Rizzetta & Company

Bella Vida
Community Development District

Board of Supervisors' Meeting
May 10, 2022

District Office:
9530 Marketplace Road, Suite 206
Fort Myers, Florida 33912
(239) 936-0913

www.bellavidacdd.org

Professionals in Community Management

BELLA VIDA
COMMUNITY DEVELOPMENT DISTRICT

Rizzetta & Company, Inc., 9530 Marketplace Road, Suite 206, Ft Myers, Florida 33912

Board of Supervisors	Sarona Weyant	Chairman
	Phyllis Roberts	Vice Chairman
	Steven Edick	Assistant Secretary
	Vacant	Assistant Secretary
	Erik Sandsmark	Assistant Secretary
District Manager	Belinda Blandon	Rizzetta & Company, Inc.
District Counsel	Lauren Gentry	KE Law Group
District Engineer	Brent Burford	Johnson Engineering, Inc.

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

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

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (239) 936-0913. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

BELLA VIDA COMMUNITY DEVELOPMENT DISTRICT

District Office · Ft. Myers, Florida · (239) 936-0913
Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

www.bellavidacdd.org

May 02, 2022

Board of Supervisors
Bella Vida Community
Development District

AGENDA

Dear Board Members:

The regular meeting of the Board of Supervisors of Bella Vida Community Development District will be held on **Tuesday, May 10, 2022 at 5:00 p.m.**, at the Bella Vida Clubhouse, 3427 Malagrotta Circle, Cape Coral, FL 33909. The following is the tentative agenda for this meeting:

1. CALL TO ORDER/ROLL CALL
2. AUDIENCE COMMENTS
3. BUSINESS ADMINISTRATION
- A. Consideration of the Minutes of the Board of Supervisors' Meeting held on February 08, 2022 ..... Tab 1
- B. Consideration of the Operation and Maintenance Expenditures for the Months of January, February, and March 2022 ..... Tab 2

4. BUSINESS ITEMS
- A. Appointment of Board Supervisor to Fill Seat #3, with a Term to Expire November 2024
- B. Consideration of Resolution 2022-02, Redesignating Officers of the District ..... Tab 3
- C. Consideration of Audit for Fiscal Year End 2021, as Prepared by Berger, Toombs, Elam, Gaines & Frank ..... Tab 4
- D. Presentation of Registered Voter Count ..... Tab 5
  1. Consideration of Resolution2022-03, Instructing that the Lee County Supervisor of Elections Conduct the District's General Elections ..... Tab 6
- E. Consideration of Solitude Lake Management Fee Increase ... Tab 7
- F. Consideration of Pinnacle Landscapes Proposals ..... Tab 8
  1. Sod Along Garden Street
  2. Landscaping Fill In Areas (under separate cover)
- G. Presentation of Proposed Budget for Fiscal Year 2022/2023. Tab 9
  1. Consideration of Resolution 2022-04, Approving a Proposed Budget for Fiscal Year 2022/2023 and Setting a Public Hearing Thereon ..... Tab 10

5. STAFF REPORTS
- A. District Counsel
- B. District Engineer
- C. District Manager ..... Tab 11
  1. Review of Campus Suite Website Compliance Report, March 2022, 1st Quarter ..... Tab 12

6. SUPERVISOR REQUESTS AND COMMENTS
7. ADJOURNMENT

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (239) 936-0913.

Very truly yours,

Belinda Blandon

Belinda Blandon
District Manager

cc: Lauren Gentry, KE Law Group

Tab 1

MINUTES OF MEETING

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

BELLA VIDA
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Bella Vida Community Development District was held on **Tuesday, February 08, 2022 at 5:01 p.m.** at the Bella Vida Clubhouse, 3427 Malagrotta Circle, Cape Coral, Florida 33909.

Present and constituting a quorum:

Sarona Weyant	**Board Supervisor, Chair**
Phyllis Roberts	**Board Supervisor, Vice Chair**
Rose Harmer	**Board Supervisor, Assistant Secretary**
Eric Sandsmark	**Board Supervisor, Assistant Secretary (joined meeting in progress at 5:19 p.m.)**

Also present were:

Belinda Blandon	**District Manager, Rizzetta & Company, Inc.**
Lauren Gentry	**District Counsel, KE Law Group**
Brent Burford	**District Engineer, Johnson Engineering, Inc.**
Audience	

FIRST ORDER OF BUSINESS **Call to Order**

Ms. Blandon called the meeting to order and read roll call.

SECOND ORDER OF BUSINESS **Public Comment**

Ms. Blandon opened the floor to comments from the public. There were none.

THIRD ORDER OF BUSINESS **Consideration of the Minutes of the Board of Supervisors' Meeting held on November 09, 2021**

Ms. Blandon presented the minutes of the Board of Supervisors' meeting held on November 09, 2021 and asked if there were any questions. There were none.

> On a Motion by Ms. Roberts, seconded by Ms. Harmer, with all in favor, the Board Approved the Minutes of the Board of Supervisors' Meeting held on November 09, 2021, for the Bella Vida Community Development District.

DRAFT

FOURTH ORDER OF BUSINESS **Consideration of the Operations and Maintenance Expenditures for the Months of October, November, and December 2021**

Ms. Blandon advised that the expenditures for the period of October 1-31, 2021 total $31,229.30, the expenditures for the period of November 1-30, 2021 total $13,403.91, and the expenditures for the period of December 1-31, 2021 total $15,567.82. She asked if there were any questions regarding any item of expenditure. Ms. Blandon responded to questions from the Board.

> On a Motion by Ms. Roberts, seconded by Ms. Harmer, with all in favor, the Board Approved the Operation and Maintenance Expenditures for the Month of October 2021 ($31,229.30), the Month of November 2021 ($13,403.91), and the Month of December 2021 ($15,567.87), for the Bella Vida Community Development District.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2022-01, Adopting Amended Prompt Payment Policies**

Ms. Gentry provided an overview of the prompt payment policies advising that the changes are administrative in nature.

Mr. Sandsmark joined the meeting in progress at 5:19 p.m.

> On a Motion by Ms. Weyant, seconded by Ms. Roberts, with all in favor, the Board Adopted Resolution 2022-01, Amending Prompt Payment Policies, for the Bella Vida Community Development District.

SIXTH ORDER OF BUSINESS **Consideration of Earth Tech Environmental Proposal for Selective Native Vegetation Trimming and Removal**

Mr. Burford reviewed the proposal from Earth Tech Environmental, totaling $7,000.00, for selective native vegetation trimming and removal. Board discussion ensued regarding providing notice to residents and further letting residents know that no dumping is allowed within the preserves. Ms. Gentry advised that she would provide wording and form of letter to be provided to residents.

> On a Motion by Ms. Weyant, seconded by Mr. Sandsmark, with all in favor, the Board Approved the Earth Tech Environmental Proposal for Selective Native Vegetation Trimming and Removal, totaling $7,000.00, Subject to Preparation of an Agreement by Counsel, for the Bella Vida Community Development District.

