.

Assessment Roll Administration

Represents cost associated with annually levying and collection Non-Ad Valorem Assessments utilized to fund the operating and debt service cost of the District. **GMS-CF** serves as the Assessment Administrator.

Attorney Fees

The District has contracted with **Kutak Rock LLP** as legal counsel who will be providing general legal services to the District, i.e. attendance and preparation for monthly meetings, review operating & maintenance contracts, etc.

Annual Audit

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm.

Trustee Fees

The District plans to issue Special Assessment bonds which are held and administered by a Trustee. This represents the trustee annual fee.

District Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with **GMS-CF, LLC**.

Information Technology

The District processes all of its financial activities, i.e. accounts payable, financial statements, etc. on a main frame computer leased by **GMS-CF, LLC**.

Website Administration

Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by **GMS-CF, LLC** and updated monthly.

Telephone

Telephone and fax machine.

Postage and Delivery

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Insurance General Liability

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Printing and Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings etc in a newspaper of general circulation.

Bella Tara
Community Development District
Budget Narrative
Fiscal Year 2025

Expenditures - Administrative (continued)
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Other Current Charges

Bank charges and any other miscellaneous expenses that incurred during the year.

Office Supplies

Miscellaneous office supplies

Due, Licenses & Subscriptions

The District is required to pay an annual fee to the **Florida Department of Commerce** for \$175. This is the only expense under this category for the District.

SECTION VI

BUDGET FUNDING AGREEMENT
FISCAL YEAR 2025

This Agreement (“**Agreement**”) is made and entered into effective as of October 1, 2024, by and between:

Bella Tara Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, (“**District**”), and is located in Osceola County, Florida (“**County**”), and

Whaley Farms, LLC, a Florida limited liability company, and the owner and/or developer of property located within the boundaries of the District (“**Developer**,” and together with the District, the “**Parties**”). For purposes of this Agreement, the term “**Property**” shall refer to that certain property within the CDD owned by the Developer on the Effective Date of this Agreement

RECITALS

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District was established for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure, and is authorized to levy such taxes, special assessments, fees, and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, Developer presently owns and/or is developing the Property within the District, which Property will benefit from the timely construction and acquisition of the District's facilities, activities, and services and from the continued operations of the District; and

WHEREAS, for the fiscal year beginning October 1, 2024, and ending September 30, 2025 (“**FY 2025**”), the Board of Supervisors (“**Board**”) of the District adopted its general fund budget (“**Budget**”) attached hereto as **Exhibit A** and incorporated herein by reference; and

WHEREAS, the Parties recognize the Budget may be amended from time to time in the sole discretion of the District; and

WHEREAS, the District has the option of levying non-ad valorem assessments on all lands within the District benefitting from the activities, operations and services set forth in the Budget, including the Property, or utilizing such other revenue sources as may be available to it; and

WHEREAS, in lieu of levying assessments on the Property, the Developer is willing to provide such funds as are necessary to allow the District to proceed with its operations as described in the Budget; and

WHEREAS, the Developer agrees that the activities, operations and services provide a special and peculiar benefit to the Property equal to or in excess of the costs reflected in the Budget; and

WHEREAS, the Developer agreed to enter into this Agreement in lieu of having the District levy and collect any non-ad valorem assessments as authorized by law against the lands within the District, including the Property, for the activities, operations, and services set forth in the Budget; and

WHEREAS, Developer and District agree such Budget funding obligation by the Developer may be secured and collection enforced pursuant to the methods provided herein.

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

1. **FUNDING.** The Developer agrees to make available to the District the monies (“**Funding Obligation**”) necessary for the operation of the District as called for in the Budget attached hereto as **Exhibit A** within thirty (30) days of written request by the District. **Exhibit A** attached hereto may be amended from time to time pursuant to Florida law, subject to the Developer’s consent to such amendments to incorporate them herein; provided however, that amendments adopted by the Board at a duly noticed meeting shall have the effect of amending this Agreement without further action of the Parties. As a point of clarification, the District shall only request as part of the Funding Obligation that the Developer fund the actual expenses of the District, and the Developer is not required to fund the total general fund Budget in the event that actual expenses are less than the projected total general fund Budget, as may be amended as provided herein. The funds shall be placed in the District’s general checking account. In the event the Developer sells any of the Property during the term of this Agreement, the Developer’s rights and obligations under this Agreement shall remain the same.

2. **ACKNOWLEDGEMENT.** The District hereby finds, and the Developer acknowledges and agrees, that the activities, operations and services set forth in the Budget provide a special and peculiar benefit to the Property, which benefit is initially allocated on an equal developable acreage basis. These payments are made by the Developer in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District. Nothing contained herein shall constitute or be construed as a waiver of the District’s right to levy assessments, including on the Property, in the event of a funding deficit.

3. **COLLECTION METHODS.** The District may enforce the collection of funds due under this Agreement using one or more of the following collection methods:

- a. *Contractual Lien.* The District shall have the right to file a continuing lien (“**Lien**”) upon all or a portion of the Property , which Lien shall be effective as of the date and time of the recording of a “Notice of Lien” in the public records of the County.
- b. *Enforcement Action.* The District shall have the right to file an action against the Developer in the appropriate judicial forum in and for the County.
- c. *Uniform Method; Direct.* The District may certify amounts due hereunder as a non-ad valorem assessment on all or any part of the Property for collection, either through the Uniform Method of Collection set forth in Chapter 197, Florida Statutes, or under any method of direct bill and collection authorized by Florida law.

The enforcement of the collection of funds in any of the above manners, including which method(s) to utilize, shall be in the sole discretion of the District Manager on behalf of the District, without the need of further Board action authorizing or directing such

4. **ENTIRE AGREEMENT; AMENDMENTS.** This instrument shall constitute the final and complete expression of the agreement among the Parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the Parties hereto.

5. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of all Parties hereto, each Party has complied with all of the requirements of law, and each Party has full power and authority to comply with the terms and provisions of this instrument.

6. **ASSIGNMENT.** This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other. Any purported assignment without such consent shall be void.

