



Rizzetta & Company

# **Bainebridge Community Development District**

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**Board of Supervisors' Meeting  
April 21, 2022**

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

**[www.bainebridgecdd.org](http://www.bainebridgecdd.org)**

**BAINEBRIDGE  
COMMUNITY DEVELOPMENT DISTRICT**

Rizzetta & Company, Inc., 2806 North Fifth Street, Unit 403, St Augustine, FL 32094

**Board of Supervisors**

William Huff	Chairman
Samuel Helms	Vice Chairman
Alton Mabb	Assistant Secretary
Wally David	Assistant Secretary
Charles Straw	Assistant Secretary

**District Manager**

Lesley Gallagher	Rizzetta & Company, Inc.
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**District Counsel**

Katie Buchanan	Kutak Rock, LLP
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**District Engineer**

Vince Dunn	Dunn & Associates
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**All cellular phones must be placed on mute while in the meeting room.**

The first section of the meeting is called Audience Comments, which is the portion of the agenda where individuals may make comments on Agenda Items. The final section of the meeting will provide an additional opportunity for Audience Comments on other matters of concern that were not addressed during the meeting. Individuals are limited to a total of three (3) minutes to make comments during these times.

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

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

# BAINEDRIDGE COMMUNITY DEVELOPMENT DISTRICT

District Office · St. Augustine, Florida · (904) 436-6270  
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614  
[www.bainebridgecdd.org](http://www.bainebridgecdd.org)

April 14, 2022

**Board of Supervisors  
Bainebridge Community  
Development District**

Dear Board Members:

The regular meeting of the Bainebridge Community Development District will be held on **Thursday, April 21, 2022 at 6:00 p.m.** at the Bainebridge Amenity Center, located at 15855 Twin Creek Drive, Jacksonville, Florida 32218. The following is the agenda for this meeting.

- 1. CALL TO ORDER/ROLL CALL**
- 2. PLEDGE OF ALLEGIANCE**
- 3. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 4. BUSINESS ADMINISTRATION**
  - A. Consideration of the Minutes of the Board of Supervisors' Special Meeting held February 24, 2022.....Tab 1
  - B. Ratification of the Operation and Maintenance Expenditures for February 2022.....Tab 2
- 5. STAFF REPORTS**
  - A. District Counsel
  - B. District Engineer
    1. Acceptance of Annual Engineer's Report.....Tab 3
  - C. Amenity Manager
  - D. Field Inspection Report.....Tab 4
  - E. Landscape Manager.....Tab 5
    1. Consideration of Landscape Enhancement Proposals.....Tab 6
  - F. District Manager
    1. Charles Aquatics Pond Report.....Tab 7
- 6. BUSINESS ITEMS**
  - A. Consideration of Proposal for Surveillance System's Extended Warranty.....Tab 8
  - B. Consideration of Pressure Washing Proposal.....Tab 9
  - C. Discussion Regarding Facility Restroom Doors
  - D. Presentation of Proposed Budget for Fiscal Year 2022/2023.....Tab 10
    1. Consideration of Resolution 2022-03, Approving Fiscal Year 2022/2023 Proposed Budget and Setting the Public Hearing on the Final Budget.....Tab 11
  - E. Presentation of Audit for Fiscal Year Ended 9-30-21.....Tab 12
- 7. AUDIENCE COMMENTS AND SUPERVISOR REQUESTS**
- 8. ADJOURNMENT**

# BAINEBRIDGE COMMUNITY DEVELOPMENT DISTRICT

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I look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to contact me at (904) 436-6270.

Very truly yours,

*Lesley Gallagher*

Lesley Gallagher

District Manager

Bainebridge Community Development District



## **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.*

**BAINEBRIDGE  
COMMUNITY DEVELOPMENT DISTRICT**

The **special** meeting of the Board of Supervisors of Bainebridge Community Development District was held on **Thursday, February 24, 2022 at 6:00 p.m.** at the Bainebridge Amenity Center, located at 15855 Twin Creek Drive, Jacksonville, Florida 32218.

Present and constituting a quorum:

William Huff II	<b>Board Supervisor, Chairman</b>
Samuel Helms	<b>Board Supervisor, Vice Chairman</b>
Alton Mabb	<b>Board Supervisor, Assistant Secretary</b>
Wally David	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

Lesley Gallagher	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Katie Buchanan	<b>District Counsel, Kutak Rock, LLC (via speaker phone)</b>
Tony Shiver	<b>President, First Coast CMS</b>
Andrew Dorich	<b>Operations Mgr. North Region First Coast CMS</b>
Chris Ernst	<b>Account Manager, BrightView Landscaping (via speaker phone)</b>
Brian Jones	<b>Alpha Dog</b>
Det. Michael Tomberg	<b>Jacksonville Sheriff's Office</b>

Audience members present.

**FIRST ORDER OF BUSINESS****Call to Order**

Mr. Huff called the meeting to order at 6:02 p.m. and read the roll call.

**SECOND ORDER OF BUSINESS****Pledge of Allegiance**

Mr. Mabb led the pledge of allegiance.

**THIRD ORDER OF BUSINESS****Audience Comments on Agenda  
Items**

No audience comments on agenda items.

**FOURTH ORDER OF BUSINESS**

**Consideration of the Minutes of the  
Board of Supervisors Regular Meeting  
held on January 20, 2022**

On a motion by Mr. David, seconded by Mr. Helms, with all in favor, the Board approved the Minutes of the Board of Supervisors Regular Meeting held on January 20, 2022 for Bainebridge Community Development District.

**FIFTH ORDER OF BUSINESS**

**Ratification of the Operation and  
Maintenance Expenditures for October  
2021 and November 2021**

On a motion by Mr. David, seconded by Mr. Straw, with all in favor, the Board ratified the Operation and Maintenance Expenditures for December 2021 in the amount of \$22,245.35 and January 2022 in the amount of \$25,084.87 for Bainebridge Community Development District.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

- A. District Counsel  
1.) Consideration of Kutak Rock LLP Retention and Fee Agreement

On a motion by Mr. David, seconded by Mr. Helms, with all in favor, the Board accepted the Kutak Rock LLP Retention and Fee Agreement for Bainebridge Community Development District.

- B. District Engineer

The District Engineer was not requested to attend.

- C. Amenity Report

Mr. Shiver updated the Board that he would be purchasing amenity and janitorial supplies in bulk proactively due to increased supply chain concerns and the swim season approaching. Mr. Shiver also updated the Board that he was waiting for both the new treadmill and marquee sign to ship.

Discussion ensued regarding the restroom doors being open during the day at the facility without use of an access card. No further action was taken at that time with the direction being to include the discussion for the April meeting agenda and to take resident feedback at that time.

D. Field Services Manager

1.) Field Services Inspection Report dated February 1, 2022.

Mr. Liggett was not present to review the report, Ms. Gallagher noted that she would relay questions from the Board to Mr. Liggett outside of the meeting. There were no questions, but it was noted that there were two areas on the report (JEA lift station and area beyond Twin Creek Drive) that are not part of the CDD landscape scope.

E. Landscape Manager Report

Mr. Ernst updated the Board that the turf was scheduled for treatment March 3<sup>rd</sup>. It was also requested that they inspect the irrigation once the marquee sign is installed to make sure that it is not directed at the sign.

F. District Manager Report

Ms. Gallagher reviewed a proposal from Charles Aquatics for the installation of two aluminum fish barriers to the outflow structures in ponds 17 and 18 in the amount of \$427.95.

On a motion by Mr. David, seconded by Mr. Mabb, with all in favor, the Board approved the Charles Aquatics proposal for two fish barriers in for Bainebridge Community Development District.

**SEVENTH ORDER OF BUSINESS**

**Consideration of Security/Access Control Proposals (*under separate cover*)**

1.) JSO Off Duty Officers

2.) Alpha Dog

On a motion by Mr. Helms, seconded by Mr. David, with all in favor, the Board moved into the closed section of the meeting to discuss the District's security plans for Bainebridge Community Development District.

*Audience Members exited the meeting room.*

Mr. Jones from Alpha Dog presented his proposal for monitored voice down security cameras as well as a proposal for a new access card system. Detective Tomberg reviewed the proposal for off duty deputies with the Jacksonville Sherriff's Office. Discussion ensued regarding the warranty on the access system, contractual obligation required for Alpha Dog and JSO response times.

On a motion by Mr. Helms, seconded by Mr. David, with all in favor, the Board approved a not to exceed amount of \$6,300 for the Alpha Dog access control system contingent on a three year warranty as well as the ongoing monthly expense of \$110 for Bainebridge Community Development District.