DRAFT

SEVENTH ORDER OF BUSINESS **Staff Reports**

A. District Counsel
Ms. Gentry reported on the new legislative session and bills that may impact CDD's.

B. District Engineer
Mr. Burford advised that he had no report but would be happy to answer any questions. There were none.

C. District Manager
Ms. Blandon provided an overview of the District Management Report as provided in the agenda package and asked if there were any questions. There were none. She further provided an overview of the Campus Suite website compliance report for the fourth quarter of 2021.

Ms. Blandon advised that the next regular meeting of the Board of Supervisors is scheduled for Tuesday, May 10, 2022 at 5:00 p.m.

Board discussion ensued regarding plantings along De Navarra Parkway. Ms. Blandon advised that she would reach out to Mr. Fey to get his recommendations for layering or a tiered look.

EIGHTH ORDER OF BUSINESS **Supervisor Requests and Audience Comments**

Ms. Blandon asked if there were any Supervisor requests or comments.

Ms. Harmer presented her resignation to the Board.

On a Motion by Mr. Sandsmark, seconded by Ms. Roberts, with all in favor, the Board Accepted the Resignation of Board Supervisor Rose Harmer, for the Bella Vida Community Development District.

The Board asked that Ms. Gentry work with Ms. Blandon to provide a letter to the HOA to be sent to all residents within the community regarding the open seat on the Board.

Ms. Blandon opened the floor to audience questions and comments.

And audience member addressed Ms. Blandon regarding obtaining a payoff for the bond portion of their assessment. Ms. Blandon advised that she would have her associate provide the information.

NINTH ORDER OF BUSINESS **Adjournment**

Ms. Blandon advised that there was no further business to come before the Board and asked for a motion to adjourn.

DRAFT

On a Motion by Ms. Roberts, seconded by Mr. Sandsmark, with all in favor, the Board adjourned the meeting at 5:49 p.m., for the Bella Vida Community Development District.

_____ _____
Secretary/Assistant Secretary Chairman/Vice Chairman

DRAFT

Tab 2

BELLA VIDA COMMUNITY DEVELOPMENT DISTRICT

District Office · Ft. Myers, Florida · (239) 936-0913
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.bellavidacdd.org

Operation and Maintenance Expenditures
January 2022
For Board Approval

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

The total items being presented: **$ 39,739.05**

Approval of Expenditures:

_____

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Bella Vida Community Development District

Paid Operation & Maintenance Expenditures

January 1, 2022 Through January 31, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Innersync	000794	20072	Quarterly Website Service 01/22	$ 384.38
Johnson Engineering, Inc.	000792	20170285-004 INV 1	Engineering Services Through 12/12/21	$ 1,650.00
KE Law Group, PLLC	000795	897	Legal Service 12/21	$ 119.50
Pinnacle Landscapes, Inc.	000796	13738	Landscape Maintenance 12/21	$ 6,110.00
Pinnacle Landscapes, Inc.	000796	13786	Irrigation Repairs 12/21	$ 298.75
Pinnacle Landscapes, Inc.	000797	13802	Landscape Maintenance 01/22	$ 9,500.00
Pinnacle Landscapes, Inc.	000797	13803	Plant Installation 01/22	$ 16,957.00
Rizzetta & Company, Inc.	000793	INV0000064556	District Management Fees 01/22	$ 3,596.42
Solitude Lake Management, LLC	000798	PI-A00740614	Lake & Pond Management Services 01/22	$ 1,123.00
Report Total				**$ 39,739.05**

BELLA VIDA COMMUNITY DEVELOPMENT DISTRICT

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Operation and Maintenance Expenditures
February 2022
For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from February 1, 2022 through February 28, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **$ 12,507.01**

Approval of Expenditures:

_____

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Bella Vida Community Development District

Paid Operation & Maintenance Expenditures

February 1, 2022 Through February 28, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Erik Sandsmark	805	ES020822	Board of Supervisor Meeting 02/08/22	$ 200.00
KE Law Group, PLLC	802	1193	Legal Service 01/22	$ 516.17
Office Dynamics	803	34251	6 Agenda Books Copied/Bound/Shipped 02/22	$ 228.67
Phyllis J. Roberts	804	PR020822	Board of Supervisor Meeting 02/08/22	$ 200.00
Pinnacle Landscapes, Inc.	800	13834	Landscape Maintenance 01/22	$ 5,875.00
Pinnacle Landscapes, Inc.	800	13883	Irrigation Repairs 01/22	$ 367.75
Rizzetta & Company, Inc.	799	INV0000065395	District Management Fees 02/22	$ 3,596.42
Rose Harmer	801	RH020822	Board of Supervisor Meeting 02/08/22	$ 200.00
Sarona Rahn Weyant	806	SW020822	Board of Supervisor Meeting 02/08/22	$ 200.00
Solitude Lake Management, LLC	807	PI-A00755050	Lake & Pond Management Services 02/22	$ 1,123.00
Report Total				$ 12,507.01

BELLA VIDA COMMUNITY DEVELOPMENT DISTRICT

District Office · Ft. Myers, Florida · (239) 936-0913
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
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Operation and Maintenance Expenditures
March 2022
For Board Approval

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

The total items being presented: **$ 21,333.46**

Approval of Expenditures:

_____

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Bella Vida Community Development District

Paid Operation & Maintenance Expenditures

March 1, 2022 Through March 31, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Berger, Toombs, Elam, Gaines & Frank	809	356696	Audit Services FY 20/21	$ 3,090.00
Johnson Engineering, Inc.	808	20170285-001 INV 36	Engineering Services Through 02/13/22	$ 350.00
Johnson Engineering, Inc.	810	20170285-004 INV 2	Engineering Services Through 02/13/22	$ 550.00
KE Law Group, PLLC	813	1474	Legal Service 02/22	$ 2,347.16
Pinnacle Landscapes, Inc.	811	13895	Landscape Maintenance 02/22	$ 5,875.00
Pinnacle Landscapes, Inc.	811	13965	Irrigation Repairs 02/22	$ 361.25
Rizzetta & Company, Inc.	812	INV0000066311	District Management Fees 03/22	$ 3,596.42
Solitude Lake Management, LLC	815	PI-A00772976	Lake & Pond Management Services 03/22	$ 1,123.00
US Bank	814	6438130	Trustee Fees Series 2021 02/01/22-01/31/2023	$ 4,040.63
Report Total				**$ 21,333.46**

Tab 3

RESOLUTION 2022-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF BELLA VIDA COMMUNITY DEVELOPMENT DISTRICT REDESIGNATING OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Bella Vida Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within the City of Cape Coral, Lee County, Florida; and

WHEREAS, the Board of Supervisors of the District desires to redesignate Officers of the District.

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

Section 1. _____ is appointed Chairman.

Section 2. _____ is appointed Vice Chairman.

Section 3. _____ is appointed Assistant Secretary.
_____ is appointed Assistant Secretary.
_____ is appointed Assistant Secretary.
Belinda Blandon is appointed Assistant Secretary.
Melissa Dobbins is appointed Assistant Secretary.