7. **DEFAULT.** A default by either Party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and/or specific performance.

8. **ENFORCEMENT.** In the event that any party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including interest accrued on an unsatisfied Funding Obligation, reasonable fees and costs incurred by the District incident to the collection of the Funding Obligation or for enforcement of the Lien, or reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

9. **THIRD PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the formal Parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the Parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the Parties hereto and their respective representatives, successors and assigns.

10. **CHOICE OF LAW.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

11. **ARM'S LENGTH.** This Agreement has been negotiated fully among the Parties as an arm's length transaction. The Parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the Parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any Party.

[SIGNATURES ON NEXT PAGE]

Attest:

Bella Tara Community Development District

Secretary / Assistant Secretary

By: _____
Its: _____

Whaley Farms, LLC
a Florida limited liability company

Witness

By: _____
Its: _____

EXHIBIT A: FY 2025 Budget

EXHIBIT A

FY 2025 Budget

SECTION VII

SECTION A

SECTION 1

MEMORANDUM

TO: DISTRICT MANAGERS

FROM: KUTAK ROCK LLP - TALLAHASSEE

DATE: MAY 17, 2024

RE: RECENTLY ENACTED 2024 LEGISLATION

[HB 7013](#)—the 2024 special districts omnibus bill—has been signed by Governor DeSantis. As a result, special districts have new requirements and deadlines spelled out in statute.

Among other things the bill:

- Requires all special districts to adopt goals and objectives along with performance measures and standards to determine if a district has met its goals and objectives; **this must be done by October 1, 2024**. We encourage District Managers to prepare standardized draft goals and objectives to be adopted by district boards. Although some district boards may wish to establish more detailed goals and objectives specifically tailored to the activities of their particular district, the majority may wish to adopt standardized goals and objectives that are germane to special districts. Kutak Rock would like to review proposed goals and objectives prior to presentation to district boards.
 - Each subsequent year, an annual report must be prepared describing the goals and objectives achieved or failed to be achieved by the district, as well as the performance measures and standards used by the district to make this determination. The annual report must be posted on the district's website by December 1. **The first of these annual reports is due December 1, 2025.**
- Beginning with the 2024 elections, establishes a term limit of 12 years for members of a *popularly elected* body governing an independent special district, unless the district's charter provides for more restrictive terms of office. The term limits **do not apply** to community development districts created under Chapter 190, F.S., or an independent special district created pursuant to a special act that provides that "any amendment to chapter 190 to grant additional powers constitutes a power of that district."
- Allows the Department of Commerce to declare certain independent special districts (**excluding community development districts**) and community redevelopment districts

KUTAKROCK

inactive if they report no revenue, expenditures, or debt for five consecutive years beginning no earlier than Oct. 1, 2018.

- States that independent special district boundaries shall only be changed by general law or special act. This language **does not apply** to a community development district established pursuant to Chapter 190, F.S.

SECTION C

SECTION 1



Memorandum

To: Board of Supervisors

From: District Management

Date: June 11, 2024

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives and Annual Reporting Form

Bella Tara Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes No

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes No

2. Financial Transparency and Accountability

Goal 2.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes No

Goal 2.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Goal 2.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes No

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Bella Tara Community Development District

District Manager: _____

Date: _____

Print Name: _____

Bella Tara Community Development District

SECTION 2

Bella Tara
Community Development District

Unaudited Financial Reporting
July 31, 2024



Table of Contents

1	<hr/>	Balance Sheet
2	<hr/>	General Fund
3	<hr/>	Capital Project Fund

Bella Tara
Community Development District
Combined Balance Sheet
July 31, 2024

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash			
Operating Account	\$ 5,667	\$ -	\$ 5,667
Due from Landowner	128	-	128
Due from Capital Projects Fund	4,131	-	4,131
Total Assets	\$ 9,927	\$ -	\$ 9,927
Liabilities:			
Accounts Payable	\$ 128	\$ 4,131	\$ 4,259
Due to Landowner	-	-	-
Total Liabilities	\$ 128	\$ 4,131	\$ 4,259
Fund Balance:			
Restricted for:			
Capital Projects	\$ -	\$ (4,131)	\$ (4,131)
Unassigned	9,799	-	9,799
Total Fund Balances	\$ 9,799	\$ (4,131)	\$ 5,667
Total Liabilities & Fund Balance	\$ 9,927	\$ -	\$ 9,927

Bella Tara
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending July 31, 2024

	Adopted Budget	Prorated Budget Thru 07/31/24	Actual Thru 07/31/24	Variance
Revenues				
Developer Contribution	\$ 97,970	\$ 81,642	\$ 53,816	\$ (27,826)
Total Revenues	\$ 97,970	\$ 81,642	\$ 53,816	\$ (27,826)
Expenditures:				
<u>General & Administrative:</u>				
Engineering	\$ 2,000	\$ 1,667	\$ -	\$ 1,667
Attorney	25,000	20,833	5,663	15,170
Annual Audit	5,500	-	-	-
Arbitrage Rebate	500	-	-	-
Dissemination Agent	1,000	-	-	-
Trustee Fees	5,500	-	-	-
Management Fees	48,000	40,000	31,250	8,750
Information Technology	-	-	1,500	(1,500)
Website Maintenance	915	763	1,000	(238)
Website Development	-	-	1,750	(1,750)
Telephone	200	167	-	167
Postage & Delivery	500	417	77	339
Insurance General Liability	5,500	5,500	5,000	500
Printing & Binding	500	417	50	367
Legal Advertising	1,750	1,458	883	575
Other Current Charges	750	625	1,150	(525)
Office Supplies	-	-	1	(1)
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 97,790	\$ 72,021	\$ 48,499	\$ 23,522
Total Expenditures	\$ 97,790	\$ 72,021	\$ 48,499	\$ 23,522
Excess (Deficiency) of Revenues over Expenditures	\$ 180	\$ 9,621	\$ 5,317	\$ (4,304)
Net Change in Fund Balance	\$ 180	\$ 9,621	\$ 5,317	\$ (4,304)
Fund Balance - Beginning	\$ -		\$ 4,482	
Fund Balance - Ending	\$ 180		\$ 9,799	

