

*Lake Mattie Preserve
Community Development District*

Meeting Agenda

July 19, 2023

AGENDA

Lake Mattie Preserve

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

July 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, July 19, 2023, at 11:30 AM** at **2235 Crump Road, Winter Haven, FL 33881.**

Zoom Video Link: <https://us06web.zoom.us/j/87513500861>

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

Meeting ID: 875 1350 0861

Following is the advance agenda for the meeting:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankings
 - A. Grau & Associates
4. Adjournment

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 April 19, 2023 Board of Supervisors and Audit Committee Meetings
4. Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award
5. Public Hearing
 - A. Public Hearing on the Adoption of the Fiscal Year 2024 Budget
 - i. Consideration of Resolution 2023-10 Adopting the District's Fiscal Year 2024 Budget and Appropriating Funds

¹ Comments will be limited to three (3) minutes

- ii. Consideration of Fiscal Year 2023/2024 Developer Funding Agreement
6. Consideration of Resolution 2023-11 Appointing an Assistant Treasurer
7. Consideration of Resolution 2023-12 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2024
8. Staff Reports
 - A. Attorney
 - i. Memo Regarding Ethics Training for Elected Officials
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
 - iii. Presentation of Number of Registered Voters—0
9. Other Business
10. Supervisors Requests and Audience Comments
11. Adjournment

Audit Committee Meeting

SECTION III

SECTION A



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

LAKE MATTIE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: July 10, 2023
5:00PM

Submitted to:

Lake Mattie Preserve
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Submitted by:

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

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

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

July 10, 2023

Lake Mattie Preserve Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2023, with an option for four (4) additional annual renewals.

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

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

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

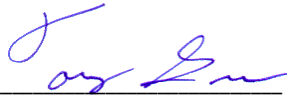
Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



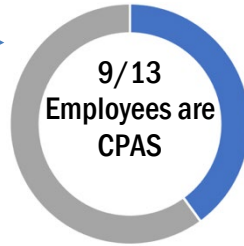
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



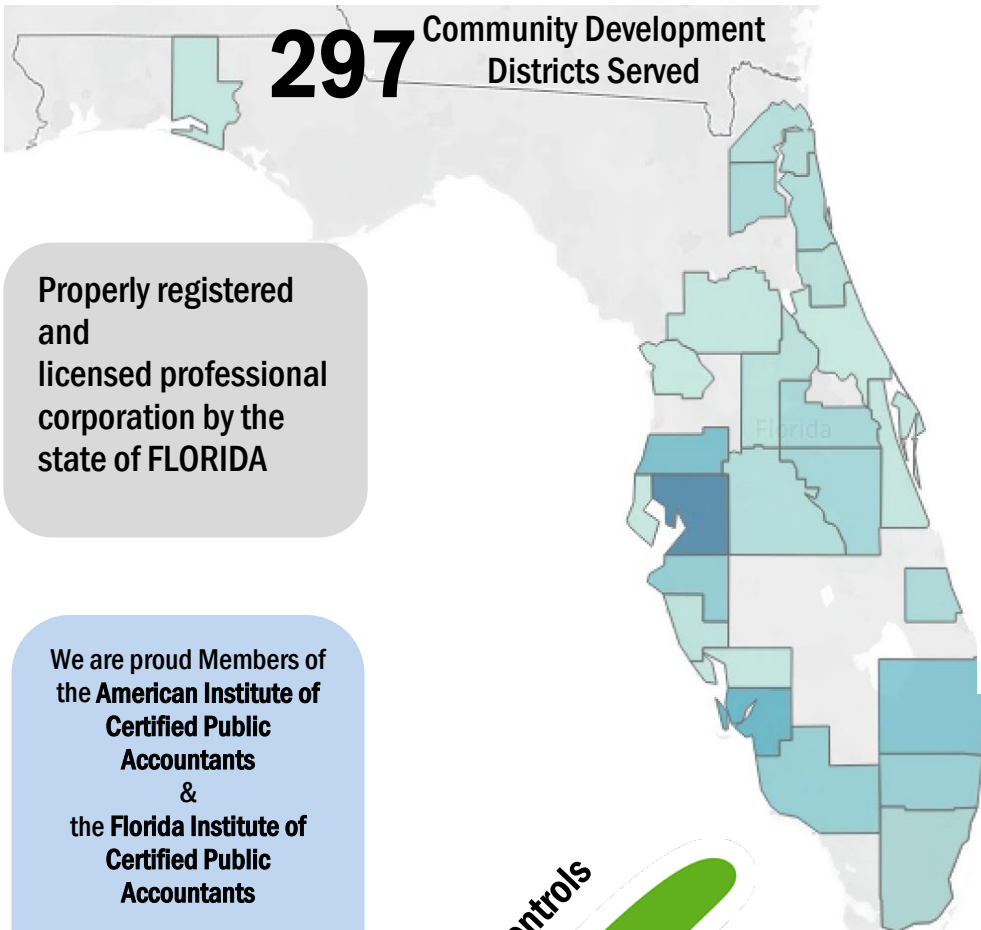
3 Partners
10 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