On a motion by Mr. Mabb, seconded by Mr. David, with all in favor, the Board approved Option Number Two of the proposal from Jacksonville Sheriff's Office with a monthly expense of \$2,310 for the months of April, May, June and July for Bainebridge Community Development District.

*The meeting was reopened to the public.*

**EIGHTH ORDER OF BUSINESS**

**Consideration of Proposal(s) for Pool  
Beam Repairs (under separate cover)**

This item was tabled.

**NINTH ORDER OF BUSINESS**

**Supervisor Requests and Audience  
Comments**

No supervisors comments.

No audience present.

**TENTH ORDER OF BUSINESS**

**Adjournment**

On a motion by Mr. Mabb, seconded by Mr. David, with all in favor, the Board adjourned the meeting at 7:42 p.m. for Bainebridge Community Development District.

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

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

## **Tab 2**

# **BAINEBRIDGE COMMUNITY DEVELOPMENT DISTRICT**

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DISTRICT OFFICE · ST. AUGUSTINE, FLORIDA 32084

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

WWW.BAINEBRIDGECDD.ORG

## **Operation and Maintenance Expenditures February 2022 Presented 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: **\$15,788.63**

Approval of Expenditures:

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\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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

# BAINEBRIDGE COMMUNITY DEVELOPMENT DISTRICT

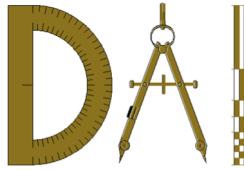
## Paid Operation & Maintenance Expenditures

February 1, 2022 Through February 28, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
BrightView Landscape Services, Inc.	003672	7722894	Landscape Maintenance 02/22 Quarterly Fountain Maintenance	\$ 3,002.00
Charles Aquatics, Inc.	003674	44388	02/22 Monthly Aquatic Management - 20	\$ 125.00
Charles Aquatics, Inc.	003674	44415	Ponds 02/22	\$ 665.00
Comcast	2022-02-01	8495741202010530	Amenity Cable/Phone/Internet 02/22	\$ 339.42
Financial News & Daily Record	003671	Ad #22-00867D 02/10/22	Legal Advertising 02/22	\$ 123.50
First Coast Contract Maintenance Service LLC	003675	6356 65-8016515152-1 Sales	Monthly Pool, Janitorial & Maintenance 02/22	\$ 4,154.95
Florida Department of Revenue	003670	and Use Tax 01/22	Sales And Use Tax - 01/22 15855 Twin Creek Dr/15700	\$ 15.70
JEA	2022-02-02	4849510511 1/22	Bainbridge Dr 01/22	\$ 1,992.69
Kutak Rock LLP	003673	2979537	Legal Services 12/21	\$ 223.43
NewAgeTutors LLC DBA VGlobalTech	003676	3545	Website ADA Compliance 02/22	\$ 250.00
Republic Services of Florida	2022-02-03	0687-001197673	Waste Disposal Services 02/22	\$ 174.77
Rizzetta & Company, Inc.	003669	INV0000065355	District Management Fees 02/22	\$ 4,722.17
<b>Report Total</b>				<b><u>\$ 15,788.63</u></b>



## **Tab 3**



# Dunn & Associates, Inc.

CIVIL ENGINEERS / LAND PLANNERS

8647 Baypine Road, Suite 200 Jacksonville, Florida 32256

Phone: (904) 363-8916

Fax: (904) 363-8917

April 1, 2022

Leslie Gallagher, District Manager  
Bainebridge Community Development District  
2806 N. Fifth Street, Unit 403  
St. Augustine, FL 32084

**PROJECT: Bainebridge Community Development District**  
**DAI Project No. 1311-370**  
**SUBJECT: Consulting Engineer's Report 2022**

Dear Ms. Gallagher:

In accordance with Section 9.21 of the Master Trust Indenture for the Bainebridge Community Development District ("District"), Dunn & Associates, Inc., the District Engineer, has reviewed the portion of the Project (as defined in the Indenture) owned by the District, and such portion appears to have been maintained in good repair, working order and condition.

We have reviewed the fiscal year 2021/2022 budget and it appears to be sufficient, in our opinion, to provide for operation and maintenance of the portion of the Project owned by the District.

In accordance with Section 9.14 of the Master Trust Indenture, Dunn & Associates, Inc. has reviewed the property schedule stating the current limits of insurance coverage and the policy appears to adequately cover the value of the District owned improvements.

Should you have any questions or comments related to the information provided in this report, please do not hesitate to contact our office.

Sincerely,

Dunn & Associates, Inc.

David M. Taylor, P.E.  
Vice President



# Dunn & Associates, Inc.

CIVIL ENGINEERS / LAND PLANNERS

8647 Baypine Rd., Suite 200 Jacksonville, Florida 32256

Phone: (904) 363-8916 Fax: (904) 363-8917

## **Memorandum**

TO: Bainebridge CDD

FROM: Dunn & Associates, Inc.

Date: April 1, 2022

RE: Site Inspection on January 14, 2022

During our site inspection the following items needing attention were noted:

### **Amenity Center**



Trip hazard – fill in area with stone.

### **SWMF 1:**

Nothing to report.

### **SWMF 2:**



Clear debris from trash bars in control structure.



**SWMF 3:**



Clear vegetation from in front of control structure. Spray for algae. This could impede the bleed down pipe and raise the pond level, reducing flood storage. Same report as 2021.

**SWMF 4:**

Nothing to report.

**SWMF 5:**



Clear debris from trash bars.

**SWMF 6:**



Remove fallen tree from pond.







Clear debris from concrete ditch paving.



Algae haze starting to form across water.  
Spray for Algae.

**SWMF 7:**



Remove debris from bleed down pipe.



Channel in front of concrete weir needs to be  
desilted to function properly. Same report as  
2021.

**SWMF 8:**



Remove tree from pond.



**SWMF 9:**



Channel in front of concrete weir needs to be desilted to function properly. Same report as 2021.

**SWMF 10:**



Remove vegetation from concrete ditch paving.

**SWMF 11:**



Repair broken ditch paving. Fill and compact missing dirt under ditch paving and place concrete riprap at the end to prevent future erosion.



**SWMF 12:**



Secure new trash bars to concrete ditch paving.



Remove PVC pipe left on site from old trash bars.



Clear debris from trash bars.



**SWMF 13:**



Trash Bars are blocked with debris. Grass is overtaking pond edges and algae is starting to form. Clear Trash Bars of debris and spray pond for grass and algae. Same report as 2021.

**SWMF 14:**

No access to pond – nothing to report.



**SWMF 15:**



Grass is starting to take over pond edges and algae forming around edges of pond. Spray pond for grass and algae.

**SWMF 16:**



Pond in good order. Reinstall trash bar on mitered end section. Same report as 2021.

**SWMF 17:**



Algae forming around edges of pond. Spray for algae. Same report as 2021.

**SWMF 19:**

Nothing to report.

**SWMF 20:**

Nothing to report.



**SWMF 21:**

Pond in good order. Note: Not CDD Maintained

**SWMF 22:**



Algae forming around pond edges. Algae haze starting to form across water. Spray for algae.

See attached Location Map labeled with Amenity Center and Pond numbers.



## Tab 4



# BAINEBRIDGE

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## FIELD INSPECTION REPORT



April 8, 2021  
Rizzetta & Company  
Jason Liggett- Field Services Manager



Rizzetta & Company  
Professionals in Community Management

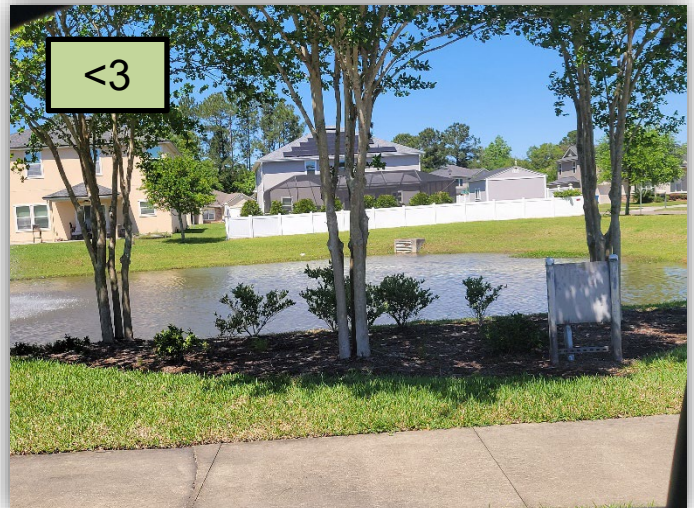


## General Updates, Recent & Upcoming Maintenance Events

### ❖ Improve the vigor in the saint Augustine throughout the entrance and amenity center.

The following are action items for Brightview to complete. Please refer to the item # in your response listing action already taken or anticipated time of completion. **Red text** indicates deficient from previous report. **Bold Red text** indicates deficient for more than a month. **Green text** indicates a proposal has been requested. **Blue** indicates irrigation. **Black, bold and underlined text represents updates or questions for the BOS.**

1. Remove the bed weeds from the juniper at the entrance monument in the center island.
2. Improve the vigor throughout the saint Augustine at the main entrance to the community. Have we completed fertilizations in these areas?(Pic 2)
6. Treat the ant mounds around the perimeter fence around the pool area. Once eradicated rake down the mounds.