Bella Tara
Community Development District
Capital Projects Fund Series
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending July 31, 2024

	Adopted Budget	Prorated Budget Thru 07/31/24	Actual Thru 07/31/24	Variance
Revenues:				
Interest Income	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Improvements	-	-	-	-
Cost of Issuance	-	-	4,131	(4,131)
Total Expenditures	\$ -	\$ -	\$ 4,131	\$ (4,131)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (4,131)	\$ (4,131)
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ (4,131)	\$ (4,131)
Fund Balance - Beginning	\$ -	\$ -	\$ -	\$ -
Fund Balance - Ending	\$ -	\$ -	\$ (4,131)	\$ (4,131)

Bella Tara
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contribution	\$ -	\$ 8,375	\$ 7,524	\$ 4,333	\$ 10,949	\$ 7,253	\$ 2,923	\$ 7,237	\$ 1,889	\$ 3,333	\$ -	\$ -	\$ 53,816
Total Revenues	\$ -	\$ 8,375	\$ 7,524	\$ 4,333	\$ 10,949	\$ 7,253	\$ 2,923	\$ 7,237	\$ 1,889	\$ 3,333	\$ -	\$ -	\$ 53,816
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PR-FICA	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-
Attorney	742	779	268	1,579	-	248	448	1,472	128	-	-	-	5,663
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Assessment Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Arbitrage Rebate	-	-	-	-	-	-	-	-	-	-	-	-	-
Dissemination Agent	-	-	-	-	-	-	-	-	-	-	-	-	-
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	-	-	31,250
Property Appraiser	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology	150	150	150	150	150	150	150	150	150	150	-	-	1,500
Website Maintenance	100	100	100	100	100	100	100	100	100	100	-	-	1,000
Website Development	-	-	-	1,750	-	-	-	-	-	-	-	-	1,750
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	8	1	1	-	28	-	-	39	-	1	-	-	77
Insurance General Liability	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
Printing & Binding	1	-	-	-	-	-	41	-	4	3	-	-	50
Legal Advertising	-	84	171	163	-	-	-	52	413	-	-	-	883
Other Current Charges	-	146	265	-	546	41	38	38	38	38	-	-	1,150
Office Supplies	-	1	0	-	-	-	-	0	-	0	-	-	1
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 9,300	\$ 4,385	\$ 4,080	\$ 6,867	\$ 3,948	\$ 3,664	\$ 3,902	\$ 4,976	\$ 3,958	\$ 3,417	\$ -	\$ -	\$ 48,499
Excess (Deficiency) of Revenues over Expenditures	\$ (9,300)	\$ 3,990	\$ 3,444	\$ (2,534)	\$ 7,001	\$ 3,589	\$ (979)	\$ 2,260	\$ (2,069)	\$ (85)	\$ -	\$ -	\$ 5,317
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (9,300)	\$ 3,990	\$ 3,444	\$ (2,534)	\$ 7,001	\$ 3,589	\$ (979)	\$ 2,260	\$ (2,069)	\$ (85)	\$ -	\$ -	\$ 5,317

SECTION 3

Bella Tara

Community Development District

Funding Request #16

June 25, 2024

	PAYEE		GENERAL FUND
1	GMS-Central Florida, LLC Inv# 11 - Mgmt Fees & Expenses (Jun 24)	\$	3,379.35
2	Kutak Rock, LLP Inv# 3394842 - Attorneys Fees (Apr 24)	\$	448.00
	TOTAL	\$	3,827.35

(1) All Capital Related expenses will be reimbursed upon the issuance of Bonds.

Please make check payable to:

Bella Tara Community Development District
5385 N Nob Hill Road
Sunrise, FL 33351

GMS-Central Florida, LLC1001 Bradford Way
Kingston, TN 37763**Invoice****Invoice #:** 11**Invoice Date:** 6/1/24**Due Date:** 6/1/24**Case:****P.O. Number:****Bill To:**Bella Tara
219 E Livingston St
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - June 2024		3,125.00	3,125.00
Website Administration - June 2024		100.00	100.00
Information Technology - June 2024		150.00	150.00
Copies		4.35	4.35

Total \$3,379.35**Payments/Credits** \$0.00**Balance Due** \$3,379.35

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

May 20, 2024

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

ACH/Wire Transfer Remit To:
ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C # 24690470
Reference: Invoice No. 3394842
Client Matter No. 40123-1
Notification Email: eftgroup@kutakrock.com

Bella Tara Community Development District
Governmental Management Services - Central Florida, LLC
219 East Livingston Street
Orlando, FL 32801

Invoice No. 3394842
40123-1

Re: General Counsel

For Professional Legal Services Rendered

04/15/24	J. Earlywine	0.70	224.00	Conference call regarding interlocal agreement and funding of offsites; follow-up
04/21/24	J. Earlywine	0.30	96.00	Email regarding offsite road construction
04/25/24	J. Earlywine	0.20	64.00	Email regarding resignation
04/30/24	J. Earlywine	0.20	64.00	Confer with prior Board Supervisor and Ethics Commission regarding Form 1F filing; follow-up

TOTAL HOURS 1.40

TOTAL FOR SERVICES RENDERED \$448.00

TOTAL CURRENT AMOUNT DUE \$448.00

the 1990s, the number of people aged 65 and over in the United States is projected to increase from 20 million to 35 million (U.S. Census Bureau 1997).

As the number of people aged 65 and over increases, the number of people aged 75 and over is also expected to increase. In 1990, there were 10 million people aged 75 and over in the United States. By 2010, the number of people aged 75 and over is projected to increase to 17 million (U.S. Census Bureau 1997). The increase in the number of people aged 75 and over is expected to be particularly significant for women, as the number of women aged 75 and over is projected to increase from 6 million in 1990 to 11 million in 2010 (U.S. Census Bureau 1997).

