

*Lake Mattie Preserve
Community Development District*

Meeting Agenda

April 19, 2023

AGENDA

Lake Mattie Preserve

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

April 12, 2023

**Board of Supervisors
Lake Mattie Preserve
Community Development District**

Dear Board Members:

A meeting of the Board of Supervisors of the **Lake Mattie Preserve Community Development District** will be held on **Wednesday, April 19, 2023, at 11:30 AM at 2235 Crump Road, Winter Haven, FL 33881.**

Zoom Video Link: <https://us06web.zoom.us/j/82382553641>

Zoom Call-In Number: 1-646-876-9923

Meeting ID: 823 8255 3641

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (¹Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the January 18, 2023 Board of Supervisors Meeting
4. Consideration of Resolution 2023-08 Approving the Proposed Fiscal Year 2023/2024 Budget (Suggested Date: July 19, 2023) and Setting the Public Hearing to Adopt the Fiscal Year 2023/2024 Budget
5. Consideration of Resolution 2023-09 Authorizing Bank Account Signatories
6. Appointment of Audit Committee
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
8. Other Business
9. Supervisors Requests and Audience Comments
10. Adjournment

¹ Comments will be limited to three (3) minutes

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Audit Services
 - A. Approval of Request for Proposals and Selection Criteria
 - B. Approval of Notice of Request for Proposals for Audit Services
 - C. Public Announcement of Opportunity to Provide Audit Services
4. Adjournment

MINUTES

**MINUTES OF MEETING
LAKE MATTIE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Lake Mattie Preserve Community Development District was held Wednesday, **January 18, 2023** at 11:33 a.m. at 2235 Crump Road, Winter Haven, Florida.

Present and constituting a quorum:

Les Dunson	Vice Chairman
Lee Moore	Assistant Secretary
Tom Franklin	Assistant Secretary
Rocky Owen	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Grace Kobitter	District Counsel, KVV Law
Bryan Hunter <i>by Zoom</i>	District Engineer, Hunter Engineering

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called the roll. Four Board members were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present for the meeting.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the November 29,
2022 Landowners' and Board of
Supervisors Meetings**

Ms. Burns presented the minutes of the November 29, 2022 Landowners' and Board of Supervisors meetings and asked for any corrections or comments from the Board. There being none, there was a motion of approval.

On MOTION by Mr. Franklin, seconded by Mr. Dunson, with all in favor, the Minutes of the November 29, 2022 Landowners' and Board of Supervisors Meetings, were approved.
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FOURTH ORDER OF BUSINESS

**Consideration of Resolution 2023-06
Rescheduling the Hearing on the Fiscal
Year 2021/2022 and Fiscal Year 2022/2023
Budgets**

Ms. Burns presented Resolution 2023-06 stating that when they originally set the hearing, it was before they had moved the meeting date and time. She explained this resolution was rescheduling the hearing to today.

On MOTION by Mr. Moore, seconded by Mr. Dunson, with all in favor, Resolution 2023-06 Rescheduling the Hearing on the Fiscal Year 2021/2022 and Fiscal Year 2022/2023 Budgets, was approved.

FIFTH ORDER OF BUSINESS

Public Hearing

A. Public Hearing on the Adoption of the Fiscal Year 2021/2022 and 2022/2023 Budgets

Ms. Burns stated that this public hearing was advertised in the paper.

On MOTION by Mr. Franklin, seconded by Mr. Dunson, with all in favor, Opening the Public Hearing, was approved.

Ms. Burns stated that there were no members of the public present at this time.

On MOTION by Mr. Franklin, seconded by Mr. Dunson, with all in favor, Closing the Public Hearing, was approved.