Section 4. This Resolution supersedes any prior appointments made by the Board for Chairman and Vice-Chairman and Assistant Secretary; however, prior appointments by the Board for Secretary, Treasurer and Assistant Treasurer remain unaffected by this Resolutions.

Section 5. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 10TH DAY OF MAY, 2022.

BELLA VIDA COMMUNITY DEVELOPMENT DISTRICT

_____
CHAIRMAN / VICE CHAIRMAN

ATTEST:

_____
SECRETARY / ASSISTANT SECRETARY

Tab 4

Bella Vida Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2021

Bella Vida Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2021

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Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Bella Vida Community Development District
City of Cape Coral, Florida

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

To the Board of Supervisors
Bella Vida Community Development District

Opinion

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

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated February 15, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bella Vida Community Development District's internal control over financial reporting and compliance.

Berger Toombs Elam
Gaines + Frank

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

February 15, 2022

Bella Vida Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021

Management's discussion and analysis of Bella Vida Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities for the fiscal year ended September 30, 2021. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

Financial Highlights

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

- The District's total liabilities exceeded total assets and deferred outflows of resources by $(666,941) (net position). Unrestricted net position for Governmental Activities was $187,464. Net investment in capital assets was $(913,842) and restricted net position was $59,437.

- Governmental activities revenues totaled $506,623 while governmental activities expenses totaled $593,778.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

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

Net Position

	Governmental Activities	
	2021	**2020**
Current assets	$ 196,437	$ 192,911
Restricted assets	81,583	287,104
Capital assets, net	1,591,245	1,741,728
Total Assets	1,869,265	2,221,743
Deferred outflows of resources	25,913	-
Current liabilities	166,119	176,529
Non-current liabilities	2,396,000	2,625,000
Total Liabilities	2,562,119	2,801,529
Net Position		
Net investment in capital assets	(913,842)	(983,272)
Restricted	59,437	226,076
Unrestricted	187,464	177,410
Total Net Position	$ (666,941)	$ (579,786)

The decrease in capital assets is primarily the result of depreciation in the current year.

The decrease in restricted assets and restricted net position is related to the use of available funds in conjunction with the bond refunding in the current year.

The increase in deferred outflows of resources is related to the deferred amount on refunding generated as a result of the bond refunding in the current year.

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

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

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

Change in Net Position

	Governmental Activities	
	2021	2020
Program Revenues		
Charges for services	$ 506,570	$ 488,771
General Revenues		
Investment earnings	53	3,814
Total Revenues	506,623	492,585
Expenses		
General government	82,247	97,108
Physical environment	314,408	298,631
Interest and other charges	197,123	149,761
Total Expenses	593,778	545,500
Change in Net Position	(87,155)	(52,915)
Net Position - Beginning of Year	(579,786)	(526,871)
Net Position - End of Year	$ (666,941)	$ (579,786)

The increase in charges for services primarily relates to the increase in special assessments in the current year.

The decrease in general government is primarily related to the decrease in engineering fees and disclosure report expenses in the current year.

The increase in physical environment is related to the increase in landscape maintenance expenses in the current year.

The increase in interest and other charges is related to the bond refunding in the current year.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

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

	Governmental Activities	
Description	**2021**	**2020**
Infrastructure	$ 3,622,765	$ 3,622,765
Accumulated depreciation	(2,031,520)	(1,881,037)
Total Capital Assets (Net)	$ 1,591,245	$ 1,741,728

The activity for the year consisted of $150,483 in depreciation.

General Fund Budgetary Highlights

Actual expenditures were less than the total budget for the year ended September 30, 2021 because of less aquatic maintenance and engineer expenditures than were anticipated.

There were no amendments to the budget.

Debt Management

Governmental Activities debt includes the following:

- In August 2006, the District issued $4,950,000 Series 2006 Special Assessment Bonds. These bonds were issued to finance the costs of the Series 2006 Project. The Series 2006 Bonds were refunded and redeemed in the current year.

- In January 2021, the District issued $2,639,000 Series 2021 Special Assessment Refunding Bonds. These bonds were issued to refund and redeem the outstanding Series 2006 Special Assessment Bonds. The balance outstanding at September 30, 2021 was $2,531,000.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Bella Vida Community Development District does not expect any economic factors to have any significant effect on the financial positions or results of operation of the District in fiscal year 2022.

Request for Information

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

Bella Vida Community Development District
STATEMENT OF NET POSITION
September 30, 2021

	Governmental Activities
ASSETS	
Current Assets	
Cash	$ 191,827
Investments	10
Prepaid expenses	4,600
Total Current Assets	196,437
Non-Current Assets	
Restricted assets	
Investments	81,583
Capital Assets, Being Depreciated	
Infrastructure	3,622,765
Less: accumulated depreciation	(2,031,520)
Total Non-Current Assets	1,672,828
Total Assets	1,869,265
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding	25,913
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	8,973
Accrued interest	22,146
Bonds payable - current portion	135,000
Total Current Liabilities	166,119
Non-Current Liabilities	
Bonds payable	2,396,000
Total Liabilities	2,562,119
NET POSITION	
Net investment in capital assets	(913,842)
Restricted for debt service	59,437
Unrestricted	187,464
Total Net Position	$ (666,941)

See accompanying notes to financial statements.

Bella Vida Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expense) Revenues and Changes in Net Position Governmental Activities
Governmental Activities			
General government	$ (82,247)	$ 85,600	$ 3,353
Physical environment	(314,408)	170,609	(143,799)
Interest and other charges	(197,123)	250,361	53,238
Total Governmental Activities	$ (593,778)	$ 506,570	(87,208)

General revenues:	
Investment earnings	53
Change in Net Position	(87,155)
Net Position - Beginning of year	(579,786)
Net Position - End of year	$ (666,941)

See accompanying notes to financial statements.

Bella Vida Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2021

	General	Debt Service	Total Governmental Funds
ASSETS			
Cash	$ 191,827	$ -	$ 191,827
Investments	10	-	10
Prepaid expenses	4,600	-	4,600
Restricted assets			
Investments, at fair value	-	81,583	81,583
Total Assets	$ 196,437	$ 81,583	$ 278,020
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable and accrued expenses	$ 8,973	$ -	$ 8,973
FUND BALANCES			
Nonspendable - prepaid expenses	4,600	-	4,600
Restricted			
Debt service	-	81,583	81,583
Unassigned	182,864	-	182,864
Total Fund Balances	187,464	81,583	269,047
Total Liabilities and Fund Balances	$ 196,437	$ 81,583	$ 278,020

See accompanying notes to financial statements.

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

Total Governmental Fund Balances	$	269,047
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets being depreciated, infrastructure, $3,622,765, net of accumulated depreciation, $(2,031,520), used in governmental activities are not financial resources and; therefore, are not reported at the fund level.		1,591,245
Deferred amount on refunding, net is not a current financial resource, and therefore is not reported at the fund level.		25,913
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported at the fund level.		(2,531,000)
Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported at the fund level.		(22,146)
Net Position of Governmental Activities	$	(666,941)

See accompanying notes to financial statements.