The increase in the number of people aged 75 and over is expected to have significant implications for the health care system. As the number of people aged 75 and over increases, the number of people with chronic conditions is also expected to increase.

Chronic conditions are conditions that last for a long time or recur frequently. They include conditions such as heart disease, cancer, diabetes, and arthritis. Chronic conditions are a leading cause of disability and death in the United States. In 1990, chronic conditions were responsible for 40% of all deaths in the United States (U.S. Department of Health and Human Services 1997).

The increase in the number of people aged 75 and over is expected to have significant implications for the health care system. As the number of people aged 75 and over increases, the number of people with chronic conditions is also expected to increase.

Chronic conditions are conditions that last for a long time or recur frequently. They include conditions such as heart disease, cancer, diabetes, and arthritis. Chronic conditions are a leading cause of disability and death in the United States. In 1990, chronic conditions were responsible for 40% of all deaths in the United States (U.S. Department of Health and Human Services 1997).

The increase in the number of people aged 75 and over is expected to have significant implications for the health care system. As the number of people aged 75 and over increases, the number of people with chronic conditions is also expected to increase.

Chronic conditions are conditions that last for a long time or recur frequently. They include conditions such as heart disease, cancer, diabetes, and arthritis. Chronic conditions are a leading cause of disability and death in the United States. In 1990, chronic conditions were responsible for 40% of all deaths in the United States (U.S. Department of Health and Human Services 1997).

The increase in the number of people aged 75 and over is expected to have significant implications for the health care system. As the number of people aged 75 and over increases, the number of people with chronic conditions is also expected to increase.

Chronic conditions are conditions that last for a long time or recur frequently. They include conditions such as heart disease, cancer, diabetes, and arthritis. Chronic conditions are a leading cause of disability and death in the United States. In 1990, chronic conditions were responsible for 40% of all deaths in the United States (U.S. Department of Health and Human Services 1997).

The increase in the number of people aged 75 and over is expected to have significant implications for the health care system. As the number of people aged 75 and over increases, the number of people with chronic conditions is also expected to increase.

Chronic conditions are conditions that last for a long time or recur frequently. They include conditions such as heart disease, cancer, diabetes, and arthritis. Chronic conditions are a leading cause of disability and death in the United States. In 1990, chronic conditions were responsible for 40% of all deaths in the United States (U.S. Department of Health and Human Services 1997).

The increase in the number of people aged 75 and over is expected to have significant implications for the health care system. As the number of people aged 75 and over increases, the number of people with chronic conditions is also expected to increase.

Chronic conditions are conditions that last for a long time or recur frequently. They include conditions such as heart disease, cancer, diabetes, and arthritis. Chronic conditions are a leading cause of disability and death in the United States. In 1990, chronic conditions were responsible for 40% of all deaths in the United States (U.S. Department of Health and Human Services 1997).

The increase in the number of people aged 75 and over is expected to have significant implications for the health care system. As the number of people aged 75 and over increases, the number of people with chronic conditions is also expected to increase.

Bella Tara

Community Development District

Funding Request #17

July 23, 2024

	PAYEE		GENERAL FUND
1	GMS-Central Florida, LLC		
	Inv# 12 - Mgmt Fees & Expenses (Jul 24)	\$	3,379.21
2	Kutak Rock, LLP		
	Inv# 3410098 - Attorneys Fees (May 24)	\$	1,472.00
3	Osceola News Gazette		
	Inv# OSC94578777 - Notice of Meeting	\$	185.67
	Inv# OSC95335830 - RFP Audit Services	\$	227.00
	TOTAL	\$	5,263.88

(1) All Capital Related expenses will be reimbursed upon the issuance of Bonds.

Please make check payable to:

Bella Tara Community Development District
5385 N Nob Hill Road
Sunrise, FL 33351

GMS-Central Florida, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 12
Invoice Date: 7/1/24
Due Date: 7/1/24
Case:
P.O. Number:

Bill To:

Bella Tara
219 E Livingston St
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - July 2024		3,125.00	3,125.00
Website Administration - July 2024		100.00	100.00
Information Technology - July 2024		150.00	150.00
Office Supplies		0.03	0.03
Postage		0.88	0.88
Copies		3.30	3.30
Total			\$3,379.21
Payments/Credits			\$0.00
Balance Due			\$3,379.21

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

June 21, 2024

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3410098

Client Matter No. 40123-1

Notification Email: eftgroup@kutakrock.com

Bella Tara Community Development District
Governmental Management Services - Central Florida, LLC
219 East Livingston Street
Orlando, FL 32801

Invoice No. 3410098
40123-1

Re: General Counsel

For Professional Legal Services Rendered

05/14/24	J. Earlywine	0.30	96.00	Confer with Perry regarding open items; follow-up
05/15/24	J. Earlywine	0.60	192.00	Confer with Sullivan regarding construction agreement; confer with Perry regarding impact fees; follow-up
05/18/24	J. Earlywine	2.80	896.00	Prepare interlocal agreement and engineer's report for Kissimmee Park Road; review related documents and real estate records; email regarding same
05/24/24	J. Earlywine	0.50	160.00	Conference call regarding interlocal agreement; follow-up notes
05/26/24	J. Earlywine	0.40	128.00	Revise interlocal agreement; email regarding next steps
TOTAL HOURS		4.60		

KUTAK ROCK LLP

Bella Tara Community Development Distric

June 21, 2024

Client Matter No. 40123-1

Invoice No. 3410098

Page 2

TOTAL FOR SERVICES RENDERED \$1,472.00

TOTAL CURRENT AMOUNT DUE \$1,472.00

UNPAID INVOICES:

April 15, 2024	Invoice No. 3380180	248.21
May 20, 2024	Invoice No. 3394842	448.00

TOTAL DUE \$2,168.21

Invoice Details

Billed Account Name: Bella Tara Cdd
 Billed Account Number: CU80170639
 Invoice Number: 094578777000
 Invoice Amount: \$185.67
 Billing Period: 06/03/24 - 06/09/24
 Due Date: 07/09/24



INVOICE

Page 1 of 2

Invoice Details

Date	trunc Reference #	Description	Ad Size/ Units	Rate	Gross Amount	Total
✓ 06/03/24	OSC94578777	Classified Listings, Online Public Hearing/Bid/Misc_Legal 7644685				185.67

RECEIVED

JUN 17 2024

GMS-CF, LLC

Invoice Total: \$185.67

Account Summary

Current	1-30	31-60	61-90	91+	Unapplied Amount
185.67	0.00	0.00	0.00	0.00	0.00

Please detach and return this portion with your payment.