**i. Consideration of Resolution 2023-07 Adopting the District’s Fiscal Year
2021/2022 and 2022/2023 Budgets and Appropriating Funds**

Ms. Burns stated that this resolution was included in the agenda package for review. She noted that 2022 was just administrative expenses that were prorated from the time that the District was established through the end of the fiscal year. She noted that for 2023 they had administrative expenses. She stated that they did include a small field contingency as well and they didn’t expect that they would need it based on the timing of development, but in the event that they had some pond bank mowing or something that needed to be done, they included that. She explained that these would only be billed as they were incurred, so they were not assessing the whole amount of the budget. She asked if anyone had any questions or changes on this. Hearing none,

On MOTION by Mr. Franklin, seconded by Mr. Dunson, with all in favor, Resolution 2023-07 Adopting the District’s Fiscal Year 2021/2022 and 2022/2023 Budgets and Appropriating Funds, was approved.

SIXTH ORDER OF BUSINESS

Consideration of Contract Agreement with Polk County Property Appraiser

Ms. Burns noted that Polk County required an annual agreement. She explained that this was for Fiscal Year 2023, which would allow them to collect on the tax roll for November 2023.

SEVENTH ORDER OF BUSINESS

Consideration of 2023 Data Sharing and Usage Agreement

Ms. Burns noted that this agreement was administrative for their office to not disclose exempt parcels. She asked if anyone had any questions. Hearing none,

On MOTION by Mr. Franklin, seconded by Mr. Dunson, with all in favor, the Contract Agreement with Polk County Property Appraiser and the 2023 Data Sharing and Usage Agreement, were approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Kobitter stated that the validation hearing was held on December 20, 2022 at 9:00 a.m.

B. Engineer

Mr. Hunter stated that the permitting effort was underway. He explained that they had been seeking their ERP permit with the water management District and they received an email last week with a couple of minor comments that they responded to on Friday 13th. He stated that he thought that they had addressed all their concerns and he would expect a permit within the next 20 or 30 days for the entire site of the stormwater management system. He noted that they had submitted for their driveway applications through Polk County’s level 2 process back in mid to late November. He added that he had just noticed that they had issued a few comments that he had not reviewed yet, so he would check those out this week. He noted that the City of Auburndale was in a little bit of a holding pattern trying to work out the issues surrounding their force main compacity. He noted that he thought that there was a Developer’s Agreement being drafted that would address the compacity for a number of lots. He further explained that as soon as that got worked out, he

thought that they were going to accept their application for their site developer review, and it would hopefully happen in the next few weeks or 30-days.

C. District Manager’s Report

i. Approval of Check Register

Ms. Burns noted that the check register was through November 30th and the total amount was \$11,906.95. She asked if anyone had any questions on the invoices. Hearing none,

On MOTION by Mr. Dunson, seconded by Mr. Franklin, with all in favor, the Check Register totaling \$11,906.95, was approved.

ii. Balance Sheet and Income Statement

Ms. Burns noted that the financial statements through November 30th were included in the agenda package for review and there was no action necessary from Board.

NINTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

TENTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Dunson, seconded by Mr. Franklin, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2023-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET FOR FISCAL YEAR 2023/2024 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 Lake Mattie Preserve Community Development District (“District”) prior to June 15, 2023, a proposed budget (“Proposed Budget”) for the fiscal year beginning October 1, 2023, and ending September 30, 2024 (“Fiscal Year 2023/2024”); 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 LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT:

1. PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2023/2024 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: Wednesday, July 19, 2023

HOUR: 11:30am

LOCATION: 2235 Crump Road
Winter Haven, FL 33881

3. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL-PURPOSE GOVERNMENTS. The District Manager is hereby directed to submit a copy of the Proposed Budget to the City of Auburndale and Polk 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 19th day of April 2023.

ATTEST:

**LAKE MATTIE PRESERVE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

By: _____
Its: _____

Exhibit A: Proposed Budget

Exhibit A
Proposed Budget

[See following pages]