Florida Institute of Certified Public Accountants

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



Peer Review
Program

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

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

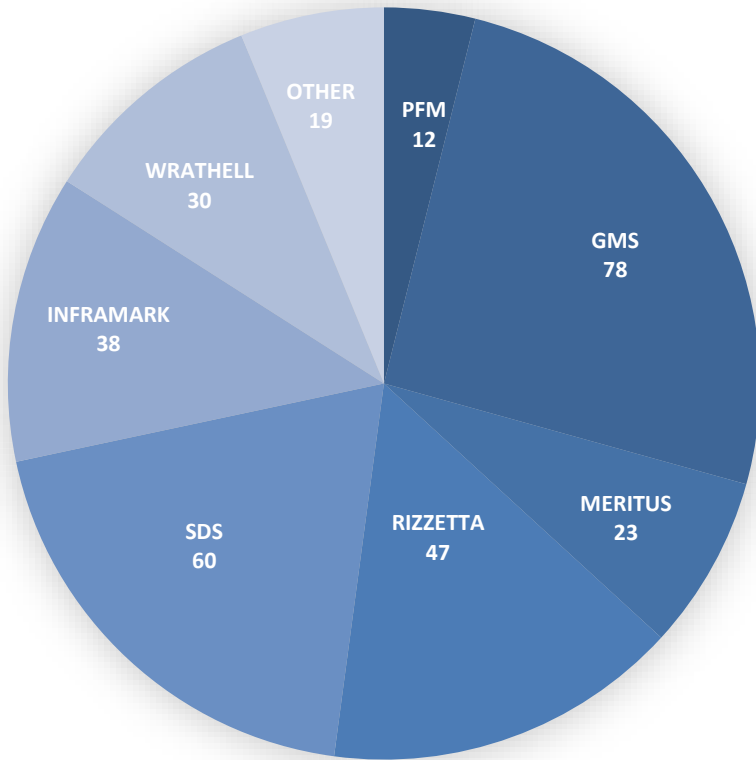
119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.ficpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+
CPE (last 2 years): Government Accounting, Auditing: 47 hours; Accounting, Auditing and Other: 58 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

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

- Tony Grau

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

-Racquel McIntosh

YOUR ENGAGEMENT TEAM

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

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

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



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

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



Antonio 'Tony' J. Grau, CPA

Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

Professional Associations/Memberships

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

Professional Education (over the last two years)

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



Racquel C. McIntosh, CPA

Partner

Contact : rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)
Master of Accounting
Florida Atlantic University (2003)
Bachelor of Arts:
Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:
Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	47
Accounting, Auditing and Other	58
Total Hours	<u>105</u> <small>(includes of 4 hours of Ethics CPE)</small>

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2023-2027 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2023	\$3,400
2024	\$3,500
2025	\$3,600
2026	\$3,700
2027	<u>\$3,800</u>
TOTAL (2023-2027)	<u>\$18,000</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

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

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73

Current
Arbitrage
Calculations

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

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

Lake Mattie Preserve CDD Auditor Selection

	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
Grau & Associates					2023- \$3,400 2024- \$3,500 2025- \$3,600 2026- \$3,700 2027- \$3,800		

Board of
Supervisors
Meeting

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, **April 19, 2023** at 11:30 a.m. at 2235 Crump Road, Winter Haven, Florida.

Present and constituting a quorum:

Wes Donley	Chairman
Les Dunson	Vice Chairman
Lee Moore	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 Supervisors were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present and no members of the public joining via Zoom.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the January 18,
2023 Board of Supervisors Meeting**

Ms. Burns presented the minutes of the January 18, 2023 Board of Supervisors meeting and asked for any questions, corrections or comments. There being none, there was a motion of approval.

On MOTION by Mr. Donley, seconded by Mr. Owen, with all in favor, the Minutes of the January 18, 2023 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

**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**

Ms. Burns stated there is a suggested date of July 19th listed in the resolution and that is the regular July meeting. This kicks off the budget process. The Board approves a preliminary budget which is then sent to either the city or the county at least 60 days prior to the public hearing date that the Board will set. She noted the budget is attached to the resolution and is substantially similar to the budget for the current year. Based on the development timeline, they are not anticipating field expenses like landscaping and amenity coming on in Fiscal Year 2024. It is contemplated that this budget will be developer funded just like the current year budget so the expenses are only billed as they are incurred. She noted there is a small field contingency line item in this year as well just in case there is any pond or bank mowing or anything that comes on a little earlier than contemplated.

Ms. Burns noted this is just for operations and maintenance so the only thing at this point until there is infrastructure that is being maintained are the administrative costs for legal, engineering, office advertisements, District insurance, and things like that. Ms. Burns noted once bonds are issued and it is constructed, everything is completed and turned over to the CDD then they will have line items in the budget for landscaping, pond maintenance, amenities, etc. She stated usually at that point there will be a hearing to levy assessments to the platted lots and those fees are paid by the residents in the District and when they do that, those assessments will be collected on the tax bill.

On MOTION by Mr. Moore, seconded by Mr. Owen, with all in favor, Resolution 2023-08 Proposed Fiscal Year 2023/2024 Budget and Setting a Public Hearing to Adopt Fiscal Year 2023/2024 Budget on July 19, 2023, was approved.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2023-09
Authorizing Bank Account Signatories**

**Mr. Hunter joined the meeting at this time via Zoom.*

Ms. Burns stated this appoints certain officers as the signer on the account. Previously the Board would have named people and instead, this will allow staff to give this resolution with the

officer resolution to the bank in the event those people change. She noted it has been an issue lately so if they approve this, if the officers change two years down the road, they can provide both.

On MOTION by Mr. Moore, seconded by Mr. Dunson, with all in favor, Resolution 2023-09 Authorizing Bank Account Signatories, was approved.

SIXTH ORDER OF BUSINESS

Appointment of Audit Committee

Ms. Burns stated that the Board can appoint themselves as the Audit Committee but it is a separate committee who reviews and ranks proposals outside of the Board and then makes a recommendation to the Board. She noted most Boards do appoint themselves and rank them as the Audit Committee then they make the recommendation to Board.

On MOTION by Mr. Moore, seconded by Mr. Dunson, with all in favor, Appointing the Board of Supervisors as the Audit Committee, was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Kobitter stated that she had nothing additional to report unless there are any questions.