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

	General	Debt Service	Total Governmental Funds
REVENUES			
Special assessments	$ 256,209	$ 250,361	$ 506,570
Investment earnings	17	36	53
Total Revenues	256,226	250,397	506,623
EXPENDITURES			
Current			
General government	82,247	-	82,247
Physical environment	163,925	-	163,925
Debt service			
Principal	-	2,833,000	2,833,000
Interest	-	117,943	117,943
Other debt service	-	143,975	143,975
Total Expenditures	246,172	3,094,918	3,341,090
Excess of revenues over/(under) expenditures	10,054	(2,844,521)	(2,834,467)
Other Financing Sources/(Uses)			
Issuance of long-term debt	-	2,639,000	2,639,000
Net change in fund balances	10,054	(205,521)	(195,467)
Fund Balances - Beginning of year	177,410	287,104	464,514
Fund Balances - End of year	$ 187,464	$ 81,583	$ 269,047

See accompanying notes to financial statements.

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

Net Change in Fund Balances - Total Governmental Funds	$ (195,467)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures; however, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current period.	(150,483)
The issuance of new debt is an other financing source at the fund level, however, it increases liabilities at the government-wide level.	(2,639,000)
Certain payments to the escrow agent in a bond refunding are recognized as other debt service costs at the fund level, however, at the government-wide these costs increase the deferred amount on refunding.	27,160
Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	2,833,000
The deferred amount on refunding is amortized at the government-wide level as interest over the life of the associated bonds payable. This is the current year amount amortized.	(1,247)
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest expenditures are reported when due. This is the net amount between the prior year and the current year accruals.	38,882
Change in Net Position of Governmental Activities	$ (87,155)

See accompanying notes to financial statements.

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	$ 255,137	$ 255,137	$ 256,209	$ 1,072
Investment earnings	-	-	17	17
Total Revenues	255,137	255,137	256,226	1,089
Expenditures				
Current				
General government	99,566	99,566	82,247	17,319
Physical environment	155,571	155,571	163,925	(8,354)
Total Expenditures	255,137	255,137	246,172	8,965
Net change in fund balances	-	-	10,054	10,054
Fund Balances - Beginning of year	-	-	177,410	177,410
Fund Balances - End of year	$ -	$ -	$ 187,464	$ 187,464

See accompanying notes to financial statements.

Bella Vida Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

The District was established on April 24,2006 by Ordinance 48-06 of the City of Cape Coral, Florida. The District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is governed by a five-member Board of Supervisors. The Supervisors are elected on an at-large basis by the qualified electors of the District. The District operates within the criteria established by Chapter 190, Florida Statutes. The Board has the responsibility for allocating and levying assessments, approving budgets, exercising control over facilities and properties, controlling the use of funds generated by the District, approving the hiring and firing of key personnel, and financing improvements.

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

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

2. Measurement Focus and Basis of Accounting

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

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

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

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

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

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

b. Fund Financial Statements

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

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

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

The District has various policies governing the fund balance classifications.

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

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

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

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

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

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

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

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

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

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

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Debt Service Fund – The Debt Service Fund accounts for debt service requirements to retire certain special assessment revenue refunding bonds which were used to refinance existing debt. The bond series is secured by a pledge of debt service special assessment revenues in any fiscal year related to the improvements. A lien is placed on all benefited land in relationship to the debt outstanding.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as special assessment bonds, be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Deferred Outflows of Resources, Liabilities and Net Position or Equity

a. Cash and Investments

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

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

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Deferred Outflows of Resources, Liabilities and Net Position or Equity (Continued)

b. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported as "internal balances".

c. Net Position

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted, or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's bond covenants and other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

d. Capital Assets

Capital assets, which includes infrastructure, are reported in the applicable governmental activities column.

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

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

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

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

Infrastructure	15-25 years

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Deferred Outflows of Resources, Liabilities and Net Position or Equity (Continued)

e. Deferred Outflows of Resources

Deferred outflows of resources is the consumption of net position by the government that is applicable to a future reported period. Deferred amount on refunding is amortized and recognized as a component of interest expense over the life of the bond.

f. Budgets

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

NOTE B – CASH AND INVESTMENTS

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2021, the District's bank balance was $192,327 and the carrying value was $191,827. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

NOTE B – CASH AND INVESTMENTS (CONTINUED)

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

Investment	Maturity	Fair Value
First American Treasury Obligation	13 days*	$ 81,583
Florida PRIME	49 days*	10
Total		$ 81,593

*Maturity is a weighted maturity.

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

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

Based on the criteria in the preceding paragraph, the investment in First American Treasury Obligations is a Level 1 asset.

Interest Rate Risk

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

Credit Risk

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

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investment in the First American Treasury Obligations is approximately 100% of the District’s total investments.

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

NOTE C – SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments imposed on assessable lands located within the District. Assessments may be levied on property to pay for the operation and maintenance of the District, as well as to pay for debt service on the District's Bonds. The fiscal year for which the annual operation and maintenance assessments may be levied beings October 1, and when such annual assessments are collected on the tax roll, discounts are available for payments through February 28, and assessments become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

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

NOTE D – CAPITAL ASSETS

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

	October 1, 2020	Additions	Disposals	September 30, 2021
Governmental Activities:				
Capital assets, being depreciated:				
Infrastructure	$ 3,622,765	$ -	$ -	$ 3,622,765
Less accumulated depreciation for:				
Infrastructure	(1,881,037)	(150,483)	-	(2,031,520)
Governmental Activities Capital Assets, net	$ 1,741,728	$ (150,483)	$ -	$ 1,591,245

Depreciation of $150,483 was charged to physical environment.

NOTE E – LONG-TERM DEBT

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

Long-term debt at October 1, 2020	$ 2,725,000
Issuance of long-term debt	2,639,000
Principal payments	(2,833,000)
Long-term debt at September 30, 2021	$ 2,531,000

NOTE E – LONG-TERM DEBT (CONTINUED)

Special Assessment Refunding Bonds

Long-term debt is comprised of the following:

$2,639,000 Special Assessment Refunding Bonds, Series 2021 due in annual principal installments, beginning May 1, 2021. Interest is due semi-annually on May 1 and November 1, beginning May 1, 2021, at a rate of 2.100% with a maturity date of May 1, 2037. Current portion is $135,000.	$ 2,531,000

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

Year Ending September 30,	Principal	Interest	Total
2022	$ 135,000	$ 53,151	$ 188,151
2023	137,000	50,316	187,316
2024	140,000	47,439	187,439
2025	143,000	44,499	187,499
2026	146,000	41,496	187,496
2027-2031	780,000	160,104	940,104
2032-2036	866,000	74,676	940,676
2037	184,000	3,864	187,864
Totals	$ 2,531,000	$ 475,545	$ 3,006,545

In January 2021, the District issued $2,639,000 of Series 2021 Special Assessment Refunding Bonds which retired the Series 2006 Special Assessment Bonds. The current refunding of the Series 2006 Special Assessment Bonds resulted in a deferred amount on refunding of $27,160. As a result of this transaction, the District decreases its aggregate debt payment by $749,238 over the next 16 years and realized an economic gain of approximately $863,462.