3. Provide the district a cost to infill this bed with another type of plant material on the outbound side of the entrance next to the pond.(Pic 3>)
4. Improve the vigor in the east Palatka hollies at the front of the amenity center. Have these been fertilized?(Pic 4)
5. Provide the district a price to extend the saint Augustine to the tennis court fence line leaving a 12 inch border around the tennis court.





# Bainebridge Dr., Rachel Creek, Clubhouse

7. Improve the vigor in the saint Augustine around the amenity center. Have we don't the fertilizer application to these areas?



8. Diagnose and treat the podocarpus hedge along the front of the amenity center behind the loropetalum.(Pic 8)



Hello Jason,

Below are the responses to the landscape report.

1. This was completed on 4/9. I will be confirming this week.
2. The turf was treated at the beginning of March. The next treatment will be in May. The scope of the work is fertilizing and weed treatments
3. I have sent Lesley a proposal on 4/11 to fill in this area
4. I have sent Lesley a proposal to replace these hollies as they have never done well here
5. I have sent Lesley a proposal on 4/11 to do this.
6. We will work on this item during this week's site visit
7. The turf was treated at the beginning of March. The next treatment will be in May. The scope of the work is fertilizing and weed treatments
8. We will be fertilizing the plant material around the amenity center this month.

Thank you,

*Christopher Ernst*

Account Manager

**BrightView Landscape Services**

South Jacksonville / 34610

11530 Davis Creek Court

Jacksonville FL 32256

## **Tab 5**





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

## MEMORANDUM

DATE: April 11, 2022  
TO: Bainebridge  
ATTN: Board of Directors  
FROM: Chris Ernst  
RE: Landscape Report

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### **Grounds Maintenance**

Weekly grounds maintenance

Weekly bed weed control.

Apply herbicide to pavers and sidewalk cracks.

The guys are keeping the bushes trimmed at both the amenity center and the entrance.

### **Irrigation**

Monthly inspection repairs approved and repaired.

### **Agronomics**

The turf will be treated in May. It will be an insecticide, fungicide, and fertilizer. They will also be doing a blanket coverage for weed control.

**Enhancements**

Spring flowers will be installed on the 19<sup>th</sup>.

**Arbor Care**

No new news to report

## **Tab 6**

## Proposal for Extra Work at Bainebridge CDD

Property Name	Bainebridge CDD	Contact	Lesley Gallagher
Property Address	15855 Twin Creek Drive Jacksonville, FL 32218	To	Bainebridge CDD
		Billing Address	c/o Rizzetta & Company Inc 3434 Colwell Ave Ste 200 Tampa, FL 33614
Project Name	Amenity Center		
Project Description	Front of building upgrades		

### Scope of Work

QTY	UoM/Size	Material/Description
1.00	LUMP SUM	Prep area by removing declining holly trees and grade area. Haul away debris from site.
3.00	EACH	Sable Palm 10-12' OA - Installed (Includes Staking)
1.00	LUMP SUM	Skid Steer delivery fee
6.00	EACH	Brown mulch - Installed
1.00	LUMP SUM	Irrigation bubblers installed around palm trees, Make irrigation adjustments and modifications to ensure proper coverage

For internal use only

**SO#** 7781678  
**JOB#** 346101085  
**Service Line** 130

**Total Price** \$4,448.02

#### THIS IS NOT AN INVOICE

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

## TERMS & CONDITIONS

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

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

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

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

### Acceptance of this Contract

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

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

### Customer

#### Property Manager

Signature	Title
Lesley Gallagher	April 11, 2022
Printed Name	Date

### BrightView Landscape Services, Inc. "BrightView"

#### Associate Account Manager

Signature	Title
Christopher R. Ernst	April 11, 2022
Printed Name	Date

Job #:	346101085	Proposed Price: \$4,448.02
SO #:	7781678	

## Proposal for Extra Work at Bainebridge CDD

Property Name	Bainebridge CDD	Contact	Lesley Gallagher
Property Address	15855 Twin Creek Drive Jacksonville, FL 32218	To	Bainebridge CDD
		Billing Address	c/o Rizzetta & Company Inc 3434 Colwell Ave Ste 200 Tampa, FL 33614

Project Name      Entrance plant fill

Project Description      Fill in missing plants along the lake on the exit side of the entrance

### Scope of Work

QTY	UoM/Size	Material/Description
1.00	LUMP SUM	Prep area by removing damaged plant material and grading. Haul away debris
15.00	EACH	Carissa holly 3 gal. installed
15.00	EACH	Jack Frost Ligustrum 3 gal. installed
1.00	EACH	Ligustrum 3 gal. installed
15.00	EACH	Brown mulch installed
1.00	EACH	Make irrigation adjustments and modifications to ensure proper coverage.

For internal use only

**SO#**                      7781420  
**JOB#**                    346101085  
**Service Line**            130

**Total Price**                      \$1,616.36

#### THIS IS NOT AN INVOICE

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

## TERMS & CONDITIONS

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

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

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

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

### Acceptance of this Contract

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

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

### Customer

#### Property Manager

Signature	Title
Lesley Gallagher	April 11, 2022
Printed Name	Date

### BrightView Landscape Services, Inc. "BrightView"

#### Associate Account Manager

Signature	Title
Christopher R. Ernst	April 11, 2022
Printed Name	Date

Job #:	346101085	Proposed Price: \$1,616.36
SO #:	7781420	

## Proposal for Extra Work at Bainebridge CDD

Property Name	Bainebridge CDD	Contact	Lesley Gallagher
Property Address	15855 Twin Creek Drive Jacksonville, FL 32218	To	Bainebridge CDD
		Billing Address	c/o Rizzetta & Company Inc 3434 Colwell Ave Ste 200 Tampa, FL 33614

Project Name      Tennis Court Sod

Project Description      Remove declining plant material and add sod around tennis court

### Scope of Work

QTY	UoM/Size	Material/Description
1.00	LUMP SUM	Prep area by removing existing plant material and mulch, shovel grade area, and deep edge. Haul away debris
3,500.00	SQUARE FEET	St. Augustine Sod installed
1.00	LUMP SUM	Make irrigation adjustments and modifications to ensure proper coverage.

For internal use only

**SO#**                      7781436

**JOB#**                    346101085

**Service Line**            130

**Total Price**                      \$7,455.80

#### THIS IS NOT AN INVOICE

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



## TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only, contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license and permit requirements of the City, State and Federal Governments, as well as all other requirements of law.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales tax where applicable on material supplied.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall indemnify the Client/Owner and its agents and employees from and against any third party liabilities that arise out of Contractor's work to the extent such liabilities are adjudicated to have been caused by Contractor's negligence or willful misconduct. Contractor shall not be liable for any damage that occurs from Acts of God are defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this agreement within sixty (60) days. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and control shall be the sole responsibility of the Client/Owner.
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12. **Assignment:** The Owner/Client and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Owner/Client nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
13. **Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Owner. If the Client/Owner must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Client/Owner directly to the designer involved.