B. Engineer

Mr. Hunter stated that he had an update on permitting efforts which is what they are focused on right now with design and permitting. He stated that they did receive the ERP permit for the project. He noted they have had applications for the driveway connections and roadway improvements to Polk County and received one round of comments there. He noted that they have responded to those comments but everything so far is good. He stated he does not think there is anything significant there but he will keep the Board updated. He noted on Monday they received a final preliminary plat approval from the city of Auburndale which is a nice milestone because it opens up the door for them to submit their construction plans for review which they hope to do in the next couple of weeks.

C. District Manager's Report

i. Approval of Check Register

Ms. Burns noted that the check register was from December 1st through February 28th and the total amount was \$42,022.55. She asked if anyone had any questions on the invoices. Hearing none.

On MOTION by Mr. Dunson, seconded by Mr. Moore, with all in favor, the Check Register from December 1st through February 28th totaling \$42,022.55, was approved.

ii. Balance Sheet and Income Statement

Ms. Burns noted the financial statements through February were included in the agenda package for review if anyone has questions on those. There was no action necessary from Board.

EIGHTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being none, the next item followed.

TENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

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

The Audit Committee meeting of the Lake Mattie Preserve Community Development District was held Wednesday, **April 19, 2023** at 11:40 a.m. at 2235 Crump Road, Winter Haven, Florida.

Present for the Audit Committee were:

Wes Donley	Chairman
Les Dunson	Vice Chairman
Lee Moore	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 Committee 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

Audit Services

A. Approval of Request for Proposals and Selection Criteria

Ms. Burns stated this is for the Fiscal Year 2023 budget which they are still currently in. She noted this is being done so if there are no meetings in the fall, special meetings will not need to be held. She stated that they will hold this meeting and then the next meeting to adopt the budget. She noted since there is not a lot of activity, it will save some money from having to advertise these separately. She stated that they do a request for the proposals and will send them out to three to five auditing companies that work a lot with CDD's and will get proposals back and will bring them to the Board and you can review and rank them based on the selection criteria seen here. She

stated that they were just looking for approval to issue the RFP and for the Board to approve the selection criteria that is included.

On MOTION by Mr. Donley, seconded by Mr. Dunson, with all in favor, the Request for Proposals and Selection Criteria, were approved.

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

C. Public Announcement of Opportunity to Provide Audit Services

Ms. Burns presented the opportunity to the public to provide audit services to the Lake Mattie Preserve CDD.

FOURTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A

SECTION 1

RESOLUTION 2023-10

THE ANNUAL APPROPRIATION RESOLUTION OF THE LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors (“Board”) of the Lake Mattie Preserve Community Development District (“District”) a proposed budget (“Proposed Budget”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“Fiscal Year 2023/2024”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

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

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET.

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“Adopted Budget”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Lake

Mattie Preserve Community Development District for the Fiscal Year Ending September 30, 2024.”

- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS.

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sum of \$ _____ to be raised by developer funding or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
TOTAL ALL FUNDS	\$ _____

SECTION 3. BUDGET AMENDMENTS.

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024 or within 60 days following the end of the Fiscal Year 2023/2024 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

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

PASSED AND ADOPTED this 16th day of August 2023.

ATTEST:

**LAKE MATTIE PRESERVE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget

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 5/31/23	Projected Next 4 Months	Total Thru 9/30/23	Proposed Budget FY2024
Revenues					
Developer Contributions	\$ 164,692	\$ 65,646	\$ 28,934	\$ 94,579	\$ 160,192
Total Revenues	\$ 164,692	\$ 65,646	\$ 28,934	\$ 94,579	\$ 160,192
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 2,000	\$ 4,000	\$ 6,000	\$ 12,000
FICA Expense	\$ 900	\$ 153	\$ 300	\$ 453	\$ 900
Engineering	\$ 15,000	\$ -	\$ 5,000	\$ 5,000	\$ 15,000
Attorney	\$ 25,000	\$ 9,617	\$ 8,333	\$ 17,950	\$ 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	\$ 25,000	\$ 12,500	\$ 37,500	\$ 37,500
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 2,550	\$ 400	\$ 2,950	\$ 1,200
Postage & Delivery	\$ 1,000	\$ 163	\$ 333	\$ 496	\$ 1,000
Insurance	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,500
Copies	\$ 1,000	\$ -	\$ 333	\$ 333	\$ 1,000
Legal Advertising	\$ 15,000	\$ 13,213	\$ 1,787	\$ 15,000	\$ 10,000
Other Current Charges	\$ 5,000	\$ -	\$ 1,667	\$ 1,667	\$ 5,000
Office Supplies	\$ 625	\$ 47	\$ 208	\$ 255	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative:	\$ 139,692	\$ 59,118	\$ 35,462	\$ 94,579	\$ 135,192
<i>Operations & Maintenance</i>					
Field Contingency	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Total Operations & Maintenance:	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Total Expenditures	\$ 164,692	\$ 59,118	\$ 35,462	\$ 94,579	\$ 160,192
Excess Revenues/(Expenditures)	\$ -	\$ 6,528	\$ (6,528)	\$ -	\$ -

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, Hunter Engineering, INC, provides 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, Kilinski Van Wyk, PLLC, provides 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 2

**LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024 BUDGET FUNDING AGREEMENT**

THIS AGREEMENT (“Agreement”) is made and entered into as of the ____ day of _____ 2023, by and between:

LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in the City of Auburndale, Florida, with a mailing address of c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 (“District”), and

DLD DEVELOPMENT LLC, a Florida limited liability company, with a mailing address of 2235 Crump Road, Winter Haven, Florida 33881 (“Developer”).