Lake Mattie Preserve
Community Development District

Proposed Budget
FY2024



Table of Contents

1 General Fund

2-4 General Fund Narrative

Lake Mattie Preserve
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 2/28/23	Projected Next 7 Months	Total Thru 9/30/23	Proposed Budget FY2024
Revenues					
Developer Contributions	\$ 164,692	\$ 40,000	\$ 66,490	\$ 106,490	\$ 160,442
Total Revenues	\$ 164,692	\$ 40,000	\$ 66,490	\$ 106,490	\$ 160,442
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 1,000	\$ 7,000	\$ 8,000	\$ 12,000
FICA Expense	\$ 900	\$ 77	\$ 525	\$ 602	\$ 900
Engineering	\$ 15,000	\$ -	\$ 8,750	\$ 8,750	\$ 15,000
Attorney	\$ 25,000	\$ 7,485	\$ 14,583	\$ 22,069	\$ 25,000
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Trustee Fees	\$ 4,042	\$ -	\$ -	\$ -	\$ 4,042
Management Fees	\$ 37,500	\$ 15,625	\$ 21,875	\$ 37,500	\$ 37,500
Information Technology	\$ 1,800	\$ 750	\$ 1,050	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 2,250	\$ 700	\$ 2,950	\$ 1,200
Postage & Delivery	\$ 1,000	\$ 153	\$ 583	\$ 737	\$ 1,000
Insurance	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,750
Copies	\$ 1,000	\$ -	\$ 583	\$ 583	\$ 1,000
Legal Advertising	\$ 15,000	\$ 12,911	\$ 2,089	\$ 15,000	\$ 10,000
Other Current Charges	\$ 5,000	\$ -	\$ 2,917	\$ 2,917	\$ 5,000
Office Supplies	\$ 625	\$ 44	\$ 365	\$ 408	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative:	\$ 139,692	\$ 45,470	\$ 61,020	\$ 106,490	\$ 135,442
<i>Operations & Maintenance</i>					
Field Contingency	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Total Operations & Maintenance:	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Total Expenditures	\$ 164,692	\$ 45,470	\$ 61,020	\$ 106,490	\$ 160,442
Excess Revenues/(Expenditures)	\$ -	\$ (5,470)	\$ 5,470	\$ -	\$ -

Lake Mattie Preserve

Community Development District

General Fund Narrative

Revenues:

Developer Contributions

The District will enter into a funding agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

Engineering

The District's engineer will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel will be providing general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on an anticipated bond issuance.

Lake Mattie Preserve

Community Development District

General Fund Narrative

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon an anticipated bond issuance.

Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc. Governmental Management Services – Central Florida, LLC provides these systems.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages.

Copies

Printing agenda materials for board meetings, printing of computerized checks, stationary, envelopes, etc.

Legal Advertising

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

Other Current Charges

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

Lake Mattie Preserve

Community Development District

General Fund Narrative

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Field Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

SECTION V

RESOLUTION 2023-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT APPOINTING THE DISTRICT'S APPOINTED TREASURER, ASSISTANT TREASURER, AND SECRETARY OF THE DISTRICT AS SIGNORS ON THE DISTRICT'S LOCAL BANK ACCOUNT AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Lake Mattie Preserve Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, and situated entirely within the City of Auburndale, Polk County, Florida; and

WHEREAS, the District's Board of Supervisors desires to appoint the District's appointed Treasurer, Assistant Treasurer, and Secretary as signors on the District's local bank account.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT THAT:

SECTION 1. The District's appointed Treasurer, Assistant Treasurer, and Secretary shall be appointed as signors on the District's local bank account.

SECTION 2. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 19th day of April 2023.

ATTEST:

**LAKE MATTIE PRESERVE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

SECTION VII

SECTION C

SECTION 1

Lake Mattie Preserve Community Development District

Summary of Check Register

December 1, 2022 through February 28, 2023

Fund	Date	Check No.'s	Amount
General Fund	12/8/22	7	\$ 10,554.70
	1/11/23	8-12	\$ 24,126.92
	1/27/23	13-14	\$ 415.75
	2/16/23	15-17	\$ 6,925.18
Total Amount			\$ 42,022.55