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### Customer

#### Property Manager

Signature	Title
Lesley Gallagher	April 11, 2022
Printed Name	Date

### BrightView Landscape Services, Inc. "BrightView"

#### Associate Account Manager

Signature	Title
Christopher R. Ernst	April 11, 2022
Printed Name	Date

Job #:	346101085	Proposed Price: \$7,455.80
SO #:	7781436	

## **Tab 7**



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6869 Phillips Parkway Drive S Jacksonville, FL 32256

Fax: 904-807-9158

Phone: 904-997-0044

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## Service Report

**Date:** March 25, 2022

**Aquatic Tech:** Bill Fuller

**Client:** Bainebridge CDD

**Contact:** Lesley Gallagher

**Waterways:** Twenty ponds.

**Comments:** 70° F Winds 8-12 mph

**Pond 1:** Pond was an 8 (good). No invasive species noted.



**Pond 2:** Pond was an 8 (good). Had a good kill on the algae.



**Pond 3:** Pond was a 9 (very good). No invasive species noted.



**Pond 4:** Pond was an 8 (good). No invasive species noted.



**Pond 5:** Pond was a 7 (overall good). Minor perimeter vegetation.





**Pond 6:** Pond was an 8 (good). Had a good kill on the algae.



**Pond 7:** Pond was a 9 (very good). No invasive species noted.



**Pond 8:** Pond was an 8 (good). No invasive species noted.



**Pond 9:** Pond was a 9 (very good). No invasive species noted.



**Pond 10:** Pond was a 7 (overall good). Treated for algae.



**Pond 11:** Pond was a 9 (very good). No invasive species noted.



**Pond 12:** Pond was a 7 (overall good). Perimeter vegetation. No boat access.



**Pond 14:** Pond was a 9 (very good). No invasive species noted.



**Pond 15:** Pond was a 9 (very good). No invasive species noted.





**Pond 16:** Pond was an 8 (good). No invasive species noted.



**Pond 17:** Pond was a 9 (very good). No invasive species noted.



**Pond 18:** Pond was a 9 (very good). No invasive species noted.





**Pond 19:** Pond was an 8 (good). No invasive species noted.



**Pond 20:** Pond was an 8 (good). Minor vegetation.



## **Tab 8**

1 Hargrove Grade Suite 1A  
 Palm Coast, FL 32137  
 386-957-9339  
 www.WebWatchdogs.net  
 info@webwatchdogs.net  
 Florida Contractor License  
 #ES12000771

Date	Quote #
3/24/2022	6420
Name / Address	
Bainebridge CDD c/o Rizzetta & Company, Inc. 2806 North 5th Street, Suite 403 Saint Augustine, FL 32084	

Description	Qty	Cost	Total
Extended Warranty Option- Complete Surveillance Camera System  ***Warranty Expires 4/20/2022***	1	299.00	299.00
<p>1 Year Extended Warranty on Camera Parts, Labor and Equipment</p> <p>All products are warranted for 1 year from date of purchase. If a product is defective we will repair or replace it. The following situations void the product warranty: Adding 3rd party software to a DVR without prior approval from our technical support department. Damage caused by nature such as flooding, winds, lightning and other similar events. Damage caused by vandalism. Network related issues involving your internet service provider (i.e. new modem, change of internet provider, etc.) Warranty Service Calls will be addressed within a 1-5 day time frame.</p> <p>After 1 year (outside of the warranty, if not extended), we will continue to support the product at the standard repair labor rate (currently \$99 per hour-minimum 2 hours) plus parts, if applicable, or phone technical support for \$65.00/hour. Out of warranty repairs are guaranteed for 30 days. Phone support is non-refundable.</p>	<b>Subtotal</b>		\$299.00
	<b>Sales Tax (0.0%)</b>		\$0.00
	<b>Total</b>		\$299.00
	Signature _____		

## **Tab 9**



PO Box 51289  
Jacksonville Beach FL 32240  
(904) 220-3337, (904) 220-3331  
Info@krystalclean.com

Estimate 75600275

DATE	PO #	Provided By
		Marc Ferretti marc.f@krystalclean.com

SERVICE LOCATION
Bainebridge CD D c/o First Coast CMS, LLC Bainebridge CD D c/o First Coast CMS, LLC 15855 Twin Creek Drive Jacksonville, FL, 32218 Tony@FirstCoastCMS.com

CUSTOMER
Bainebridge CD D c/o First Coast CMS, LLC Tony Shiver 352 Perido St Saint Johns, FL, 32259-8756 Tony@FirstCoastCMS.com

DESCRIPTION	Soft washing amenity center and fencing
-------------	---

Estimate			
Description	Qty	Rate	Total
<b>Soft Wash - Amenity Center</b> -Krystal Klean will clean exterior surfaces using professional 'Soft Wash' process in order to avoid damage to façade and window seals. -Solution include algaecides, fungicides and phosphate-free detergents to extend life of cleaning and provide optimal results. -Locks and electrical elements to be protected during cleaning process. -Extra care/precaution to be taken with landscaping to protect from damage. -Some stains such as mud dauber resin, black streaks on gutters, mineral deposits and rust may have permanently stained surfaces. -Flaking paint can come off with any amount of pressure. Loose or flaking paint will come off while cleaning. -Customer is responsible to ensure windows are closed and latched prior to cleaning. *Soft washing removes most mildew, dirt, and algae which accounts for 95% of roof discoloration in Florida. This process potentially expose mineral deposit stains that would require additional chemical treatment to remove. Please discuss any questions with your Krystal Klean representative.	1.00	\$705.00	\$705.00
<b>Soft Wash - Amenity Center</b> -Krystal Klean will clean exterior surfaces using professional 'Soft Wash' process in order to avoid damage to façade and window seals. -Solution include algaecides, fungicides and phosphate-free detergents to extend life of cleaning and provide optimal results. -Locks and electrical elements to be protected during cleaning process. -Extra care/precaution to be taken with landscaping to protect from damage. -Some stains such as mud dauber resin, black streaks on gutters, mineral deposits and rust may have permanently stained surfaces. -Flaking paint can come off with any amount of pressure. Loose or flaking paint will come off while cleaning. -Customer is responsible to ensure windows are closed and latched prior to cleaning. *Soft washing removes most mildew, dirt, and algae which accounts for 95% of roof discoloration in Florida. This process potentially expose mineral deposit stains that would require additional chemical treatment to remove. Please discuss any questions with your Krystal Klean representative.	1.00	\$205.00	\$205.00
<b>Pressure Wash Flat Surfaces - Dumpster Area</b> Pressure Wash flat work as requested. Many stains due to automotive fluids, tree nuts, rust, and mineral deposits will not be removed completely with pressure washing. We will do our very best but make no guarantee that all stains will be removed.	1.00	\$104.00	\$104.00
<b>Residential Soft Wash Ext Surfaces - "Horse Fencing" at Front Entry of Community</b> -Krystal Klean will clean exterior surfaces using professional 'Soft Wash' process in order to avoid damage to façade and window seals. -Solution include algaecides, fungicides and phosphate-free detergents to extend life of cleaning and provide optimal results.	1.00	\$984.00	\$984.00



- Locks and electrical elements to be protected during cleaning process.
- Extra care/precaution to be taken with landscaping to protect from damage.
- Some stains such as mud dauber resin, black streaks on gutters, mineral deposits and rust may have permanently stained surfaces.
- Flaking paint can come off with any amount of pressure. Loose or flaking paint will come off while cleaning.
- Customer is responsible to ensure windows are closed and latched prior to cleaning.

\*Soft washing removes most mildew, dirt, and algae which accounts for 95% of roof discoloration in Florida. This process potentially expose mineral deposit stains that would require additional chemical treatment to remove. Please discuss any questions with your Krystal Klean representative.

**Estimate Total: \$1,998.00**

#### CUSTOMER MESSAGE

Thank you for the opportunity to serve you!

We uphold the highest industry standards for glass cleaning tools and methods but must inform and educate its customers about the inherent risk of scratches when cleaning glass. Given the facts below, we cannot be held liable for glass scratches. Minuscule glass particles (or "glass fines") may exist on the pane surface. This flaw is common for tempered or hurricane-proof glass often installed in Florida. During a normal cleaning process, these glass fines can break off and cause hairline scratches. Removal of paint, adhesives, calcium deposits, or construction debris may require the use of scrubbing pads or scrapers, which increases the risk of scratched glass, and is a separate service from standard window cleaning. When cleaning glass to remove calcium deposits, some brands of tinted or soft glass may be micro-scratched with vinyl buffing pads. Preexisting scratches may be visible or apparent after the glass is cleaned.

Terms of payment: The total amount stated is due upon completion. Where applicable, credit cards will be charged for the total amount upon completion based on the credit card information provided in advance. All late payments (over 30 days) may bear interest at the highest rate permissible under Florida law calculated daily and compounded monthly. Customer shall also be responsible for paying all reasonable costs incurred in collecting any late payments, including, without limitation, attorneys' fees.