RECITALS

WHEREAS, the District was established by an ordinance adopted by the City Commission of the City of Auburndale, Florida for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

WHEREAS, the District, pursuant to Chapter 190, *Florida Statutes*, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, Developer presently owns and/or is developing the majority of all real property described in **Exhibit A**, attached hereto and incorporated herein (“Property”), within the District, which Property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District; and

WHEREAS, the District is adopting its general fund budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024 (“Fiscal Year 2023/2024 Budget”); and

WHEREAS, the Fiscal Year 2023/2024 Budget, which both parties recognize may be amended from time to time in the sole discretion of the District, is attached hereto and incorporated herein by reference as **Exhibit B**; and

WHEREAS, the District has the option of levying non-ad valorem assessments on all land, including the Property, that will benefit from the activities, operations and services set forth in the Fiscal Year 2023/2024 Budget, or utilizing such other revenue sources as may be available to it, or a combination thereof; and

WHEREAS, in lieu of levying the full amount of assessments on the Property as would be necessary to fund the full Fiscal Year 2023/2024 Budget, the Developer is willing to provide such funds as are necessary to allow the District to proceed with its operations as described in **Exhibit B**, to the extent such operations are not funded by the assessments levied on the Property; and

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

WHEREAS, the Developer has agreed to enter into this Agreement in lieu of having the District levy and collect the full amount of non-ad valorem assessments as authorized by law against the Property located within the District for the activities, operations and services set forth in **Exhibit B**; and

WHEREAS, Developer and District desire to secure such budget funding through the imposition of a continuing lien against the Property described in **Exhibit A** and otherwise as provided herein.

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

1. **RECITALS.** The recitals stated above are true and correct and by this reference are incorporated herein as a material part of this Agreement.

2. **FUNDING.** The Developer agrees to make available to the District the monies necessary for the operation of the District as called for in the budget attached hereto as **Exhibit B**, as may be amended from time to time in the District's sole discretion, within fifteen (15) days of written request by the District. Amendments to the Fiscal Year 2023/2024 Budget as shown on **Exhibit B** adopted by the District at a duly noticed meeting shall have the effect of amending this Agreement without further action of the parties. Funds provided hereunder shall be placed in the District's general checking account. In no way shall the foregoing in any way affect the District's ability to levy special assessments upon the property within the District, including any property owned by Developer, in accordance with Florida law, to provide funds for any unfunded expenditures whether such expenditures are the result of an amendment to the District's Budget or otherwise. These payments are made by the Developer in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District.

3. **CONTINUING LIEN.** The District shall have the right to file a continuing lien upon the Property described in **Exhibit A** for all payments due and owing under the terms of this Agreement and for interest thereon, and for reasonable attorneys' fees, paralegals' fees, expenses and court costs incurred by the District incident to the collection of funds under this Agreement or for enforcement this lien, and all sums advanced and paid by the District for taxes and payment on account of superior interests, liens and encumbrances in order to preserve and protect the District's lien. The lien shall be effective as of the date and time of the recording of a "Notice of Lien for Fiscal Year 2023/2024 Budget" in the public records of Polk County, Florida ("County"), stating among other things, the description of the real property and the amount due as of the recording of the Notice, and the existence of this Agreement. The District Manager, in its sole discretion, is hereby authorized by the District to file the Notice of Lien for Fiscal Year 2023/2024 Budget on behalf of the District, without the need of further Board action authorizing or directing such filing. At the District Manager's direction, the District may also bring an action at law against the record title holder to the Property to pay the amount due under this Agreement or may foreclose the lien

against the Property in any manner authorized by law. The District may partially release any filed lien for portions of the Property subject to a plat if and when the Developer has demonstrated, in the District's sole discretion, such release will not materially impair the ability of the District to enforce the collection of funds hereunder. In the event the Developer sells or has sold any of the Property described in **Exhibit A** after the execution of this Agreement, the Developer's rights and obligations under this Agreement shall remain the same, provided however that the District shall only have the right to file a lien upon the remaining Property owned by the Developer.

4. **ALTERNATIVE COLLECTION METHODS.** In the event the Developer fails to make payments due to the District pursuant to this Agreement, and the District first provides Developer with written notice of the delinquency to the address identified in this Agreement and such delinquency is not cured within five (5) business days of the notice, then the District shall have the following remedies:

a. In the alternative or in addition to the collection method set forth in Paragraph 2 above, the District may enforce the collection of funds due under this Agreement by action against the Developer in the appropriate judicial forum in and for the County. The enforcement of the collection of funds in this manner shall be in the sole discretion of the District Manager on behalf of the District. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

b. The District hereby finds that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property, which benefit is initially allocated on an equal developable acreage basis. The Developer agrees that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property equal to or in excess of the costs set forth in **Exhibit B**, on an equal developable acreage basis. Therefore, in the alternative or in addition to the other methods of collection set forth in this Agreement, the District, in its sole discretion, may choose to certify amounts due hereunder as a non-ad valorem assessment on all or any part of the Property for collection, either through the Uniform Method of Collection set forth in Chapter 197, *Florida Statutes*, or under any method of direct bill and collection authorized by Florida law. Such assessment, if imposed, may be certified on the next available tax roll of the County property appraiser. The Developer hereby waives and/or relinquishes any rights it may have to challenge, object to or otherwise fail to pay such assessments if imposed, as well as the means of collection thereof.

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

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

7. **ASSIGNMENT.** This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other, which consent shall not be unreasonably withheld.

8. **DEFAULT.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement in the manner described herein in Paragraphs 2 and 3 above.