Summary of Significant Bonds Resolution Terms and Covenants

The Trust Indenture established certain restrictions and requirements relating to the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service.

NOTE F – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no claims or settled claims filed within the last three years.

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors
Bella Vida Community Development District
City of Cape Coral, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Bella Vida Community Development District, as of and for the year ended September 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated February 15, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Bella Vida Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bella Vida Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Bella Vida Community Development District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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

Board of Supervisors
Bella Vida Community Development District

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Berger Toombs Elam
Gaines + Frank

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

February 15, 2022

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
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Fort Pierce, Florida 34950

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MANAGEMENT LETTER

To the Board of Supervisors
Bella Vida Community Development District
City of Cape Coral, Florida

Report on the Financial Statements

We have audited the financial statements of the Bella Vida Community Development District as of and for the year ended September 30, 2021, and have issued our report thereon dated February 15, 2022.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated February 15, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. The following findings or recommendations were included in the preceding financial audit report.

To the Board of Supervisors
Bella Vida Community Development District

2020-01 Budget

Observation: Actual expenditures exceeded appropriations in the General Fund for the year ended September 30, 2020.

Recommendation: The District should amend the budget during the year or within statutory guidelines to ensure that all expenditures are properly budgeted.

Management Response: The District was unable to amend the budget for the year ended September 30, 2020, prior to the statutory deadline. The District will amend the budget for any future years in which actual expenditures exceed appropriations in the General Fund.

Status: The finding was corrected in the current year.

Financial Condition and Management

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

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

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

Specific Information

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

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

1) The total number of district employees compensated in the last pay period of the District's fiscal year: The District did not have any employees.
2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 1

To the Board of Supervisors
Bella Vida Community Development District

3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: N/A
4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: $19,078.11
5) Each construction project with a total cost of at least $65,000 approved by the District that is scheduled to begin on or after October 1, 2020, together with the total expenditures for such project: The District had no construction projects during the year.
6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: There were no amendments to the FY 2021 budget.

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

7) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund $435.64 - $1,340.42 and the Debt Service Fund $430.08- $1,323.32.
8) The amount of special assessments collected by or on behalf of the District: Total Special Assessments collected was $506,570
9) The total amount of outstanding bonds issued by the District and the terms of such bonds: $2,531,000, matures November 1, 2037.

Additional Matters

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

Purpose of this Letter

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

Berger Toombs Elam
Gaines + Frank

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

February 15, 2022

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

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

To the Board of Supervisors
Bella Vida Community Development District
City of Cape Coral, Florida

We have examined Bella Vida Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2021. Management is responsible for Bella Vida Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Bella Vida Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Bella Vida Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Bella Vida Community Development District 's compliance with the specified requirements.

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

Berger Toombs Elam
Gaines + Frank

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

February 15, 2022

Tab 5

RIZZETTA & COMPANY, INC.

9530 MARKETPLACE RD #206
FORT MYERS FL 33912

Lee County – Community Development Districts **04/15/2022**
FLORIDA

NAME OF COMMUNITY DEVELOPMENT DISTRICT	NUMBER OF REGISTERED VOTERS AS OF 04/15/2022
Bella Vida	731
[redacted]	[redacted]
[redacted]	[redacted]
[redacted]	[redacted]
[redacted]	[redacted]

Tammy Lipa – Voice: 239-533-6329
Email: tlipa@lee.vote

Send to: Kari Hardwick Khardwick@Rizzetta.Com Phone: 239-936-0913
Cc: Belinda Blandon: Bblandon@Rizzetta.com

Tab 6

RESOLUTION 2022-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BELLA VIDA COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3)(A)(2)(C), FLORIDA STATUTES AND INSTRUCTING THAT THE LEE COUNTY SUPERVISOR OF ELECTIONS CONDUCT THE DISTRICT'S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FORTH THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Bella Vida Community Development District (**"District"**) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within the City of Cape Coral, Lee County, Florida; and

WHEREAS, the Board of Supervisors of the District (**"Board"**) seeks to implement Section 190.006(3)(A)(2)(c), Florida Statutes, and to instruct the Lee County Supervisor of Elections (**"Supervisor"**) to conduct the District's elections by the qualified electors of the District at the 2022 general election (**"General Election"**).

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

1. **CURRENT BOARD MEMBERS. The Board is currently made up of the following individuals, seats and terms:**

Seat Number	Supervisor	Term Expiration Date
1	Steven Edick	November 2024
2	Sarona Weyant	November 2024
3	Vacant	November 2024
4	Erik Sandsmark	November 2022
5	Phyllis Roberts	November 2022

2. **GENERAL ELECTION SEATS.** Seat 4, currently held by Erik Sandsmark, and Seat 5, currently held by Phyllis Roberts are scheduled for the General Election in November 2022. The District Manager is hereby authorized to notify the Supervisor of Elections as to what seats are subject to General Election for the current election year.

3. **QUALIFICATION PROCESS.** For each General Election, all candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is

a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Lee County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

4. **COMPENSATION.** Members of the Board are entitled to receive $200 per meeting for their attendance and no Board member shall receive more than $4,800 per year.

5. **TERM OF OFFICE.** The term of office for the individuals to be elected to the Board in the General Election is four years. The newly elected Board members shall assume office on the second Tuesday following the election.

6. **REQUEST TO SUPERVISOR OF ELECTIONS.** The District hereby requests the Supervisor to conduct the District's General Election in November 2022 and each subsequent General Election thereafter unless otherwise directed by the District Manager. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

7. **PUBLICATION.** The District Manager is directed to publish a notice of the qualifying period for each General Election, in a form substantially similar to **Exhibit A** attached hereto.

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

9. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 10th day of May 2022.

ATTEST**:**

BELLA VIDA COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chairperson, Board of Supervisors

EXHIBIT A

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES
FOR THE BOARD OF SUPERVISORS OF THE
BELLA VIDA COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Bella Vida Community Development District will commence at noon on June 13, 2022, and close at noon on June 17, 2022. Candidates must qualify for the office of Supervisor with the Lee County Supervisor of Elections located at Melvin Morgan Constitutional Complex, 2480 Thompson St, 3rd Floor, Fort Myers, FL 33901, Phone: 239-LEE-VOTE (533-8683). All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a "qualified elector" of the District, as defined in Section 190.003, *Florida Statutes*. A "qualified elector" is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Lee County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

The Bella Vida Community Development District has two (2) seats up for election, specifically Seats 4 and 5, each carrying a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 8, 2022, and in the manner prescribed by law for general elections.

For additional information, please contact the Lee County Supervisor of Elections.