Remittance Section

Billed Period: 06/03/24 - 06/09/24
 Billed Account Name: Bella Tara Cdd
 Billed Account Number: CU80170639
 Invoice Number: 094578777000

Return Service Requested

5800000132 PRESORT PBPS001



BELLA TARA CDD
 STACIE VANDERBILT
 219 E LIVINGSTON ST
 ORLANDO FL 32801-1508

For questions regarding this billing, or change of address notification, please contact Customer Care:

Orlando Sentinel
 PO Box 8023
 Willoughby, OH 44096



All orders for (i) print, digital and/or preprint advertising ("Advertising Services") are subject to Publisher's Advertising Agreement Standard Terms and Conditions ("Ad Publication Terms and Conditions") available at <http://tribpub.com/ad-lo-terms> and (ii) services other than or in addition to publication and/or insertion of advertisements (such as sponsored content creation, website development, advertising strategy design, and search engine optimization, collectively "Creation and Digital Services") are subject to Publisher's Terms and Conditions Content Creation and Digital Services ("Digital Services Terms and Conditions" and collectively with the Ad Publication Terms and Conditions, the "Standards Terms and Conditions") available at <http://tribpub.com/ad-lo-terms>. The Standard Terms and Conditions may be updated from time to time. Your order will be subject to these invoice terms and conditions and the Standard Terms and Conditions as from time to time in effect on the date you place your order. By placing an order, you accept and agree to the Standard Terms and Conditions as from time to time in effect.

As used in these invoice terms and conditions, Tronc, Inc. and any and all of their respective affiliates, as defined in the Ad Publication Terms and Conditions as "Publisher" and in the Digital Services Terms and Conditions as "TI" shall be collectively referred to herein as "Publisher." The Client, as set forth on the face of this invoice, for whose benefit the Advertising Services and/or Creation and Digital Services have been provided, as defined in the Ad Publication Terms and Conditions as "Advertiser" and in the Digital Services Terms and Conditions as "Client," shall be collectively referred to herein as "Advertiser."

FINANCIAL RELATED TERMS

Payments and Disputes

Payment: All invoices shall be paid within 15 days of invoice date or as otherwise stated on the invoice/payment schedule set forth in the Insertion Order or the Statements of Work ("SOWs").

Agency Liability: Any obligation of an Advertiser, pursuant to the terms stated herein and as set forth in the Standard Terms and Conditions, may be satisfied by an advertising agency which has been duly appointed by Advertiser (or its duly appointed agent) to act on Advertiser's behalf or is otherwise authorized to act on behalf of the Advertiser, whether by express, implied, apparent or other authority (the "Agency"). As set forth in Section 11 of the incorporated Ad Publication Terms and Conditions and in Section 24 of the incorporated Digital Services Terms and Conditions, the Agency shall be liable (jointly and severally with the Advertiser) for payment for all Advertising Services and/or Creation and Digital Services provided and invoiced by each Publisher regardless of any contrary language in any past, contemporaneous or future writing, regardless of whether it receives payment from Advertiser and regardless of whether the identity of the Agency's client is known to such Publisher. In addition, Agency agrees: (a) Publisher will not be bound by any terms, conditions or provisions in any document contrary to the terms of this invoice; and (b) represents and warrants that, as agent for the Advertiser, it has all necessary authority to submit or enter into the Insertion Order or SOW and place an order with Publisher on behalf of the Advertiser. Agency will make available to Publisher upon request written confirmation of the relationship between Agency and Advertiser. This confirmation must include, among other representations, Advertiser's acknowledgement that Agency is its agent and is authorized to act on its behalf in connection with the Insertion Order, the SOW, the terms stated in this invoice and the Standard Terms and Conditions. In addition, upon the request of Publisher, Agency will confirm whether Advertiser has paid to Agency in advance funds sufficient to make payments pursuant to the Insertion Order or SOW.

Credit: Credit privileges may be suspended on any Advertiser account that is not paid in accordance with terms or exceeds approved credit limit. For prepaid Advertiser accounts, payment in the form of check, credit card or ACH must be received in advance of space deadline for Advertiser accounts that have not established credit with Publisher. If the Advertiser's account has established credit terms, payments on such accounts may be made by using a credit card; however, such payments must be made by the due date on the invoice. Payments in excess of \$2,500.00 cannot be paid using a credit card. It is the Advertiser's and its agent's responsibility to advise the Publisher's credit department immediately, via registered mail, of any change in business structure or status.

Pricing: For advertising inserts distributed via insertion in Publisher's newspaper and/or via Publisher's non-subscriber distribution program(s), quantity billed is based on the delivery quantity requirements provided by Publisher to Advertiser. Delivery quantity requirements are based on an estimate of circulation ordered plus an estimate for non-subscriber distribution, if any, plus provision for unsold copies of the newspapers, and an estimated amount for shipment and machine spoilage. Newspaper circulation is variable, therefore, it is recommended that Advertiser or its agent confirm delivery quantity requirements with their advertising sales representative just prior to ordering a print run. However, Publisher shall not be responsible nor provide rate adjustments for shortages or overages in delivery quantity requirements realized through circulation fluctuations or for circulation missed caused by shortages in the Advertiser's insert quantity provided. The terms and conditions of the Rate Cards that apply to the publications in which Advertiser has requested that Ads be published are expressly incorporated herein. If there is a conflict between your Insertion Order and the Rate Card, the Insertion Order will control.