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/08/22	00003	11/30/22	00050950	202211 310-51300-48000	NOT OF RULEMAKING	*	507.74		
		11/30/22	00050950	202211 310-51300-48000	NOTICE OF INTENT	*	1,705.24		
		11/30/22	00050950	202211 310-51300-48000	MEETING 11/29	*	977.16		
		11/30/22	00050950	202211 310-51300-48000	ASSESSMENTS	*	7,364.56		
								CA FLORIDA HOLDINGS, LLC	10,554.70 000007
1/11/23	00003	12/31/22	00051786	202212 310-51300-48000	NOTICE OF INTENT	*	325.72		
								CA FLORIDA HOLDINGS, LLC	325.72 000008
1/11/23	99999	1/11/23	VOID	202301 000-00000-00000	VOID CHECK	C	.00		
								*****INVALID VENDOR NUMBER*****	.00 000009
1/11/23	00001	10/01/22	2	202210 310-51300-34000	MANAGEMENT FEES - OCT 22	*	3,125.00		
		10/01/22	2	202210 310-51300-35200	WEBSITE MANAGEMENT-OCT 22	*	100.00		
		10/01/22	2	202210 310-51300-35100	INFORMATION TECH - OCT 22	*	150.00		
		10/01/22	2	202210 310-51300-51000	OFFICE SUPPLIES	*	2.65		
		10/01/22	2	202210 310-51300-42000	POSTAGE	*	1.14		
		11/01/22	3	202211 310-51300-34000	MANAGEMENT FEES - NOV 22	*	3,125.00		
		11/01/22	3	202211 310-51300-35200	WEBSITE MANAGEMENT-NOV 22	*	100.00		
		11/01/22	3	202211 310-51300-35100	INFORMATION TECH - NOV 22	*	150.00		
		11/01/22	3	202211 310-51300-51000	OFFICE SUPPLIES	*	.06		
		11/01/22	3	202211 310-51300-42000	POSTAGE	*	4.02		
		12/01/22	4	202212 310-51300-34000	MANAGEMENT FEES - DEC 22	*	3,125.00		
		12/01/22	4	202212 310-51300-35200	WEBSITE MANAGEMENT-DEC 22	*	100.00		
		12/01/22	4	202212 310-51300-35100	INFORMATION TECH - DEC 22	*	150.00		
		12/01/22	4	202212 310-51300-51000	OFFICE SUPPLIES	*	2.56		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/01/22	4			202212	310-51300-42000			*	1.14		
			POSTAGE								
1/01/23	5			202301	310-51300-34000			*	3,125.00		
			MANAGEMENT FEES - JAN 23								
1/01/23	5			202301	310-51300-35200			*	100.00		
			WEBSITE MANAGEMENT-JAN 23								
1/01/23	5			202301	310-51300-35100			*	150.00		
			INFORMATION TECH - JAN 23								
1/01/23	5			202301	310-51300-51000			*	.75		
			OFFICE SUPPLIES								
1/01/23	5			202301	310-51300-42000			*	52.63		
			POSTAGE								
GOVERNMENTAL MANAGEMENT SERVICES										13,564.95	000010
1/11/23	00007	11/03/22	22023	202211	310-51300-31500			*	2,000.00		
			GEN.COUNSEL/MTHLY MEETING								
HUNTER ENGINEERING, INC.										2,000.00	000011
1/11/23	00002	10/11/22	4364	202212	300-20700-10200			*	1,248.50		
			FR#3 BOND VALIDATION-9/22								
		11/13/22	4847	202212	300-20700-10200			*	2,575.50		
			FR#3 BOND VAL.-10/22								
		12/12/22	5063	202211	310-51300-31500			*	3,313.25		
			GEN.COUNSEL/MTHLY MEETING								
		12/12/22	5064	202212	300-20700-10200			*	1,099.00		
			FR#3 BOND VAL.-11/22								
KILINSKI | VAN WYK, PLLC										8,236.25	000012
1/27/23	00007	1/18/23	22047	202211	310-51300-31500			*	375.00		
			GEN.COUNSEL/MTHLY MEETING								
HUNTER ENGINEERING, INC.										375.00	000013
1/27/23	00002	1/22/23	5361	202212	310-51300-31500			*	40.75		
			GEN.COUNSEL/MTHLY MEETING								
KILINSKI | VAN WYK, PLLC										40.75	000014
2/16/23	00003	1/31/22	00052607	202301	310-51300-48000			*	756.82		
			BUDGET HEARING FY22-23								
CA FLORIDA HOLDINGS, LLC										756.82	000015
2/16/23	00007	1/18/23	22048	202302	300-20700-10200			*	125.00		
			FR#4 BOND VAL.-12/22								
HUNTER ENGINEERING, INC.										125.00	000016
2/16/23	00002	1/22/23	5362	202302	300-20700-10200			*	6,043.36		
			FR#4 BOND VAL.-12/22								
KILINSKI | VAN WYK, PLLC										6,043.36	000017
TOTAL FOR BANK A									42,022.55		