Estimate Accepted By:

Accepted Date:



amenity center

5855 Twin Creek Dr,  
Jacksonville, FL 32218

Diona Renee & Co

Dolsue Pole Studio

Cross Country  
Road Service

fencing

Baine Lake

Pecan Park RV Resort

Amoco

Pecan Park Rd

Love's Travel Stop





this fence only - entire  
length both sides





start

end



## **Tab 10**





Rizzetta & Company

# **Bainebridge CDD Community Development District**

[www.bainebridgecdd.org](http://www.bainebridgecdd.org)

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## **Proposed Budget for Fiscal Year 2022/2023**

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Rizzetta & Company

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

	Chart of Accounts Classification	Actual YTD through 02/28/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
1								
2	<b>REVENUES</b>							
3								
4	Special Assessments							
5	Tax Roll*	\$ 343,698	\$ 347,145	\$ 347,145	\$ -	\$ 367,920	\$ 20,775	
6								
7	<b>TOTAL REVENUES</b>	<b>\$ 343,698</b>	<b>\$ 347,145</b>	<b>\$ 347,145</b>	<b>\$ -</b>	<b>\$ 367,920</b>	<b>\$ 20,775</b>	
8								
9								
10	<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 343,698</b>	<b>\$ 347,145</b>	<b>\$ 347,145</b>	<b>\$ -</b>	<b>\$ 367,920</b>	<b>\$ 20,775</b>	
11								
12								
13	<b>ADMINISTRATIVE</b>							
14								
15	Legislative							
16	Supervisor Fees	\$ 2,800	\$ 6,800	\$ 6,000	\$ (800)	\$ 6,000	\$ -	Based on 6 Meetings
17	Financial & Administrative							
18	Administrative Services	\$ 2,575	\$ 6,180	\$ 6,180	\$ -	\$ 6,427	\$ 247	Reflects 4% COL Inc on Lines Marked with *
19	District Management	\$ 9,656	\$ 23,175	\$ 23,175	\$ -	\$ 24,102	\$ 927	*
20	District Engineer	\$ 1,859	\$ 14,462	\$ 7,500	\$ (6,962)	\$ 7,500	\$ -	FY 21/22 Included Stormwater Analysis
21	Disclosure Report	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	
22	Trustees Fees	\$ 2,371	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ -	
23	Assessment Roll	\$ 5,408	\$ 5,408	\$ 5,408	\$ -	\$ 5,624	\$ 216	*
24	Financial & Revenue Collections	\$ 2,253	\$ 5,408	\$ 5,408	\$ -	\$ 5,624	\$ 216	*
25	Accounting Services	\$ 8,626	\$ 20,703	\$ 20,703	\$ -	\$ 21,531	\$ 828	*
26	Auditing Services	\$ 3,715	\$ 3,715	\$ 4,100	\$ 385	\$ 3,715	\$ (385)	Based on Current Engagement
27	Arbitrage Rebate Calculation	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -	
28	Public Officials Liability Insurance	\$ 5,234	\$ 5,234	\$ 4,484	\$ (750)	\$ 6,281	\$ 1,797	Based on Estimated 20% Increase
29	Legal Advertising	\$ 420	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	
30	Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	\$ -	
31	Miscellaneous Fees	\$ 100	\$ 250	\$ 750	\$ 500	\$ 750	\$ -	Amortization Schedule, Mailed Notice?
32	Website Hosting, Maintenance, Backup	\$ 2,150	\$ 5,800	\$ 5,800	\$ -	\$ 5,800	\$ -	Based on Current Agreements
33	Legal Counsel							
34	District Counsel	\$ 3,532	\$ 17,850	\$ 25,000	\$ 7,150	\$ 25,000	\$ -	
35								
36	<b>Administrative Subtotal</b>	<b>\$ 55,874</b>	<b>\$ 126,160</b>	<b>\$ 125,683</b>	<b>\$ (477)</b>	<b>\$ 129,529</b>	<b>\$ 3,846</b>	
37								
38	<b>OPERATIONS</b>							
39								
40	Electric Utility Services							
41	Utility Services	\$ 7,244	\$ 18,593	\$ 21,500	\$ 2,907	\$ 21,500	\$ -	
42	Garbage/Solid Waste Control							
43	Garbage - Recreation Facility	\$ 872	\$ 2,093	\$ 2,000	\$ (93)	\$ 2,200	\$ 200	
44	Water-Sewer Combination							
45	Utility Services	\$ 1,219	\$ 4,100	\$ 4,500	\$ 400	\$ 4,500	\$ -	
46	Stormwater Control							
47	Aquatic & Fountain Maintenance	\$ 3,650	\$ 8,760	\$ 9,100	\$ 340	\$ 9,100	\$ -	Based on Current Agreement

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

	Chart of Accounts Classification	Actual YTD through 02/28/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
48	Miscellaneous Expense		\$ 728	\$ 1,500	\$ 772	\$ 1,500	\$ -	FY 21/22 Included Repairs to Barriers. Also Includes Colored Lense Change Out for Holidays
49	Other Physical Environment							
50	General Liability & Property Insurance	\$ 12,230	\$ 11,578	\$ 12,736	\$ 1,158	\$ 14,676	\$ 1,940	Based on Estimated 20% Increase
51	Entry & Walls Maintenance	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	To Include Pressure Washing/Electrical Repairs
52	Landscape & Irrigation Maintenance Contract	\$ 15,010	\$ 33,996	\$ 35,016	\$ 1,020	\$ 37,105	\$ 2,089	FY 22/23 Proposed to Include a 3% Increase . Includes Playground Mulch Per Existing Agreement
53	Irrigation Repairs	\$ 71	\$ 2,500	\$ 4,000	\$ 1,500	\$ 4,000	\$ -	
54	Landscape Replacement Plants, Shrubs, Trees	\$ 3,183	\$ 8,000	\$ 8,000	\$ -	\$ 8,000	\$ -	Plant Replacements Proposed for Entry and Parking Areas. FY 22/23 to Possibly Include Additional Parking and Court Area Enhancements
55	Field Services	\$ 1,200	\$ 2,400	\$ 2,400	\$ -	\$ 2,800	\$ 400	
56	Miscellaneous Expense	\$ 1,220	\$ 1,220	\$ 1,271	\$ 51	\$ 1,271	\$ -	FY 21/22 Included Backflow Test and Cage Around Backflow
57	Road & Street Facilities							
58	Amenity Parking Lot/Sidewalk Repair & Maintenance	\$ -	\$ 350	\$ 2,500	\$ 2,150	\$ 1,500	\$ (1,000)	Restriping FY 22/23?
59	Miscellaneous Expense	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	
60	Parks & Recreation							
61	Amenity Management Staffing Contract	\$ 10,503	\$ 31,508	\$ 33,000	\$ 1,492	\$ 33,000	\$ -	
62	Security Services				\$ -	\$ 13,860	\$ 13,860	NEW LINE FY 22/23
63	Cable, Phone & Internet	\$ 1,654	\$ 3,970	\$ 4,400	\$ 430	\$ 4,400	\$ -	
64	Amenity Maintenance Contract & Repairs	\$ 2,067	\$ 11,914	\$ 13,400	\$ 1,486	\$ 13,400	\$ -	FY 21/22 Included Electrical & Paver Repairs, PM Agreement on Fitness Equipment . FY 21/22 Includes Approx. \$9,000 in Repairs and Maintenance .
65	Amenity Facility Janitorial Service Contract & Supplies	\$ 2,423	\$ 7,350	\$ 7,300	\$ (50)	\$ 7,700	\$ 400	Includes Approx. \$2200 in Supplies.
66	Pool Maintenance Service Contract & Chemicals	\$ 5,245	\$ 16,887	\$ 15,000	\$ (1,887)	\$ 17,000	\$ 2,000	Proposed to Include 30% Increase in Chlorine Cost. Includes Approximately \$6890 in Chemicals.
67	Pool Permits and Inspections	\$ -	\$ 325	\$ 325	\$ -	\$ 325	\$ -	

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

	Chart of Accounts Classification	Actual YTD through 02/28/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
68	Athletic Court(s)/Field/Playground Maint. & Repairs		\$ 6,036	\$ 5,000	\$ (1,036)	\$ 5,000	\$ -	FY 21/22 includes Approved Playground Repairs
69	Pest Control & Termite Bond	\$ -	\$ 890	\$ 850	\$ (40)	\$ 890	\$ 40	
70	Facility A/C Preventative Maintenance & Repair	\$ 62	\$ 740	\$ 740	\$ -	\$ 740	\$ -	
71	Access Control Maintenance & Repair	\$ -	\$ 1,279	\$ 2,000	\$ 721	\$ 2,000	\$ -	Includes Extended Warranty for Cameras/DVR & Ongoing Monthly Fee for New Access Control
72	Miscellaneous Expense	\$ 105	\$ 1,250	\$ 924	\$ (326)	\$ 924	\$ -	Includes Propane Refill, Fire Extinguisher Maint.
73	Special Events							
74	Special Events	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	
75	Contingency							
76	Miscellaneous Contingency	\$ 9,603	\$ 25,163	\$ 15,000	\$ (10,163)	\$ 15,000	\$ -	FY 21/22 Includes Second Column for Entry Monument Sign, New Marquee Sign and JSO Off Duty Deputies April through September (Will be on new line for FY 22/23). FY 22/23 Proposed to Possibly Include Pool Beam Work or Updated Reserve Study.
77	Capital Outlay	\$ -	\$ 9,300	\$ 13,000	\$ 3,700	\$ 10,000	\$ (3,000)	FY 21/22 Includes New Treadmill and Access Control System.
78								
79	<b>Field Operations Subtotal</b>	<b>\$ 77,561</b>	<b>\$ 216,929</b>	<b>\$ 221,462</b>	<b>\$ 4,533</b>	<b>\$ 238,391</b>	<b>\$ 16,929</b>	
80								
81								
82	<b>TOTAL EXPENDITURES</b>	<b>\$ 133,435</b>	<b>\$ 343,089</b>	<b>\$ 347,145</b>	<b>\$ 4,056</b>	<b>\$ 367,920</b>	<b>\$ 20,775</b>	
83								
84	<b>EXCESS OF REVENUES</b>	<b>\$ 210,263</b>	<b>\$ 4,056</b>	<b>\$ -</b>	<b>\$ 4,056</b>	<b>\$ -</b>	<b>\$ -</b>	
85								