[NOTE TO DISTRICT MANAGER: THE DISTRICT SHALL PUBLISH A NOTICE OF THE QUALIFYING PERIOD SET BY THE SUPERVISOR OF ELECTIONS FOR EACH ELECTION AT LEAST 2 WEEKS PRIOR TO THE START OF THE QUALIFYING PERIOD. PLEASE PUBLISH BY MAY 27.]

Tab 7

SŌLITUDE
LAKE MANAGEMENT

Bella Vida CDD
c/o Belinda Blandon, Rizzetta & Co.
3434 Colwell Avenue Suite 200
Tampa, FL 33614

March 9, 2022

Belinda,

As expressed in our previous email, the past year and a half have been difficult for all of us. SOLitude Lake Management has incurred significant cost increases for the tools necessary to manage lakes for our clients.

After careful consideration, we recognize it is not possible for us to continue to provide the same level of service for our clients without passing some of those costs on to them.

As requested, the 5-year schedule of increases is as follows: Cost of service 2017: $1123.00 and it has not changed. This increase we are proposing for Bella Vida CDD will relate to monthly costs going from $1123.00 to $1156.69. The new monthly invoicing will become effective 4/1/22

We appreciate the opportunity to provide exceptional service for your community, and this increase will allow us to continue to achieve your goals. Thank you.

Bill Kurth

Bill Kurth
District Manager

SŌLITUDE
LAKE MANAGEMENT

O:866-480-5253 **M:** 239-707-4899

solitudelakemanagement.com

Competitively Sensitive & Proprietary Materials – The information contained herein is the intellectual property of SŌLitude Lake Management. Recipient may not disclose to any outside party any proprietary information, processes, or pricing contained in this document or any of its attachments without the prior written consent of SŌLitude Lake Management. This document is provided to the recipient in good faith and it shall be the responsibility of the recipient to keep the information contained herein confidential.

Tab 8

Pinnacle Landscapes, Inc.
PO Box 100520
Cape Coral, FL 33910
Office@Pinnaclelandscapes.com

Estimate

Date	Estimate #
4/12/2022	3447

Name / Address
Bella Vida CDD c/o Rizzetta and Company 9530 Marketplace Road, Suite 206 Ft. Myers, FL 33912

Description	Qty	Cost	Total
On Garden Street:			
Install 15 pallet of Bahia to bring in all plant beds up to Sabal palms along Garden St. Currently there are sections that have Fountain Grass. Pinnacle would remove them and make a nice straight path across the beds. With the playground going in across the street this will make a better appearance since the Garden St berm has a steep incline with plant beds that protrude out causing the mowers to slide since the ground is sandy.	15	525.00	7,875.00
Removal and disposal of Fountain Grass		500.00	500.00
Delivery Fee		300.00	300.00
Come visit us at www.Pinnaclelandscapes.com!!	**Total**		$8,675.00

Customer Signature _____

April 12, 2022
3524 Dandolo Cir
Lee County

Tab 9

Rizzetta & Company

Bella Vida
Community Development District

www.bellavidacdd.org

Proposed Budget
for
Fiscal Year 2022/2023

Professionals in Community Management

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Proposed Budget
Bella Vida Community Development District
General Fund
Fiscal Year 2022/2023

	Chart of Accounts Classification	Actual YTD thru 2/28/2022	Projected Annual Totals 2021-2022	Annual Budget FY 2021-2022	Projected Budget Variance 2021-2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021-2022	Comments
1								
2	**REVENUES**							
3								
4	Interest Earnings							
5	Interest Earnings	$ 5	$ 12	$ -	$ 12	$ -	$ -	
6	Special Assessments							
7	Tax Roll*	$ 250,449	$ 250,449	$ 250,306	$ 143	$ 259,258	$ 8,952	
8	Off Roll*	$ 1,267	$ 1,285	$ 1,267	$ 18	$ 1,369	$ 102	
9								
10	**TOTAL REVENUES**	**$ -**	**$ 251,746**	**$ 251,573**	**$ 173**	**$ 260,627**	**$ 9,054**	
11								
12								
13	**TOTAL REVENUES AND BALANCE FORWARD**	**$ 251,721**	**$ 251,746**	**$ 251,573**	**$ 173**	**$ 260,627**	**$ 9,054**	
14								
15	***Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.**							
16								
17	**EXPENDITURES - ADMINISTRATIVE**							
18								
19	Legislative							
20	Supervisor Fees	$ 1,600	$ 3,840	$ 4,000	$ 160	$ 4,000	$ -	$ 200.00 per meeting per Supervisor for 4 meetings per year.
21	Financial & Administrative				$ -			
22	Administrative Services	$ 2,469	$ 4,938	$ 4,938	$ -	$ 5,135	$ 197	COL Increase
23	District Management	$ 7,932	$ 19,037	$ 15,864	$ (3,173)	$ 16,499	$ 635	COL Increase
24	District Engineer	$ 3,955	$ 9,492	$ 15,000	$ 5,508	$ 15,000	$ -	Est.based on projected annual
25	Trustees Fees	$ 2,694	$ 3,600	$ 3,600	$ -	$ 3,600	$ -	US Bank Trustee Fees
26	Assessment Roll	$ 5,253	$ 5,253	$ 5,253	$ -	$ 5,463	$ 210	COL Increase
27	Financial & Revenue Collections	$ 2,627	$ 5,253	$ 5,253	$ -	$ 5,463	$ 210	COL Increase
28	Printed Agendas	$ 446	$ 1,070	$ 1,200	$ 130	$ 1,100	$ (100)	Est.
29	Accounting Services	$ 7,501	$ 18,002	$ 15,002	$ (3,000)	$ 15,602	$ 600	Inflation Increase
30	Auditing Services	$ 3,090	$ 3,090	$ 3,300	$ 210	$ 3,090	$ (210)	As per contract with Berger Toombs Elam Gaines and Frank
31	Miscellaneous Mailings	$ -	$ -	$ 400	$ 400	$ 400	$ -	
32	Public Officials Liability Insurance	$ 2,300	$ 2,300	$ 2,409	$ 109	$ 2,588	$ 179	As per Egis' estimate
33	Legal Advertising	$ 53	$ 127	$ 400	$ 273	$ 150	$ (250)	
34	Bank Fees	$ 352	$ 845	$ -	$ (845)	$ -	$ -	
35	Dues, Licenses & Fees	$ 175	$ 175	$ 175	$ -	$ 175	$ -	Florida Department of Economic Opportunity Annual Filing Fee
36	Tax Collector /Property Appraiser Fees	$ 441	$ 441	$ 441	$ -	$ 441	$ -	Lee County Tax Collector 1.00 per parcel
37	Website Hosting, Maintenance, Backup (and Email)	$ 1,819	$ 4,366	$ 3,653	$ (713)	$ 3,653	$ -	Campus Suites Fees $ 1552.50 and Rizzetta Fees $ 175 per month.
38	Legal Counsel				$ -			.
39	District Counsel	$ 6,270	$ 15,048	$ 15,000	$ (48)	$ 15,000	$ -	
40								
41	**Administrative Subtotal**	**$ 48,977**	**$ 96,877**	**$ 95,888**	**$ (990)**	**$ 97,359**	**$ 1,471**	
42								
43	**EXPENDITURES - FIELD OPERATIONS**							
44								
45	Stormwater Control							
46	Aquatic Maintenance	$ 6,738	$ 16,171	$ 18,476	$ 2,305	$ 13,880.28	$ (4,596)	Increase per Solitude request 3% increase $ 1,156.69 per month.
47	Mitigation Area Monitoring & Maintenance	$ 3,250	$ 7,800	$ 5,500	$ (2,300)	$ 7,000.00	$ 1,500	Two maintenance events as per Earth Tech agreement plus vine treatments
48	Stormwater System Maintenance	$ -	$ -	$ 5,000	$ 5,000	$ 5,000.00	$ -	
49	Other Physical Environment						$ -	
50	General Liability Insurance	$ 2,300	$ 2,300	$ 2,409	$ 109	$ 2,588.00	$ 179	As per estimate provided by Egis
51	Landscape Maintenance	$ 56,438	$ 135,451	$ 86,300	$ (49,151)	$ 92,000.00	$ 5,700	As per estimate provided by Pinnacle
52	Tree Trimming Services	$ -	$ -	$ 3,000	$ 3,000	$ 7,800.00	$ 4,800	
53	Landscape Replacements Plants, Shrubs, and Trees	$ 16,957	$ 40,697	$ 35,000	$ (5,697)	$ 35,000.00	$ -	
54							$ -	
55	**Field Operations Subtotal**	**$ 85,683**	**$ 202,419**	**$ 155,685**	**$ (46,734)**	**$ 163,268**	$ 7,583	
56								
57	**Contingency for County TRIM Notice**							
58								
59	**TOTAL EXPENDITURES**	**$ 134,660**	**$ 299,296**	**$ 251,573**	**$ (47,724)**	**$ 260,627**	**$ 9,054**	
60								
61	**EXCESS OF REVENUES OVER EXPENDITURES**	**$ 117,061**	**$ (47,550)**	**$ 1**	**$ (47,551)**	**$ -**	**$ (1)**	