9. **THIRD-PARTY RIGHTS; TRANSFER OF PROPERTY.** This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns. In the event the Developer sells or otherwise disposes of its business or of all or substantially all of its assets relating to improvements, work product, or lands within the District, the Developer shall continue to be bound by the terms of this Agreement and additionally shall expressly require that the purchaser agree to be bound by the terms of this Agreement. In the event of such sale or disposition, Developer may place into escrow an amount equal to the then-unfunded portion of the Fiscal Year 2023/2024 Budget to fund any budgeted expenses that may arise during the remainder of the fiscal year. Upon confirmation of the deposit of said funds into escrow, and evidence of an assignment to, and assumption by the purchaser, of this Agreement, Developer's obligation under this Agreement shall be deemed fulfilled and this Agreement terminated. The Developer shall give 90 days prior written notice to the District under this Agreement of any such sale or disposition.

10. **GOVERNING LAW.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. Venue for the resolution of any dispute shall be in Polk County, Florida.

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

12. **EFFECTIVE DATE.** The Agreement shall be effective after execution by both parties hereto. The enforcement provisions of this Agreement shall survive its termination, until all payments due under this Agreement are paid in full.

[Signature Page Follows]

IN WITNESS WHEREOF, the Parties execute this Agreement to be effective the day and year first written above.

Attest:

**LAKE MATTIE PRESERVE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

By: _____
Its: _____

DLD DEVELOPMENT LLC, a Florida
limited liability company

Witness

By: _____
Its: _____

EXHIBIT A
Property Description

COMPOSITE EXHIBIT 2

LEGAL DESCRIPTION:

A TRACT OF LAND LOCATED IN SECTION 23, TOWNSHIP 27 SOUTH, RANGE 25 EAST, POLK COUNTY, FLORIDA, DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 25 EAST, POLK COUNTY, FLORIDA; THENCE N 89°46'56" E ALONG THE NORTH LINE OF SAID SECTION, 36.19 FEET TO A POINT ON THE EAST RIGHT OF WAY LINE OF CONE ROAD AND THE POINT OF BEGINNING; THENCE CONTINUE N 89°46'56" E ALONG SAID SECTION LINE, 1733.04 FEET TO REFERENCE POINT A; THENCE CONTINUE ALONG SAID SECTION LINE N 89°46'56" E, 64 FEET, MORE OR LESS, TO THE SHORELINE OF LAKE MATTIE; THENCE SOUTHEASTERLY ALONG THE SHORELINE OF LAKE MATTIE A DISTANCE OF 1494 FEET, MORE OR LESS TO A POINT ON THE EAST LINE OF THE NORTHWEST 1/4 OF SAID SECTION 23; THENCE S 00°24'07"E ALONG THE EAST LINE OF SAID NORTHWEST 1/4, 73 FEET, MORE OR LESS TO THE SOUTHEAST CORNER OF THE NORTH 1/2 OF SAID NORTHWEST 1/4 AND REFERENCE POINT B, SAID REFERENCE POINT B LYING S 33°21'41"E, 1589.84 FEET FROM THE AFOREMENTIONED REFERENCE POINT A; THENCE N 89°52'14"E ALONG THE NORTH LINE OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 23, 72 FEET, MORE OR LESS, TO A POINT ON THE SHORELINE OF LAKE MATTIE; THENCE SOUTHEASTERLY ALONG THE SHORELINE OF LAKE MATTIE A DISTANCE OF 282 FEET, MORE OR LESS TO A POINT ON THE EAST LINE OF THE WEST 1/4 OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 23; THENCE S 00°23'53" E ALONG THE EAST LINE OF THE WEST 1/4 OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4, 27 FEET, MORE OR LESS, TO REFERENCE POINT C, SAID REFERENCE POINT C LYING S 68°12'20"E, 359.02 FEET FROM THE AFOREMENTIONED REFERENCE POINT B; THENCE CONTINUE S 00°23'53" E ALONG SAID EAST LINE THE WEST 1/4 OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4, 1197.64 FEET TO A POINT ON THE NORTH LINE OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 23; THENCE N 89°57'32" E ALONG THE NORTH LINE OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 23, 931.75 FEET TO A POINT ON THE WEST LINE OF THE EAST 65 FEET OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 23; THENCE S 00°22'54" E ALONG THE WEST LINE OF SAID EAST 65 FEET, 1294.50 FEET TO A POINT ON THE NORTH RIGHT OF WAY LINE OF LAKE MATTIE ROAD PER MAP THEREOF AS SHOWN IN POLK COUNTY MAP BOOK 2, PAGE 288 OF THE OFFICIAL PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE ALONG THE NORTH RIGHT OF WAY LINE OF LAKE MATTIE ROAD THE FOLLOWING 21 CALLS: (1)S 89°54'39" W, 304.41 FEET; (2) S 89°19'17" W, 100.00 FEET; (3) S 87°02'08" W, 40.11 FEET; (4) S 89°34'39" W, 60.00 FEET; (5) N 89°50'58" W, 100.00 FEET; (6) S 89°00'17" W, 100.00 FEET; (7) S 89°34'39" W, 300.00 FEET; (8) N 89°50'58" W, 200.01 FEET; (9) S 88°49'31" W, 202.16 FEET; (10) N 89°50'30" W, 99.95 FEET; (11) S 89°35'07" W, 199.88 FEET; (12) S 87°17'35" W, 100.02 FEET; (13) S 89°00'42" W, 99.95 FEET; (14) N 89°47'58" W, 107.87 FEET; (15) N 89°16'05" W, 92.04 FEET; (16) N 87°33'03" W, 100.07 FEET; (17) N 89°50'30" W, 99.95 FEET; (18) S 89°00'42" W, 99.95 FEET; (19) S 86°43'22" W, 60.07 FEET; (20) S 84°02'22" W, 41.06 FEET; (21) S 84°33'38" W, 76.80 FEET TO A POINT ON THE WEST LINE OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 23; THENCE N 00°11'08" W ALONG THE WEST LINE OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 23, 1319.95 FEET TO THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 23; THENCE S 89°45'06" W ALONG THE SOUTH LINE OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 23, 1293.76 FEET TO A POINT ON THE EAST RIGHT OF WAY LINE OF COUNTY ROAD 559, PER FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP SECTION 16160-2510; THENCE N 00°25'29" W ALONG SAID EAST RIGHT OF WAY LINE OF COUNTY ROAD 559, 1664.06 FEET; THENCE N 89°48'53" E ALONG SAID EAST RIGHT OF WAY LINE OF COUNTY ROAD 559 PER RIGHT OF WAY TAKING RECORDED IN OFFICIAL RECORDS BOOK 3455, PAGE 1774 OF THE OFFICIAL PUBLIC RECORDS OF POLK COUNTY, FLORIDA, 35.00 FEET; THENCE N 00°11'07" W ALONG SAID EAST RIGHT OF WAY LINE OF COUNTY ROAD 559, 305.53 FEET TO A POINT OF CURVATURE OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 754.49 FEET, BEING SUBTENDE BY A CHORD BEARING AND DISTANCE OF N 08°56'43" W, 229.81 FEET; THENCE ALONG AND AROUND THE ARC OF SAID CURVE AND EASTERLY RIGHT OF WAY LINE OF COUNTY ROAD 559 230.71 FEET TO A POINT; THENCE N 00°54'22" W ALONG THE EAST RIGHT OF WAY LINE OF COUNTY ROAD 559, 192.88 FEET TO A POINT ON THE EAST RIGHT OF WAY LINE OF CONE ROAD; THENCE N 01°54'13" E ALONG THE EAST RIGHT OF WAY LINE OF CONE ROAD, 271.98 FEET TO THE POINT OF BEGINNING, CONTAINING 234.157 ACRES.