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

	Chart of Accounts Classification	Actual YTD through 02/28/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
1								
2	<b>REVENUES</b>							
3								
4	Special Assessments							
5	Tax Roll*	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -	
6								
7	<b>TOTAL REVENUES</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	
8								
9	Balance Forward from Prior	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10								
11	<b>TOTAL REVENUES AND</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	
12								
13								
14	<b>EXPENDITURES</b>							
15								
16	Contingency							
17	Capital Reserves	\$ -	\$ -	\$ 20,000		\$ 20,000	\$ -	Exterior Painting FY 22/23
18								
19	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	
20								
21	<b>EXCESS OF REVENUES</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
22								

**Bainebridge Community Development District**  
**Debt Service**  
**Fiscal Year 2022/2023**

Chart of Accounts Classification	Series 2007A	Budget for 2022/2023
<b>REVENUES</b>		
Special Assessments		
Net Special Assessments <sup>(1)</sup>	\$161,219.27	\$161,219.27
<b>TOTAL REVENUES</b>	<b>\$161,219.27</b>	<b>\$161,219.27</b>
<b>EXPENDITURES</b>		
<b>Administrative</b>		
Financial & Administrative		
Debt Service Obligation	\$161,219.27	\$161,219.27
<b>Administrative Subtotal</b>	<b>\$161,219.27</b>	<b>\$161,219.27</b>
<b>TOTAL EXPENDITURES</b>	<b>\$161,219.27</b>	<b>\$161,219.27</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>

Duval County Collection Costs (3.5%) and Early Payment Discounts (4%): 7.5%

**Gross assessments** **\$174,291.10**

**Notes:**

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

<sup>(1)</sup> Maximum Annual Debt Service less prepaid assessments.

**BAINEBRIDGE COMMUNITY DEVELOPMENT DISTRICT**

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

2022/2023 O&M Budget		\$387,920.00
Duval County Collection Cost @:	3.5%	\$14,678.05
Early Payment Discount @:	4%	\$16,774.92
2022/2023 Total:		<u>\$419,372.97</u>

2021/2022 O&M Budget	\$367,145.00
2022/2023 O&M Budget	\$387,920.00

Total Difference:	<u><u>\$20,775.00</u></u>
-------------------	---------------------------

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2021/2022	2022/2023	\$	%
Debt Service - Single Family	\$1,168.62	\$1,168.62	\$0.00	0.00%
Operations/Maintenance - Single Family	\$793.83	\$838.75	\$44.92	5.66%
<b>Total</b>	<b>\$1,962.45</b>	<b>\$2,007.37</b>	<b>\$44.92</b>	<b>2.29%</b>
<hr/>				
Debt Service - Single Family (Partially Prepaid)	\$431.69	\$431.69	\$0.00	0.00%
Operations/Maintenance - Single Family	\$793.83	\$838.75	\$44.92	5.66%
<b>Total</b>	<b>\$1,225.52</b>	<b>\$1,270.44</b>	<b>\$44.92</b>	<b>3.67%</b>
<hr/>				
Debt Service - Single Family (Partially Prepaid)	\$566.11	\$566.11	\$0.00	0.00%
Operations/Maintenance - Single Family	\$793.83	\$838.75	\$44.92	5.66%
<b>Total</b>	<b>\$1,359.94</b>	<b>\$1,404.86</b>	<b>\$44.92</b>	<b>3.30%</b>
<hr/>				
Debt Service - Single Family (Partially Prepaid)	\$578.43	\$578.43	\$0.00	0.00%
Operations/Maintenance - Single Family	\$793.83	\$838.75	\$44.92	5.66%
<b>Total</b>	<b>\$1,372.26</b>	<b>\$1,417.18</b>	<b>\$44.92</b>	<b>3.27%</b>

**BAINEBRIDGE COMMUNITY DEVELOPMENT DISTRICT**

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

TOTAL O&M BUDGET		\$387,920.00
COLLECTION COSTS @	3.5%	\$14,678.05
EARLY PAYMENT DISCOUNT @	4.0%	\$16,774.92
TOTAL O&M ASSESSMENT		<u>\$419,372.97</u>

<u>LOT SIZE</u>	<u>UNITS ASSESSED</u>		<u>ALLOCATION OF O&amp;M ASSESSMENT</u>		
	<u>O&amp;M</u>	<u>SERIES 2007A DEBT SERVICE <sup>(1) (2) (3)</sup></u>	<u>TOTAL EAU's</u>	<u>% TOTAL EAU's</u>	<u>TOTAL O&amp;M BUDGET</u>
<b><u>Platted Parcels</u></b>					
Single Family	277	46	277.00	55.40%	\$232,332.63
Single Family (Partially Prepaid) <sup>(5)</sup>	52	52	52.00	10.40%	\$43,614.79
Single Family (Partially Prepaid) <sup>(5)</sup>	20	20	20.00	4.00%	\$16,774.92
Single Family (Partially Prepaid) <sup>(5)</sup>	151	150	151.00	30.20%	\$126,650.64
<b>Total Community</b>	<u>500</u>	<u>268</u>	<u>500.00</u>	<u>100.00%</u>	<u>\$419,372.97</u>
LESS: Duval County Collection Costs (3.5%) and Early Payment Discounts (4%):					<u>(\$31,452.97)</u>
Net Revenue to be Collected					<u>\$387,920.00</u>

<u>PER LOT ANNUAL ASSESSMENT</u>		
<u>O&amp;M</u>	<u>SERIES 2007A DEBT SERVICE <sup>(4)</sup></u>	<u>TOTAL <sup>(5)</sup></u>
0	0	
\$838.75	\$1,168.62	\$2,007.37
\$838.75	\$431.69	\$1,270.44
\$838.75	\$566.11	\$1,404.86
\$838.75	\$578.43	\$1,417.18

(1) Reflects 4 (four) prepayments.

(2) Reflects the number of total lots with Series 2007A debt outstanding.

(3) 222 Single Family lots reflect partial payoff of 2007A Debt Service.

(4) Annual debt service assessment per lot adopted in connection with the Series 2007A bond issue. Annual assessment includes principal, interest, Duval County collection costs and early payment discounts.

(5) Annual assessment that will appear on November 2022 Duval County property tax bill. Amount shown includes all applicable 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.



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**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.



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**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.



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**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.



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**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.



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## 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.



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## 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.

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### EXPENDITURES – ADMINISTRATIVE:

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

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



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## **Tab 11**

**RESOLUTION 2022-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BAINEBRIDGE COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2022/2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

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

**WHEREAS**, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BAINEBRIDGE 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. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: \_\_\_\_\_, 2022

HOUR: \_\_\_\_\_

LOCATION: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

3. **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 Jacksonville and Duval County at least 60 days prior to the hearing set above.

4. **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 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2022.**

ATTEST:

**BAINEBRIDGE COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson/Vice Chairperson, Board of  
Supervisors

**Exhibit A:** Proposed Budget



## **Tab 12**

**Bainbridge Community Development  
District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2021**

**Bainebridge Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2021**

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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Suite 200  
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772/461-6120 // 461-1155  
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## REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors  
Bainebridge Community Development District  
Jacksonville, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of Bainebridge 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Fort Pierce / Stuart

- 1 -



To the Board of Supervisors  
Bainebridge 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 Bainebridge Community Development District as of September 30, 2021, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Governmental Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. 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 and 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 21, 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 Bainebridge Community Development District's internal control over financial reporting and compliance.

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

February 21, 2022



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

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

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

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

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

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

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

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

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

**Financial Highlights**

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

- ◆ The District's total assets exceeded total liabilities by \$1,424,753 (net position). Net investment in capital assets for the District was \$268,456. Restricted net position was \$251,318 and unrestricted net position was \$904,979.
- ◆ Revenues from governmental activities totaled \$533,966 and expenses from governmental activities totaled \$607,568.