Bella Vida Community Development District

Debt Service

Fiscal Year 2022/2023

Chart of Accounts Classification	Series 2021	Budget for 2022/2023
REVENUES		
Special Assessments		
Net Special Assessments [1]	$186,764.81	$186,764.81
TOTAL REVENUES	**$186,764.81**	**$186,764.81**
EXPENDITURES		
Administrative		
Financial & Administrative		
Debt Service Obligation	$186,764.81	$186,764.81
Administrative Subtotal	**$186,764.81**	**$186,764.81**
TOTAL EXPENDITURES	**$186,764.81**	**$186,764.81**
EXCESS OF REVENUES OVER EXPENDITURES	**$0.00**	**$0.00**

Lee County Early Payment Discounts (4%):	4.0%
Gross assessments	**$194,546.68**

Notes:

Tax Roll Early Payment Discount for Lee County is 4.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

[1] Maximum Annual Debt Service less Prepaid Assessments received.

BELLA VIDA COMMUNITY DEVELOPMENT DISTRICT

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

2022/2023 O&M Budget	$260,626.78
Lee County Early Payment Discounts (4%)	$10,859.45
(1) **Tax Collector Fee ($1.45 per parcel/line)**	$640.90
2022/2023 Total	**$272,127.13**

2021/2022 O&M Budget	$251,573.00
2022/2023 O&M Budget	$260,626.78
Total Difference	**$9,053.78**

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2021/2022	**2022/2023**	**$**	**%**
Debt Service - Townhouse	$322.18	$322.18	$0.00	0.00%
Operations/Maintenance - Townhouse	$429.57	$444.99	$15.42	3.59%
Total	**$751.75**	**$767.17**	**$15.42**	**2.05%**
Debt Service - Single Family	$495.66	$495.66	$0.00	0.00%
Operations/Maintenance - Single Family	$660.87	$684.60	$23.73	3.59%
Total	**$1,156.53**	**$1,180.26**	**$23.73**	**2.05%**
Debt Service - Clubhouse	$991.32	$991.32	$0.00	0.00%
Operations/Maintenance - Clubhouse	$1,321.74	$1,369.19	$47.45	3.59%
Total	**$2,313.06**	**$2,360.51**	**$47.45**	**2.05%**

BELLA VIDA COMMUNITY DEVELOPMENT DISTRICT

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

TOTAL O&M BUDGET		**$260,626.78**
LEE COUNTY EARLY PAYMENT DISCOUNTS	**4.0%**	**$10,859.45**
(5) TAX COLLECTOR FEE ($1.45 PER PARCEL / LINE)		**$640.90**
TOTAL O&M ASSESSMENT		**$272,127.13**

	UNITS ASSESSED		ALLOCATION OF O&M ASSESSMENT				PER LOT ANNUAL ASSESSMENT		
LOT SIZE	**O&M**	**SERIES 2021 DEBT SERVICE (1)(2)**	**EAU FACTOR**	**TOTAL EAU's**	**% TOTAL EAU's**	**TOTAL O&M BUDGET**	**O&M**	**DEBT SERVICE (3)**	**TOTAL (4)**
Townhouse	130	130	0.65	84.50	21.26%	$57,848.41	**$444.99**	**$322.18**	**$767.17**
Single Family	311	306	1.00	311.00	78.24%	$212,909.53	**$684.60**	**$495.66**	**$1,180.26**
Clubhouse	1	1	2.00	2.00	0.50%	$1,369.19	**$1,369.19**	**$991.32**	**$2,360.51**
	442	437		397.50	100.00%	**$272,127.13**			

LESS: Lee County Collection Costs ($1.45 per parcel / line) and Early Payment Discounts (4%):	**($11,500.35)**
Net Revenue to be Collected	**$260,626.78**

(1) **Reflects 5 (five) Series 2021 prepayments.**

(2) **Reflects the number of total lots with Series 2021 debt outstanding.**

(3) **Annual debt service assessment per lot adopted in connection with the Series 2006 bond issue. Annual assessment includes principal, interest, and Lee County early payment discounts.**

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

GENERAL FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

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

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

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

EXPENDITURES – ADMINISTRATIVE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPENDITURES - FIELD OPERATIONS:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

RESERVE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

EXPENDITURES:

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

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

DEBT SERVICE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

EXPENDITURES – ADMINISTRATIVE:

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

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

Tab 10

RESOLUTION 2022-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BELLA VIDA COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2022/2023; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGET PURSUANT TO CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Bella Vida Community Development District (**"District"**) prior to June 15, 2022, a proposed budget (**"Proposed Budget"**) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (**"Fiscal Year 2022/2023"**); and

WHEREAS, it is in the best interest of the District to fund the administrative and operations services (together, "**Services**") set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 170, 190 and 197, Florida Statutes ("**Assessments**"), as set forth in the preliminary assessment roll included within the Proposed Budget; and

WHEREAS, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

WHEREAS, the Board has considered the Proposed Budget, including the Assessments, and desires to set the required public hearings thereon;

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

1. PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2022/2023 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. DECLARING ASSESSMENTS. Pursuant to Chapters 170, 190 and 197, Florida Statutes, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget and in the reports (if any) of the District Engineer, all of which are on file and available for public inspection at the "**District's Office**," 9530 Marketplace Rd., Suite 206, Ft. Myers, FL 33912. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public inspection at the District's Office. The Assessments shall be paid in one more installments pursuant to a bill issued by the District, and pursuant to Chapter 170, Florida Statutes, or, alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, Florida Statutes.