Invoice Disputes: Advertiser and its agents waive any dispute regarding any item included in an invoice unless notice of such dispute is provided to Publisher within a reasonable period not to exceed 10 days.

Late Payment and Collections: Except for invoiced payments that Advertiser or its agent has successfully disputed, Advertiser and the Agency shall be responsible for all costs incurred by Publisher in connection with the collection of any amounts owing hereunder including, without limitation, collection fees, court costs and reasonable attorneys fees.

No Set-Off

Unless otherwise agreed to by all parties, neither Advertiser nor the Agency may set off against amounts due to Publisher under this invoice any amounts owed by Publisher to Advertiser or the Agency.

Taxes

All prices are exclusive of all sales, use and excise taxes, and any other similar taxes, duties and charges of any kind imposed by any governmental authority on any amount payable by Advertiser or the Agency. Advertiser and the Agency shall be responsible for all such charges, costs and taxes and all amounts paid and payable by Publisher in discharge of the foregoing taxes. This provision shall survive the termination of any agreement between Publisher and the Advertiser or Agency.

Other Services

Except as stated otherwise, payments by or on behalf of Advertiser to Publisher for services or goods other than advertising space, inserts and color shall not be applied toward any revenue totals set forth in the any agreement between Advertiser and Publisher.

Rate Changes & Postal Changes

Publisher shall have the right to revise the advertising rates for Advertising Services, as set forth in Section 7.3 of the Ad Publication Terms and Conditions, at any time upon notice to Advertiser or the Agency of such rates. Advertiser may terminate its agreement on the date the new rates become effective by giving written notice within 30 days of such termination. In the event of such termination, Advertiser and the Agency shall be liable for Ads published prior to such termination at the "Current Agreement Rate," defined as the billing rate in effect at the time of publication.

If the United States Postal Service implements a postage cost increase at any time, Advertiser and the Agency understand and agree that the advertising rates for Advertising Services shall be adjusted to reflect that increase automatically upon the effective date of the United States Postal Service increase.

Orlando Sentinel

MEDIA GROUP

Published Daily
ORANGE County, Florida

Sold To:

Bella Tara CDD - CU80170639
219 E Livingston St
Orlando, FL 32801

Bill To:

Bella Tara CDD - CU80170639
219 E Livingston St
Orlando, FL 32801

**State Of Florida
County Of Orange**

Before the undersigned authority personally
appeared

Rose Williams, who on oath says that he or
she is a duly authorized representative of the
ORLANDO SENTINEL, a DAILY
newspaper published in ORANGE County,
Florida; that the attached copy of
advertisement, being a Legal Notice in:

The matter of 11150-Public Hearing Notice
Was published in said newspaper by print in
the issues of, or by publication on the
newspaper's website, if authorized on Jun 03,
2024.

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



Rose Williams

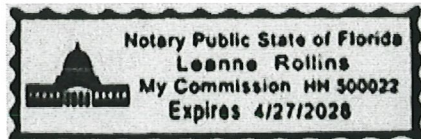
Signature of Affiant

Name of Affiant

Sworn to and subscribed before me on this 4 day of June, 2024,
by above Affiant, who is personally known to me (X) or who has produced identification ().



Signature of Notary Public



Name of Notary, Typed, Printed, or Stamped

7644685

**NOTICE OF MEETING BELLA TARA COMMUNITY
DEVELOPMENT DISTRICT**

A meeting of the Board of Supervisors of the Bella Tara Community Development District will be held on Wednesday, June 12, 2024 at 1:00 pm at the Hart Memorial Library, 211 E. Dakin Avenue, Kissimmee, FL 34741. The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law. Immediately following the adjournment of the Board of Supervisors meeting will be a meeting of the Audit Committee of the Bella Tara CDD. A copy of the meeting agenda may be obtained from the District Manager at 219 E. Livingston Street, Orlando, FL 32801, by calling 407-841-5524, during normal business hours, or via the District's website at <https://bellataracdd.com>. 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 Members, Staff or other individuals will participate by telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the Authority Office at (407) 841-5524 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service 1-800-955-8770, for aid in contacting the Authority Office.

George S. Flint
District Manager
Governmental Management Services -
Central Florida, LLC
6/03/2024 7644685

7644685

Invoice Details

Billed Account Name: Bella Tara Cdd
 Billed Account Number: CU80170639
 Invoice Number: 095335830000
 Invoice Amount: \$227.00
 Billing Period: 06/17/24 - 06/23/24
 Due Date: 07/23/24



INVOICE

Page 1 of 2

Invoice Details

Date	trunc Reference #	Description	Ad Size/ Units	Rate	Gross Amount	Total
06/17/24	OSC95335830	Classified Listings, Online BTA_AuditRFP_OS Notice 7652094				227.00

RECEIVED

JUL 01 2024

GMS-CF, LLC

Invoice Total: \$227.00

Account Summary

Current	1-30	31-60	61-90	91+	Unapplied Amount
412.67	0.00	0.00	0.00	0.00	0.00

Please detach and return this portion with your payment.

Remittance Section

Billed Period: 06/17/24 - 06/23/24
 Billed Account Name: Bella Tara Cdd
 Billed Account Number: CU80170639
 Invoice Number: 095335830000

Return Service Requested

6874000129 PRESORT PBPS001



BELLA TARA CDD
 STACIE VANDERBILT
 219 E LIVINGSTON ST
 ORLANDO FL 32801-1508

For questions regarding this billing, or change of address notification, please contact Customer Care:

Orlando Sentinel
 PO Box 8023
 Willoughby, OH 44096



All orders for (i) print, digital and/or preprint advertising ("Advertising Services") are subject to Publisher's Advertising Agreement Standard Terms and Conditions ("Ad Publication Terms and Conditions") available at <http://tribpub.com/ad-lo-terms> and (ii) services other than or in addition to publication and/or insertion of advertisements (such as sponsored content creation, website development, advertising strategy design, and search engine optimization, collectively "Creation and Digital Services") are subject to Publisher's Terms and Conditions Content Creation and Digital Services ("Digital Services Terms and Conditions") and collectively with the Ad Publication Terms and Conditions, the "Standards Terms and Conditions" available at <http://tribpub.com/ad-lo-terms>. The Standard Terms and Conditions may be updated from time to time. Your order will be subject to these invoice terms and conditions and the Standard Terms and Conditions as from time to time in effect on the date you place your order. By placing an order, you accept and agree to the Standard Terms and Conditions as from time to time in effect.