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

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

**Financial Analysis of the District**

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

**Net Position**

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
Current assets	\$ 917,595	\$ 843,338
Restricted assets	404,186	397,936
Capital assets	1,812,922	2,042,030
Total Assets	<u>3,134,703</u>	<u>3,283,304</u>
Current liabilities	111,001	127,030
Non-current liabilities	1,598,949	1,657,919
Total Liabilities	<u>1,709,950</u>	<u>1,784,949</u>
Net Position		
Net investment in capital assets	268,456	1,177,600
Restricted	251,318	235,676
Unrestricted	904,979	85,079
Total Net Position	<u>\$ 1,424,753</u>	<u>\$ 1,498,355</u>

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

The reduction in capital assets is mainly related to depreciation.

The reduction in current liabilities is related to the decrease in accounts and accrued expenses in the current year.

The reduction in non-current liabilities is related to the current year principal payment.

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

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

**Financial Analysis of the District (Continued)**

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

**Change In Net Position**

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
Program Revenues		
Charges for services	\$ 529,539	\$ 529,656
General Revenues		
Miscellaneous	4,211	199
Investment earnings	216	8,533
Total Revenues	<u>533,966</u>	<u>538,388</u>
Expenses		
General government	110,263	122,955
Physical environment	402,226	469,039
Interest and other charges	95,079	98,404
Total Expenses	<u>607,568</u>	<u>690,398</u>
Change in Net Position	(73,602)	(152,010)
Net Position - Beginning of Year	<u>1,498,355</u>	<u>1,650,365</u>
Net Position - End of Year	<u>\$ 1,424,753</u>	<u>\$ 1,498,355</u>

The decrease in general government expenses is related to the decrease in web-hosting and legal expenses in the current year.

The decrease in physical environment is related to the decrease in contingency and amenity maintenance expenses in the current year.

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

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

**Capital Assets Activity**

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

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
Construction in progress	\$ -	\$ 7,860
Infrastructure	3,207,578	3,207,578
Improvements other than buildings	1,751,197	1,751,197
Equipment	91,009	75,289
Less: accumulated depreciation	<u>(3,236,862)</u>	<u>(2,999,894)</u>
Governmental Activities Capital Assets	<u><u>\$ 1,812,922</u></u>	<u><u>\$ 2,042,030</u></u>

During the year depreciation was \$238,968, \$15,720 was added to equipment and \$7,860 was transferred from construction in progress.

**General Fund Budgetary Highlights**

The budgeted expenditures exceeded actual expenditures in the current year because miscellaneous contingency and legal expenditures were less than anticipated.

There were no budget amendments in the current year.

**Debt Management**

Governmental Activities debt includes the following:

- In May 2007, the District issued \$8,240,000 Series 2007 Special Assessment Bonds. These bonds were issued to finance the cost of the construction, installation, and equipping of a portion of the Capital Improvement Program (the "2007 Project"). As of September 30, 2021, the balance outstanding was \$1,675,000.



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

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

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

Bainebridge Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2022.

**Request for Information**

The financial report is designed to provide a general overview of Bainebridge 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 Bainebridge Community Development District's Finance Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

**Bainbridge Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2021**

	<u><b>Governmental Activities</b></u>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 893,560
Prepaid expenses	19,835
Deposits	4,200
Total Current Assets	<u>917,595</u>
Non-Current Assets	
Restricted Assets	
Investments	404,186
Capital Assets, Being Depreciated	
Infrastructure	3,207,578
Improvements other than buildings	1,751,197
Equipment	91,009
Less: accumulated depreciation	<u>(3,236,862)</u>
Total Non-Current Assets	<u>2,217,108</u>
Total Assets	<u>3,134,703</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued expenses	12,416
Deposits payable	200
Bonds payable	60,000
Accrued interest	38,385
Total Current Liabilities	<u>111,001</u>
Non-Current Liabilities	
Bonds payable	<u>1,598,949</u>
Total Liabilities	<u>1,709,950</u>
<b>NET POSITION</b>	
Net investment in capital assets	268,456
Restricted for debt service	247,108
Restricted for capital projects	4,210
Unrestricted	904,979
Total Net Position	<u><u>\$ 1,424,753</u></u>

See accompanying notes to financial statements.

**Bainbridge Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2021**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues Charges for Services</b>	<b>Net (Expenses) Revenues and Changes in Net Position Governmental Activities</b>
Governmental Activities			
General government	\$ (110,263)	\$ 147,258	\$ 36,995
Physical environment	(402,226)	220,704	(181,522)
Interest and other charges	(95,079)	161,577	66,498
Total Governmental Activities	<u>\$ (607,568)</u>	<u>\$ 529,539</u>	<u>(78,029)</u>
<b>General Revenues</b>			
Investment income			216
Miscellaneous revenues			4,211
Total General Revenues			<u>4,427</u>
Changes in Net Position			(73,602)
Net Position - Beginning of Year			<u>1,498,355</u>
Net Position - End of Year			<u><u>\$ 1,424,753</u></u>

See accompanying notes to financial statements.

**Bainbridge Community Development District**  
**BALANCE SHEET -**  
**GOVERNMENTAL FUNDS**  
**September 30, 2021**

	General	Debt Service	Capital Projects	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 893,560	\$ -	\$ -	\$ 893,560
Prepaid expenses	19,835	-	-	19,835
Deposits	4,200	-	-	4,200
Restricted assets				
Investments, at fair value	-	399,976	4,210	404,186
Total Assets	<u>\$ 917,595</u>	<u>\$ 399,976</u>	<u>\$ 4,210</u>	<u>\$ 1,321,781</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	\$ 12,416	\$ -	\$ -	\$ 12,416
Deposits payable	200	-	-	200
Total Liabilities	<u>12,616</u>	<u>-</u>	<u>-</u>	<u>12,616</u>
<b>FUND BALANCES</b>				
Nonspendable - prepaid expenses/deposits	24,035	-	-	24,035
Restricted:				
Debt service	-	399,976	-	399,976
Capital projects	-	-	4,210	4,210
Assigned capital reserve	149,455	-	-	149,455
Unassigned	731,489	-	-	731,489
Total Fund Balances	<u>904,979</u>	<u>399,976</u>	<u>4,210</u>	<u>1,309,165</u>
Total Liabilities and Fund Balances	<u>\$ 917,595</u>	<u>\$ 399,976</u>	<u>\$ 4,210</u>	<u>\$ 1,321,781</u>

See accompanying notes to financial statements.

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

Total Governmental Fund Balances	\$ 1,309,165
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, infrastructure, \$3,207,578, improvements other than buildings, \$1,751,197, and equipment, \$91,009, net of accumulated depreciation, \$(3,236,862), used in governmental activities are not current financial resources, and therefore, are not reported at the fund level.	1,812,922
Long-term liabilities, bonds payable, \$(1,675,000), net of bond discounts, net, \$(16,051), are not due and payable in the current period, and therefore, are not reported at the fund level.	(1,658,949)
Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported at the fund level.	<u>(38,385)</u>
Net Position of Governmental Activities	<u><u>\$ 1,424,753</u></u>

See accompanying notes to financial statements.



**Bainebridge Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2021**

	General	Debt Service	Capital Projects	Totals Governmental Funds
Revenues				
Special assessments	\$ 367,962	\$ 161,577	\$ -	\$ 529,539
Investment income	118	97	1	216
Miscellaneous revenues	4,211	-	-	4,211
Total Revenues	372,291	161,674	1	533,966
Expenditures				
Current				
General government	110,263	-	-	110,263
Physical environment	165,258	-	-	165,258
Capital outlay	7,860	-	-	7,860
Debt service				
Principal	-	60,000	-	60,000
Interest	-	95,425	-	95,425
Total Expenditures	283,381	155,425	-	438,806
Net Change in Fund Balances	88,910	6,249	1	95,160
Fund Balances - Beginning of Year	816,069	393,727	4,209	1,214,005
Fund Balances - End of Year	\$ 904,979	\$ 399,976	\$ 4,210	\$ 1,309,165

See accompanying notes to financial statements.

**Bainebridge 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	\$ 95,160
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 that depreciation, \$(236,968), exceeded capital outlay, \$7,860 in the current period.	(229,108)
Repayments of bond principal and capital leases are expenditures at the fund level, but the repayment reduces long-term liabilities in the Statement of Net Position.	60,000
Bond discount is recognized as an other financing use in the year long-term debt is issued at the fund level, however at the government-wide level it is recognized as a contra-liability and amortized as interest over the life of the debt. This is the current year interest.	(1,030)
At the government-wide level, interest is accrued on outstanding bonds; whereas at the fund level, interest expenditures are reported when due. This is the change in accrued interest in the current period.	1,376
Change in Net Position of Governmental Activities	<u>\$ (73,602)</u>

See accompanying notes to financial statements.