3. SETTING PUBLIC HEARINGS. Pursuant to Chapters 170, 190, and 197, Florida Statutes, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE:	Tuesday, August 09, 2022
HOUR:	5:00 p.m.
LOCATION:	Bella Vida Clubhouse 3427 Malagrotta Circle Cape Coral, Florida 33909

4. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENTS. The District Manager is hereby directed to submit a copy of the Proposed Budget to the City of Cape Coral and Lee County at least 60 days prior to the hearing set above.

5. POSTING OF PROPOSED BUDGET. In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 3, and shall remain on the website for at least 45 days.

6. PUBLICATION OF NOTICE. The District shall cause this Resolution to be published once a week for a period of two weeks in a newspaper of general circulation published in Lee County. Additionally, notice of the public hearings shall be published in the manner prescribed in Florida law.

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

8. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 10TH DAY OF MAY, 2022.

ATTEST:

BELLA VIDA COMMUNITY DEVELOPMENT DISTRICT

_____
Assistant Secretary

By:_____
Its:_____

Exhibit A: Proposed Budget

Exhibit A

Fiscal Year 2022/2023 Proposed Budget

Tab 11

Rizzetta & Company

UPCOMING DATES TO REMEMBER

- **Next Meeting:** August 09, 2022
- **FY 2020-2021 Audit Completion Deadline:** June 30, 2022
- **Next Election (Seats 4 & 5):** November 8, 2022

District Manager's Report

May 2

2022

BELLA VIDA CDD

FINANCIAL SUMMARY		3/31/2022
General Fund Cash & Investment Balance:		$107,625
Debt Service Fund Investment Balance:		$233,135
Total Cash and Investment Balances:		**$340,760**
General Fund Expense Variance:	**$79**	**Over Budget**

Rizzetta & Company

Native Vegetation Trim Back – Earth Tech completed the Native Vegetation Trimming on April 7, 2022.

Tab 12

Quarterly Compliance Audit Report

Bella Vida

Date: March 2022 - 1st Quarter
Prepared for: Scott Brizendine
Developer: Rizzetta
Insurance agency:

Preparer:
Jason Morgan - *Campus Suite Compliance*
ADA Website Accessibility and Florida F.S. 189.069 Requirements

campus suite

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Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in Florida Statute Chapter 189.069.

ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – WCAG 2.1, which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.

Florida Statute Compliance

Pursuant to F.S. 189.069, every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.* Following the WCAG 2.1 levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

* **NOTE**: Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.

ADA Website Accessibility

Result: PASSED

Accessibility Grading Criteria

Passed	Description
Passed	**Website errors*** **0** WCAG 2.1 errors appear on website pages causing issues**
Passed	**Keyboard navigation** The ability to navigate website without using a mouse
Passed	**Website accessibility policy** A published policy and a vehicle to submit issues and resolve issues
Passed	**Color contrast** Colors provide enough contrast between elements
Passed	**Video captioning** Closed-captioning and detailed descriptions
Passed	**PDF accessibility** Formatting PDFs including embedded images and non-text elements
Passed	**Site map** Alternate methods of navigating the website

*Errors represent less than 5% of the page count are considered passing
**Error reporting details are available in your Campus Suite Website Accessibility dashboard

Florida F.S. 189.069 Requirements

Result: PASSED

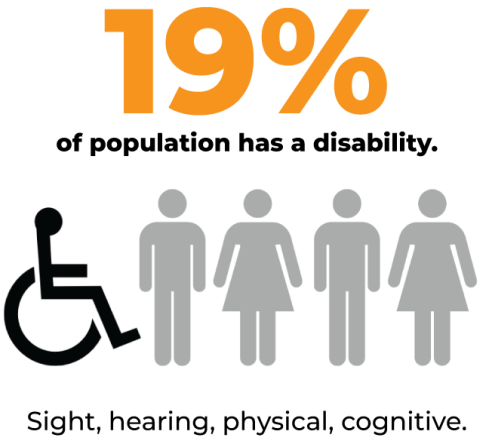
Compliance Criteria

Passed	Description
Passed	Full Name and primary contact specified
Passed	Public Purpose
Passed	Governing body Information
Passed	Fiscal Year
Passed	Full Charter (Ordinance and Establishment) Information
Passed	CDD Complete Contact Information
Passed	District Boundary map
Passed	Listing of taxes, fees, assessments imposed by CDD
Passed	Link to Florida Commission on Ethics
Passed	District Budgets (Last two years)
Passed	Complete Financial Audit Report
Passed	Listing of Board Meetings
Passed	Public Facilities Report, if applicable
Passed	Link to Financial Services
Passed	Meeting Agendas for the past year, and 1 week prior to next

Accessibility overview

Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.



The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.

ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.

Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

Contract checker: *http://webaim.org/resources/contrastchecker*

Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This 'friendlier' language not only helps all the users, but developers who are striving to make content more universal on more devices.

Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

Helpful article: *http://webaim.org/techniques/alttext*

Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A "skip navigation" option is also required. Consider using WAI-ARIA for improved accessibility, and properly highlight the links as you use the tab key to make sections.

Helpful article: *www.nngroup.com/articles/keyboard-accessibility*
Helpful article: *http://webaim.org/techniques/skipnav*

Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no 'click here' please) are just some ways to help everyone find what they're searching for. You must also provide multiple ways to navigate such as a search and a site map.

Helpful article: *http://webaim.org/techniques/sitetools/*

Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

Helpful article: *http://webaim.org/techniques/tables/data*

Making PDFs accessible

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is one thing; converting old PDFs – called PDF remediation – takes time.

Helpful articles: *http://webaim.org/techniques/acrobat/acroba*t

Making videos accessible

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

Helpful article: *http://webaim.org/techniques/captions*

Making forms accessible

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

Helpful article: *http://webaim.org/techniques/forms*

Alternate versions

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.

Feedback for users

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is key for both any confirmation or error feedback that occurs while engaging the page.

Other related requirements

No flashing

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

Timers

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

Fly-out menus

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

No pop-ups

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

Web Accessibility Glossary

Assistive technology	Hardware and software for disabled people that enable them to perform tasks they otherwise would not be able to perform (e..g., a screen reader)
WCAG 2.0	Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled
504	Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people
508	An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled
ADA	American with Disabilities Act (1990)
Screen reader	Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages.
Website accessibility	Making your website fully accessible for people of all abilities
W3C	World Wide Web Consortium – the international body that develops standards for using the web