As used in these invoice terms and conditions, Tronc, Inc. and any and all of their respective affiliates, as defined in the Ad Publication Terms and Conditions as "Publisher" and in the Digital Services Terms and Conditions as "TI" shall be collectively referred to herein as "Publisher." The Client, as set forth on the face of this invoice, for whose benefit the Advertising Services and/or Creation and Digital Services have been provided, as defined in the Ad Publication Terms and Conditions as "Advertiser" and in the Digital Services Terms and Conditions as "Client," shall be collectively referred to herein as "Advertiser."

FINANCIAL RELATED TERMS

Payments and Disputes

Payment: All invoices shall be paid within 15 days of invoice date or as otherwise stated on the invoice/payment schedule set forth in the Insertion Order or the Statements of Work ("SOWs").

Agency Liability: Any obligation of an Advertiser, pursuant to the terms stated herein and as set forth in the Standard Terms and Conditions, may be satisfied by an advertising agency which has been duly appointed by Advertiser (or its duly appointed agent) to act on Advertiser's behalf or is otherwise authorized to act on behalf of the Advertiser, whether by express, implied, apparent or other authority (the "Agency"). As set forth in Section 11 of the incorporated Ad Publication Terms and Conditions and in Section 24 of the incorporated Digital Services Terms and Conditions, the Agency shall be liable (jointly and severally with the Advertiser) for payment for all Advertising Services and/or Creation and Digital Services provided and invoiced by each Publisher regardless of any contrary language in any past, contemporaneous or future writing, regardless of whether it receives payment from Advertiser and regardless of whether the identity of the Agency's client is known to such Publisher. In addition, Agency agrees: (a) Publisher will not be bound by any terms, conditions or provisions in any document contrary to the terms of this invoice; and (b) represents and warrants that, as agent for the Advertiser, it has all necessary authority to submit or enter into the Insertion Order or SOW and place an order with Publisher on behalf of the Advertiser. Agency will make available to Publisher upon request written confirmation of the relationship between Agency and Advertiser. This confirmation must include, among other representations, Advertiser's acknowledgement that Agency is its agent and is authorized to act on its behalf in connection with the Insertion Order, the SOW, the terms stated in this invoice and the Standard Terms and Conditions. In addition, upon the request of Publisher, Agency will confirm whether Advertiser has paid to Agency in advance funds sufficient to make payments pursuant to the Insertion Order or SOW.

Credit: Credit privileges may be suspended on any Advertiser account that is not paid in accordance with terms or exceeds approved credit limit. For prepaid Advertiser accounts, payment in the form of check, credit card or ACH must be received in advance of space deadline for Advertiser accounts that have not established credit with Publisher. If the Advertiser's account has established credit terms, payments on such accounts may be made by using a credit card; however, such payments must be made by the due date on the invoice. Payments in excess of \$2,500.00 cannot be paid using a credit card. It is the Advertiser's and its agent's responsibility to advise the Publisher's credit department immediately, via registered mail, of any change in business structure or status.

Pricing: For advertising inserts distributed via insertion in Publisher's newspaper and/or via Publisher's non-subscriber distribution program(s), quantity billed is based on the delivery quantity requirements provided by Publisher to Advertiser. Delivery quantity requirements are based on an estimate of circulation ordered plus an estimate for non-subscriber distribution, if any, plus provision for unsold copies of the newspapers, and an estimated amount for shipment and machine spoilage. Newspaper circulation is variable, therefore, it is recommended that Advertiser or its agent confirm delivery quantity requirements with their advertising sales representative just prior to ordering a print run. However, Publisher shall not be responsible nor provide rate adjustments for shortages or overages in delivery quantity requirements realized through circulation fluctuations or for circulation missed caused by shortages in the Advertiser's insert quantity provided. The terms and conditions of the Rate Cards that apply to the publications in which Advertiser has requested that Ads be published are expressly incorporated herein. If there is a conflict between your Insertion Order and the Rate Card, the Insertion Order will control.

Invoice Disputes: Advertiser and its agents waive any dispute regarding any item included in an invoice unless notice of such dispute is provided to Publisher within a reasonable period not to exceed 10 days.

Late Payment and Collections: Except for invoiced payments that Advertiser or its agent has successfully disputed, Advertiser and the Agency shall be responsible for all costs incurred by Publisher in connection with the collection of any amounts owing hereunder including, without limitation, collection fees, court costs and reasonable attorneys fees.

No Set-Off

Unless otherwise agreed to by all parties, neither Advertiser nor the Agency may set off against amounts due to Publisher under this invoice any amounts owed by Publisher to Advertiser or the Agency.

Taxes

All prices are exclusive of all sales, use and excise taxes, and any other similar taxes, duties and charges of any kind imposed by any governmental authority on any amount payable by Advertiser or the Agency. Advertiser and the Agency shall be responsible for all such charges, costs and taxes and all amounts paid and payable by Publisher in discharge of the foregoing taxes. This provision shall survive the termination of any agreement between Publisher and the Advertiser or Agency.

Other Services

Except as stated otherwise, payments by or on behalf of Advertiser to Publisher for services or goods other than advertising space, inserts and color shall not be applied toward any revenue totals set forth in the any agreement between Advertiser and Publisher.

Rate Changes & Postal Changes

Publisher shall have the right to revise the advertising rates for Advertising Services, as set forth in Section 7.3 of the Ad Publication Terms and Conditions, at any time upon notice to Advertiser or the Agency of such rates. Advertiser may terminate its agreement on the date the new rates become effective by giving written notice within 30 days of such termination. In the event of such termination, Advertiser and the Agency shall be liable for Ads published prior to such termination at the "Current Agreement Rate," defined as the billing rate in effect at the time of publication.