**Bainbridge Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND**  
**For the Year Ended September 30, 2021**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Revenues				
Special assessments	\$ 367,145	\$ 367,145	\$ 367,962	\$ 817
Investment income	-	-	118	118
Miscellaneous revenues	-	-	4,211	4,211
Total Revenues	<u>367,145</u>	<u>367,145</u>	<u>372,291</u>	<u>5,146</u>
Expenditures				
Current				
General government	126,710	126,710	110,263	16,447
Physical environment	228,435	228,435	165,258	63,177
Capital outlay	<u>12,000</u>	<u>12,000</u>	<u>7,860</u>	<u>4,140</u>
Total Expenditures	<u>367,145</u>	<u>367,145</u>	<u>283,381</u>	<u>83,764</u>
Net Change in Fund Balances	-	-	88,910	88,910
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>816,069</u>	<u>816,069</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 904,979</u>	<u>\$ 904,979</u>

See accompanying notes to financial statements.

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

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Reporting Entity**

The District was established on January 10, 2006, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by City of Jacksonville, Florida Ordinance 2005-14-17-E as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Bainebridge Community Development District. The District is governed by a five-member Board of Supervisors who are elected on an at large basis by qualified electors within the District. The District operates within the criteria established by Chapter 190, Florida Statutes.

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

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

**2. Measurement Focus and Basis of Accounting**

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

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

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

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

**2. Measurement Focus and Basis of Accounting (Continued)**

**a. Government-wide Financial Statements**

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

Governmental activities are supported by special assessments 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.



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

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

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds**

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

The District has various policies governing the fund balance classifications.

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

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

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

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

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

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

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

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds (Continued)**

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

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

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

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

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

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

Debt service expenditures are recorded only when payment is due.

**3. Basis of Presentation**

**a. Governmental Major Funds**

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

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

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

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

**a. Governmental Major Funds (Continued)**

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

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

**b. Non-current Governmental Assets/Liabilities**

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

**4. Assets, Liabilities, and Net Position or Equity**

**a. Cash and Investments**

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

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

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

For purposes of the statement of cash flows, cash equivalents include time deposits and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

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

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

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

**b. Restricted Net Position**

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

**c. Capital Assets**

Capital assets, which include infrastructure, improvements other than buildings and equipment are reported in the governmental activities column.

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

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

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

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

Infrastructure	23 years
Improvements	20 years
Equipment	5 years

**e. Bond Discounts**

Bond discounts are amortized over the life of the bonds.

**d. Budgets**

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

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

**NOTE B – CASH AND INVESTMENTS**

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2021, the District's bank balance was \$894,360 and the carrying value was \$893,560. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

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

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
First American Treasury Obligations	13 Days*	<u>\$ 404,186</u>

\*Maturity is a weighted average 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 listed above 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.



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

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

Credit Risk

The District's investments in treasury funds, money markets and government loans 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 Obligations was 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 investments in First American Treasury Obligations represent 100% of 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 on benefited property within the District. Operating and Maintenance Assessments are based upon the adopted budget and levied annually at a public hearing by the District. Debt Service Assessments are levied when bonds are issued and collected annually. The District may collect assessments directly or utilize the uniform method of collections (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

All unpaid assessments become delinquent as of April 1. Virtually all unpaid assessments are collected via the sale of tax certificates on, or prior to, June 1; therefore, there were no material amounts receivable at fiscal year-end. Assessment levied for the 2020-2021 fiscal year were levied in October 2019.

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

**NOTE D – CAPITAL ASSETS**

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

	Balance October 1, 2020	Additions	Disposals	Balance September 30, 2021
<b><u>Governmental activities:</u></b>				
Capital assets, not being depreciated	\$ 7,860	\$ -	\$ 7,860	\$ -
Capital assets, being depreciated:				
Infrastructure	3,207,578	-	-	3,207,578
Improvements other than buildings	1,751,197	-	-	1,751,197
Equipment	75,289	15,720	-	91,009
Total Capital Assets, Being Depreciated	<u>5,034,064</u>	<u>15,720</u>	<u>-</u>	<u>5,049,784</u>
Less accumulated depreciation for:				
Infrastructure	(1,830,435)	(139,812)	-	(1,970,247)
Improvements other than buildings	(1,123,671)	(87,560)	-	(1,211,231)
Equipment	(45,788)	(9,596)	-	(55,384)
Total Accumulated Depreciation	<u>(2,999,894)</u>	<u>(236,968)</u>	<u>-</u>	<u>(3,236,862)</u>
Total Capital Assets Depreciated, Net	<u>\$ 2,042,030</u>	<u>\$ (221,248)</u>	<u>\$ 7,860</u>	<u>\$ 1,812,922</u>

Current year depreciation of \$236,968 was charged to physical environment.

**NOTE E – LONG-TERM DEBT**

**Governmental Activities**

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

Long-term debt at October 1, 2020	\$ 1,735,000
Principal payments	<u>(60,000)</u>
Long-term debt at September 30, 2021	<u>\$ 1,675,000</u>

Long-term debt for Governmental Activities is comprised of the following:

**Special Assessment Bonds**

\$8,240,000 Series 2007 Special Assessment Bonds are due in annual principal installments beginning May 2009 maturing May 2038. Interest at a rate of 5.5% is due May and November beginning November 2007. Current portion is \$60,000.

\$ 1,675,000

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

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

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	\$ 60,000	\$ 92,125	\$ 152,125
2023	65,000	88,825	153,825
2024	70,000	85,250	155,250
2025	75,000	81,400	156,400
2026	75,000	77,275	152,275
2027-2031	450,000	319,000	769,000
2032-2036	595,000	180,675	775,675
2037-2038	285,000	23,650	308,650
Totals	<u>\$ 1,675,000</u>	<u>\$ 948,200</u>	<u>\$ 2,623,200</u>

Summary of Significant Bond Resolution Terms and Covenants

The Series 2007 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2017 at a redemption price equal to the principal amount of the Series 2007 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2007 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

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

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

Depository Funds

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

Reserve Funds – The Series 2007 Reserve Account was funded from the proceeds of the Series 2007 Bonds in an amount set forth in the bond indenture. The current reserve requirement is calculated as the reserve account percentage times the principal amount deemed outstanding. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve balance as of September 30, 2021:

	Reserve Balance	Reserve Requirement
Special Assessment Bonds, Series 2007	<u>\$ 118,518</u>	<u>\$ 114,483</u>

**NOTE F – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no claims or settled claims from these risks that exceeded commercial coverage in the last three years.

**NOTE G – SUBSEQUENT EVENT**

In November 2021, the District made a prepayment of \$5,000 on the Series 2007 Special Assessment Bonds.



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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  
Bainebridge Community Development District  
Jacksonville, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Bainebridge 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 21, 2022.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Bainebridge 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 Bainebridge Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Bainebridge Community Development District's internal control.

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

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



Board of Supervisors  
Bainebridge Community Development District

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

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

February 21, 2022





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## MANAGEMENT LETTER

To the Board of Supervisors  
Bainebridge Community Development District  
Jacksonville, Florida

### Report on the Financial Statements

We have audited the financial statements of the Bainebridge Community Development District as of and for the year ended September 30, 2021, and have issued our report thereon dated February 21, 2022.

### Auditor's Responsibility

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

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 21, 2022, should be considered in conjunction with this management letter.

### Prior Audit Findings

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

### Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not Bainebridge 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 Bainebridge Community Development District did not meet any of the conditions described in Section 218.503(1) Florida Statutes.



To the Board of Supervisors  
Bainebridge Community Development District

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

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

**Specific Information**

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

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Bainebridge 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 other than the 5 Board Members.
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 9
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: none
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$28,889.48
- 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), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Bainebridge Community Development District reported:

- 7) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund \$734.29 and the Debt Service Fund \$535.05/\$1,080.97/\$399.31.
- 8) The amount of special assessments collected by or on behalf of the District: Total Special Assessments collected was \$529,539.
- 9) The total amount of outstanding bonds issued by the District and the terms of such bonds: \$1,675,000, issued in 2007, fixed rate 5.5%, matures May, 2038.



Berger, Toombs, Elam,  
Gaines & Frank

Certified Public Accountants PL

To the Board of Supervisors  
Bainebridge Community Development District

### **Additional Matters**

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

### **Purpose of this Letter**

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

*Berger Toombs Elam  
Gaines & Frank*

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

February 21, 2022



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

To the Board of Supervisors  
Bainebridge Community Development District  
Jacksonville, Florida

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

In our opinion, Bainebridge 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 21, 2022