ABBREVIATION LEGEND

AC	=	AIR CONDITIONER
C	=	CALCULATED
D	=	DEED OR DESCRIPTION
E	=	EASTING
FDOT	=	FLORIDA DEPARTMENT OF TRANSPORTATION
N	=	NORTHING
ORB	=	OFFICIAL RECORDS BOOK
O/A	=	OVERALL
P	=	PLATTED INFORMATION OR DIMENSION
PG	=	PAGE
POB	=	POINT OF BEGINNING
POC	=	POINT OF COMMENCEMENT
POL	=	POINT ON LINE
R/W	=	RIGHT OF WAY
Z	=	ELEVATION

NOTES

- 1.) THE BEARINGS SHOWN HEREON ARE BASED ON THE WEST LINE OF SECTION 23, BEING N 00°19'22" W, GRID BEARING REFERENCED TO THE NORTH AMERICAN DATUM OF 1983, 2011 ADJUSTMENT (NAD 83, 2011), PROJECTED IN THE FLORIDA STATE PLANE WEST ZONE.
- 2.) THIS IS NOT A SURVEY.
- 3.) CERTIFIED TO:
DLD DEVELOPMENT, LLC, A FLORIDA LIMITED LIABILITY COMPANY

INDEX

- SHEET 2) KEY MAP
SHEET 3-8) DETAIL SHEETS

**SGIS, INC.
SURVEYING MAPPING GIS**

LICENSED BUSINESS NO. 8174
4479 US 27 S.
SEBRING, FL 33870
863.402.1619
pyle.will@gmail.com

WILLIAM M. PYLE, JR.
FLORIDA LICENSE NO.6993

EXHIBIT B
Fiscal Year 2023/2024 Budget

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 5/31/23	Projected Next 4 Months	Total Thru 9/30/23	Proposed Budget FY2024
Revenues					
Developer Contributions	\$ 164,692	\$ 65,646	\$ 28,934	\$ 94,579	\$ 160,192
Total Revenues	\$ 164,692	\$ 65,646	\$ 28,934	\$ 94,579	\$ 160,192
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 2,000	\$ 4,000	\$ 6,000	\$ 12,000
FICA Expense	\$ 900	\$ 153	\$ 300	\$ 453	\$ 900
Engineering	\$ 15,000	\$ -	\$ 5,000	\$ 5,000	\$ 15,000
Attorney	\$ 25,000	\$ 9,617	\$ 8,333	\$ 17,950	\$ 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	\$ 25,000	\$ 12,500	\$ 37,500	\$ 37,500
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 2,550	\$ 400	\$ 2,950	\$ 1,200
Postage & Delivery	\$ 1,000	\$ 163	\$ 333	\$ 496	\$ 1,000
Insurance	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,500
Copies	\$ 1,000	\$ -	\$ 333	\$ 333	\$ 1,000
Legal Advertising	\$ 15,000	\$ 13,213	\$ 1,787	\$ 15,000	\$ 10,000
Other Current Charges	\$ 5,000	\$ -	\$ 1,667	\$ 1,667	\$ 5,000
Office Supplies	\$ 625	\$ 47	\$ 208	\$ 255	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative:	\$ 139,692	\$ 59,118	\$ 35,462	\$ 94,579	\$ 135,192
<i>Operations & Maintenance</i>					
Field Contingency	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Total Operations & Maintenance:	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Total Expenditures	\$ 164,692	\$ 59,118	\$ 35,462	\$ 94,579	\$ 160,192
Excess Revenues/(Expenditures)	\$ -	\$ 6,528	\$ (6,528)	\$ -	\$ -

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, Hunter Engineering, INC, provides 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, Kilinski Van Wyk, PLLC, provides 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 VI

RESOLUTION 2023-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT APPOINTING AN ASSISTANT TREASURER OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, the Board of Supervisors of the District desires to appoint an Assistant Treasurer.