If the United States Postal Service implements a postage cost increase at any time, Advertiser and the Agency understand and agree that the advertising rates for Advertising Services shall be adjusted to reflect that increase automatically upon the effective date of the United States Postal Service increase.

Orlando Sentinel

MEDIA GROUP

Published Daily
ORANGE County, Florida

Sold To:

Bella Tara CDD - CU80170639
219 E Livingston St
Orlando, FL 32801

Bill To:

Bella Tara CDD - CU80170639
219 E Livingston St
Orlando, FL 32801

State Of Florida
County Of Orange

Before the undersigned authority personally appeared
Rose Williams, who on oath says that he or she is a duly authorized representative of the ORLANDO SENTINEL, a DAILY newspaper published in ORANGE County, Florida; that the attached copy of advertisement, being a Legal Notice in:

The matter of 11120-Advertisement for Bid Was published in said newspaper by print in the issues of, or by publication on the newspaper's website, if authorized on Jun 17, 2024.

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



Rose Williams

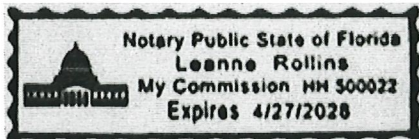
Signature of Affiant

Name of Affiant

Sworn to and subscribed before me on this 18 day of June, 2024,
by above Affiant, who is personally known to me (X) or who has produced identification ().



Signature of Notary Public



Name of Notary, Typed, Printed, or Stamped

7652094

**BELLA TARA
COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL
AUDIT SERVICES**

The Bella Tara Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the Fiscal Year ending September 30, 2024, with an option for four additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Osceola County and has a general administrative operating fund.

The Auditing entity submitting a proposal must be duly licensed under Chapter 173, Florida Statutes and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) hard copy and one (1) electronic copy of their proposal to GMS - CF, LLC, District Manager, 219 E. Livingston Street, Orlando, FL 32801, telephone (407) 841-5524, in an envelope marked on the outside "Auditing Services - Bella Tara Community Development District." Proposals must be received by Monday, July 15, 2024 at 2:00 P.M., at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

George S. Flint
Governmental Management Services -
Central Florida, LLC
District Manager

7652094

6/7/2024

7652094

the 1990s, the number of people in the UK who are aged 65 and over has increased from 10.5 million to 13.5 million (1990–2000) (ONS 2002).

There is a growing awareness of the need to address the health care needs of the elderly population. The Department of Health (2000) has set out a strategy for the NHS to meet the needs of the elderly population. This strategy is based on the following principles:

- To ensure that the NHS is able to meet the needs of the elderly population.
- To ensure that the NHS is able to meet the needs of the elderly population in a cost-effective manner.
- To ensure that the NHS is able to meet the needs of the elderly population in a way that is consistent with the values of the NHS.

The NHS is currently facing a number of challenges in meeting these principles. These challenges include:

- A growing elderly population.
- A growing number of people with long-term conditions.
- A growing number of people with mental health problems.
- A growing number of people with learning disabilities.

The NHS is currently facing a number of challenges in meeting these principles. These challenges include:

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- A growing number of people with long-term conditions.
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- A growing number of people with learning disabilities.

Bella Tara

Community Development District

Funding Request #18

August 27, 2024

	PAYEE		GENERAL FUND
1	GMS-Central Florida, LLC Inv# 13 - Mgmt Fees & Expenses (Aug 24)	\$	3,375.00
2	Kutak Rock, LLP Inv# 3424345 - Attorneys Fees (Jun 24)	\$	128.00
	TOTAL	\$	3,503.00

(1) All Capital Related expenses will be reimbursed upon the issuance of Bonds.

Please make check payable to:

Bella Tara Community Development District
5385 N Nob Hill Road
Sunrise, FL 33351

GMS-Central Florida, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 13
Invoice Date: 8/1/24
Due Date: 8/1/24
Case:
P.O. Number:

Bill To:

Bella Tara
219 E Livingston St
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - August 2024		3,125.00	3,125.00
Information Technology - August 2024		150.00	150.00
Website Administration - August 2024		100.00	100.00
Total			\$3,375.00
Payments/Credits			\$0.00
Balance Due			\$3,375.00

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

July 22, 2024

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3424345

Client Matter No. 40123-1

Notification Email: eftgroup@kutakrock.com

Bella Tara Community Development District
Governmental Management Services - Central Florida, LLC
219 East Livingston Street
Orlando, FL 32801

Invoice No. 3424345
40123-1

Re: General Counsel

For Professional Legal Services Rendered

06/12/24	J. Earlywine	0.40	128.00	Prepare for and attend Board meeting; follow-up
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TOTAL HOURS	0.40
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TOTAL FOR SERVICES RENDERED	\$128.00
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TOTAL CURRENT AMOUNT DUE	<u>\$128.00</u>
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SECTION 4

**BOARD OF SUPERVISORS MEETING DATES
BELLA TARA COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025**

The Board of Supervisors of the **Bella Tara Community Development District** will hold their regular meetings for Fiscal Year 2025 at 1:00 PM at the Hart Memorial Central Library, 211 E. Dakin Avenue, Kissimmee, Florida 34741, on the fourth Tuesday of the month, unless otherwise indicated, as follows:

October 22, 2024

November 26, 2024

December 24, 2024 (*Christmas Eve - consider rescheduling/cancelling*)

January 28, 2025

February 25, 2025

March 25, 2025

April 22, 2025

May 27, 2025

June 24, 2025

July 22, 2025

August 26, 2025

September 23, 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 the District Manager, Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, FL 32801; by calling (407) 841-5524, during normal business hours, or via the District's website at <https://bellataracdd.com>.

There may be occasions when one or more Supervisors or staff will participate by speaker 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 (407) 841-5524 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.

George S. Flint
District Manager
Governmental Management Services - Central Florida, LLC