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
TOTAL FOR REGISTER						42,022.55	

LMPR LAKE MATTIE PR ZYAN

SECTION 2

Lake Mattie Preserve
Community Development District

Unaudited Financial Reporting
February 28, 2023



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1 Balance Sheet

2 General Fund

3 Capital Projects Fund

4 Month to Month

Lake Mattie Preserve
Community Development District
Combined Balance Sheet
February 28, 2023

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash:			
Operating Account	\$ 9,785	\$ -	\$ 9,785
Total Assets	\$ 9,785	\$ -	\$ 9,785
Liabilities:			
Accounts Payable	\$ 4,848	\$ -	\$ 4,848
Total Liabilites	\$ 4,848	\$ -	\$ 4,848
Fund Balance:			
Unassigned	\$ 4,938	\$ -	\$ 4,938
Total Fund Balances	\$ 4,938	\$ -	\$ 4,938
Total Liabilities & Fund Balance	\$ 9,785	\$ -	\$ 9,785

Lake Mattie Preserve

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending February 28, 2023

	Proposed	Prorated Budget	Actual	
	Budget	Thru 02/28/23	Thru 02/28/23	Variance
Revenues:				
Developer Contributions	\$ 164,692	\$ 40,000	\$ 40,000	\$ -
Total Revenues	\$ 164,692	\$ 40,000	\$ 40,000	\$ -
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 5,000	\$ 1,000	\$ 4,000
FICA Expense	\$ 900	\$ 375	\$ 77	\$ 299
Engineering	\$ 15,000	\$ 6,250	\$ -	\$ 6,250
Attorney	\$ 25,000	\$ 10,417	\$ 7,485	\$ 2,931
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ -	\$ -	\$ -
Trustee Fees	\$ 4,042	\$ -	\$ -	\$ -
Management Fees	\$ 37,500	\$ 15,625	\$ 15,625	\$ -
Information Technology	\$ 1,800	\$ 750	\$ 750	\$ -
Website Maintenance	\$ 1,200	\$ 500	\$ 2,250	\$ (1,750)
Postage & Delivery	\$ 1,000	\$ 417	\$ 153	\$ 263
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Printing & Binding	\$ 1,000	\$ 417	\$ -	\$ 417
Legal Advertising	\$ 15,000	\$ 6,250	\$ 12,911	\$ (6,661)
Other Current Charges	\$ 5,000	\$ 2,083	\$ -	\$ 2,083
Office Supplies	\$ 625	\$ 260	\$ 44	\$ 217
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 139,692	\$ 53,519	\$ 45,470	\$ 8,048
<u>Operations & Maintenance</u>				
Field Expenditures				
Field Contingency	\$ 25,000	\$ 10,417	\$ -	\$ 10,417
Subtotal Field Expenditures	\$ 25,000	\$ 10,417	\$ -	\$ 10,417
Total Operations & Maintenance	\$ 25,000	\$ 10,417	\$ -	\$ 10,417
Total Expenditures	\$ 164,692	\$ 63,935	\$ 45,470	\$ 18,465
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (5,470)	
Fund Balance - Beginning	\$ -		\$ 10,408	
Fund Balance - Ending	\$ -		\$ 4,938	