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

SECTION 1. Darrin Mossing, Sr. is appointed as an Assistant Treasurer.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 19th day of July 2023.

ATTEST:

**LAKE MATTIE PRESERVE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

SECTION VII

RESOLUTION 2023-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2024; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the 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*, being situated entirely within the City of Auburndale, Polk County, Florida; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board desires to adopt the Fiscal Year 2023/2024 annual meeting schedule attached as **Exhibit A**.

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

SECTION 1. The Fiscal Year 2023/2024 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 19th day of July 2023.

ATTEST:

LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2023/2024 Annual Meeting Schedule

Exhibit A: Fiscal Year 2023/2024 Annual Meeting Schedule

**BOARD OF SUPERVISORS MEETING DATES
LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024**

The Board of Supervisors of the Lake Mattie Preserve Community Development District will hold their regular meetings for Fiscal Year 2023/2024 at 2235 Crump Road, Winter Haven, FL 33881, on the 3rd Wednesday of every month at 11:30 AM unless otherwise indicated as follows:

**October 18, 2023
November 15, 2023
December 20, 2023
January 17, 2024
February 21, 2024
March 20, 2024
April 17, 2024
May 15, 2024
June 19, 2024
July 17, 2024
August 21, 2024
September 18, 2024**

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 or by calling (407) 841-5524.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

District Manager

SECTION VIII

SECTION A

SECTION 1



KILINSKI | VAN WYK

MEMORANDUM

To: Board of Supervisors
From: Kilinski | Van Wyk PLLC
Date: July 7, 2023
Re: Ethics Training for Special District Supervisors

The purpose of this memorandum is to provide you with information regarding new ethics training requirements applicable to Special District Supervisors. This requirement is the result of changes to Section 112.3142, Florida Statutes, which were passed during the recent legislative session. The new requirements will apply beginning with the 2024 calendar year.

Who is affected?

The new requirement applies to all elected officers of independent special districts as defined in Section 189.012, Florida Statutes, including those elected officers who are appointed to fill a vacancy for an unexpired term of office. This includes Supervisors of Community Development Districts and “Special Act” Districts, among others. It does not apply to non-elected officers of a special district, such as a secretary or treasurer, unless that person is also an elected officer. The training requirement previously applied only to specified constitutional officers, elected municipal officers, and commissioners of community redevelopment agencies.

What is required?

Supervisors will be required to complete four (4) hours of training each calendar year. The training must address, at a minimum, Article II of the State Constitution, the Code of Ethics for Public Officers and Employees, and Florida’s public records and open meetings laws. It may be completed by taking a continuing legal education class or other continuing professional education class, seminar, or presentation, if the required information is covered.

How do I report compliance?

The Commission on Ethics has not announced special procedures for special district supervisors. For other officers subject to the training requirement, compliance is self-reported by marking a check box on the annual financial disclosure form. Supervisors should keep detailed records on the name of each course, length of each course, and date completed in the event that verification is required.

When is the deadline?

This requirement will apply beginning in the 2024 calendar year. Training should be completed as close as possible to the date an officer assumes office. Officers who assume a new office or a new term of office before March 31 must complete the training on or before December 31 of the same year. Officers who assume a new office or a new term of office after March 31 are not required to complete the training until the following calendar year.

Where can I find training materials?

The Florida Commission on Ethics has provided links to approved courses on their Ethics Training web page: <https://ethics.state.fl.us/Training/Training.aspx>. There are also many courses – both free and for a charge – available online and in-person. Kilinski | Van Wyk will be offering customized training sessions at discounted rate for existing clients. If you have questions about whether a particular course meets the requirements, or if you would like to request a customized training session, please consult your Kilinski | Van Wyk attorney. There is also the ability to include training within your regular Board meeting schedule.

SECTION C

SECTION 1

Lake Mattie Preserve Community Development District

Summary of Check Register

March 1, 2022 through July 5, 2023

Fund	Date	Check No.'s	Amount
General Fund	3/3/22	18-19	\$ 1,340.50
	3/29/23	20-21	\$ 7,343.12
	4/13/23	22-23	\$ 3,443.66
	4/19/23	24	\$ 73.00
	5/3/23	25	\$ 301.77
	5/10/23	26	\$ 3,380.30
	5/17/23	27	\$ 125.00
	5/24/23	28	\$ 1,933.75
	6/14/23	29-30	\$ 3,451.15
Total Amount			\$ 21,392.25