Lake Mattie Preserve

Community Development District

Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending February 28, 2023

	Adopted Budget	Prorated Budget Thru 02/28/23	Actual Thru 02/28/23	Variance
Revenues				
Developer Advance	\$ -	\$ -	\$ 9,843	\$ 9,843
Total Revenues	\$ -	\$ -	\$ 9,843	\$ 9,843
Expenditures:				
Capital Outlay -COI	\$ -	\$ -	\$ 9,843	\$ (9,843)
Total Expenditures	\$ -	\$ -	\$ 9,843	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ -	\$ -
Fund Balance - Beginning			\$ -	
Fund Balance - Ending			\$ -	

Lake Mattie Preserve
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	\$ 15,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Total Revenues	\$ 15,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ 400	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
FICA Expense	\$ -	\$ 31	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 416	\$ 5,688	\$ 41	\$ 1,341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,485
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,625
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750
Website Maintenance	\$ 100	\$ 1,850	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250
Postage & Delivery	\$ 1	\$ 4	\$ 1	\$ 53	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ 1,274	\$ 10,555	\$ 326	\$ 757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,911
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 3	\$ 0	\$ 3	\$ 1	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 10,244	\$ 21,803	\$ 4,391	\$ 5,526	\$ 3,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,470
Operations & Maintenance													
Field Expenditures													
Field Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Field Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operations & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 10,244	\$ 21,803	\$ 4,391	\$ 5,526	\$ 3,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,470
Excess (Deficiency) of Revenues over Expenditures	\$ 4,756	\$ (21,803)	\$ 20,609	\$ (5,526)	\$ (3,507)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,470)

Audit Committee Meeting

SECTION III

SECTION A

**LAKE MATTIE PRESERVE ESTATES COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

District Auditing Services for Fiscal Year 2023
Polk County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than **Monday, July 10, 2023 at 5:00 p.m.**, at the offices of Governmental Management Services – Central Florida, LLC, Attn: Jill Burns/Samantha Hoxie, District Manager, 219 East Livingston Street, Orlando, Florida 32801. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified, and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) original hard copy and one (1) electronic copy of the Proposal Documents, and other requested attachments, at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title “**Auditing Services – Lake Mattie Preserve Community Development District**” on the face of it.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the “Proposal Documents”).

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include résumés for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including résumés with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal for Fiscal Year 2023, plus the lump sum cost of four (4) annual renewals.
- E. Provide a proposed schedule for performance of the audit.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

**LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT
DISTRICT AUDITOR SELECTION EVALUATION CRITERIA**

1. *Ability of Personnel.* (20 Points)

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)

2. *Proposer's Experience.* (20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other community development districts in other contracts; character, integrity, reputation of Proposer, etc.)

3. *Understanding of Scope of Work.* (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. *Ability to Furnish the Required Services.* (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. *Price.* (20 Points)

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

TOTAL (100 Points)

SECTION B

**LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Lake Mattie Preserve Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2023, with an option for four (4) additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in the City of Auburndale, Polk County, Florida. The District currently has an operating budget of approximately \$164,692. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2023, be completed no later than June 1, 2024.

Each auditing entity submitting a proposal must be authorized to do business in Florida; hold all applicable state and federal professional licenses in good standing, including but not limited to a license under Chapter 473, *Florida Statutes*, and be qualified to conduct audits in accordance with "Government Auditing Standards", as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida law and particularly section 218.39, *Florida Statutes*, and the rules of the Florida Auditor General.

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

Proposers must provide one (1) original hard copy and one (1) electronic copy of their proposal to Governmental Management Services – Central Florida, LLC Attn: Jill Burns/Samantha Hoxie, District Manager/Staff, 219 East Livingston Street, Orlando, Florida 32801, in an envelope marked on the outside "**Auditing Services – Lake Mattie Preserve Community Development District.**"

Proposals must be received by **5:00 PM on Monday, July 10, 2023**, at the office address listed above. Proposals received after this time will not be eligible for consideration. Please direct all questions regarding this Notice to the District Manager who can be reached at (407) 841-5524.

Jill Burns, District Manager
Governmental Management Services – Central Florida, LLC