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
3/03/23	00007	1/31/23 22060	202301 310-51300-31500	GEN.COUNSEL/MTHLY MEETING HUNTER ENGINEERING, INC.	*	125.00	125.00 000018
3/03/23	00002	2/19/23 5718	202301 310-51300-31500	GEN.COUNSEL/MTHLY MEETING KILINSKI | VAN WYK, PLLC	*	1,215.50	1,215.50 000019
3/29/23	00001	2/01/23 6	202302 310-51300-34000	MANAGEMENT FEES - FEB 23	*	3,125.00	
		2/01/23 6	202302 310-51300-35200	WEBSITE MANAGEMENT-FEB 23	*	100.00	
		2/01/23 6	202302 310-51300-35100	INFORMATION TECH - FEB 23	*	150.00	
		2/01/23 6	202302 310-51300-51000	OFFICE SUPPLIES	*	2.74	
		2/01/23 6	202302 310-51300-42000	POSTAGE	*	94.43	
		2/01/23 6	202302 310-51300-51000	STAPLES	*	35.13	
		3/01/23 7	202303 310-51300-34000	MANAGEMENT FEES - MAR 23	*	3,125.00	
		3/01/23 7	202303 310-51300-35200	WEBSITE MANAGEMENT-MAR 23	*	100.00	
		3/01/23 7	202303 310-51300-35100	INFORMATION TECH - MAR 23	*	150.00	
		3/01/23 7	202303 310-51300-51000	OFFICE SUPPLIES	*	.15	
		3/01/23 7	202303 310-51300-42000	POSTAGE	*	3.00	
				GOVERNMENTAL MANAGEMENT SERVICES			6,885.45 000020
3/29/23	00002	2/19/23 5719	202303 300-20700-10200	FR#5 BOND VAL.-01/23 KILINSKI | VAN WYK, PLLC	*	457.67	457.67 000021
4/13/23	00001	4/01/23 8	202304 310-51300-34000	MANAGEMENT FEES - APR 23	*	3,125.00	
		4/01/23 8	202304 310-51300-35200	WEBSITE MANAGEMENT-APR 23	*	100.00	
		4/01/23 8	202304 310-51300-35100	INFORMATION TECH - APR 23	*	150.00	
		4/01/23 8	202304 310-51300-51000	OFFICE SUPPLIES	*	.18	
		4/01/23 8	202304 310-51300-42000	POSTAGE	*	3.60	
				GOVERNMENTAL MANAGEMENT SERVICES			3,378.78 000022

LMPR LAKE MATTIE PR ZYAN

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/13/23	00002	3/15/23	6190	202304	300	20700	10200		KILINSKI | VAN WYK, PLLC	*	64.88	64.88	000023
			FR#8 BOND VAL.-02/23										
4/19/23	00002	4/14/23	6323	202303	310	51300	31500		KILINSKI | VAN WYK, PLLC	*	73.00	73.00	000024
			GEN.COUNSEL/MTHLY MEETING										
5/03/23	00003	4/30/23	00055341	202304	310	51300	48000		CA FLORIDA HOLDINGS, LLC	*	301.77	301.77	000025
			NOT OF BOS/AUDIT MTG										
5/10/23	00001	5/01/23	9	202305	310	51300	34000		GOVERNMENTAL MANAGEMENT SERVICES	*	3,125.00		
			MANAGEMENT FEES - MAY 23										
		5/01/23	9	202305	310	51300	35200			*	100.00		
			WEBSITE MANAGEMENT-MAY 23										
		5/01/23	9	202305	310	51300	35100			*	150.00		
			INFORMATION TECH - MAY 23										
		5/01/23	9	202305	310	51300	51000			*	2.65		
			OFFICE SUPPLIES										
		5/01/23	9	202305	310	51300	42000			*	2.65		
			POSTAGE										
												3,380.30	000026
5/17/23	00007	5/10/23	22093	202304	310	51300	31500		HUNTER ENGINEERING, INC.	*	125.00	125.00	000027
			GEN.COUNSEL/MTHLY MEETING										
5/24/23	00002	5/18/23	6550	202304	310	51300	31500		KILINSKI | VAN WYK, PLLC	*	1,933.75	1,933.75	000028
			GEN.COUNSEL/MTHLY MEETING										
6/14/23	00001	6/01/23	10	202306	310	51300	34000		GOVERNMENTAL MANAGEMENT SERVICES	*	3,125.00		
			MANAGEMENT FEES JUNE 23										
		6/01/23	10	202306	310	51300	35200			*	100.00		
			WEBSITE ADMIN JUNE 23										
		6/01/23	10	202306	310	51300	35100			*	150.00		
			INFORMTION TECH JUNE 23										
		6/01/23	10	202306	310	51300	51000			*	.15		
			OFFICE SUPPLIES JUNE 23										
		6/01/23	10	202306	310	51300	42000			*	3.00		
			POSTAGE JUNE 23										
												3,378.15	000029
6/14/23	00002	5/18/23	6551	202306	300	20700	10200		KILINSKI | VAN WYK, PLLC	*	73.00	73.00	000030
			CAPITAL PROJECTS FR#9										

TOTAL FOR BANK A 21,392.25

LMPR LAKE MATTIE PR ZYAN

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
TOTAL FOR REGISTER						21,392.25	

LMPR LAKE MATTIE PR ZYAN

SECTION 2

Lake Mattie Preserve
Community Development District

Unaudited Financial Reporting
May 31, 2023



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Lake Mattie Preserve
Community Development District
Combined Balance Sheet
May 31, 2023

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash:			
Operating Account	\$ 16,936	\$ -	\$ 16,936
Due From Developer	\$ -	\$ 73	\$ 73
Total Assets	\$ 16,936	\$ 73	\$ 17,009
Liabilities:			
Contracts Payable	\$ -	\$ 73	\$ 73
Total Liabilites	\$ -	\$ 73	\$ 73
Fund Balance:			
Unassigned	\$ 16,936	\$ -	\$ 16,936
Total Fund Balances	\$ 16,936	\$ -	\$ 16,936
Total Liabilities & Fund Balance	\$ 16,936	\$ 73	\$ 17,009

Lake Mattie Preserve

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2023

	Proposed	Prorated Budget	Actual	
	Budget	Thru 05/31/23	Thru 05/31/23	Variance
Revenues:				
Developer Contributions	\$ 164,692	\$ 65,646	\$ 65,646	\$ -
Total Revenues	\$ 164,692	\$ 65,646	\$ 65,646	\$ -
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 8,000	\$ 2,000	\$ 6,000
FICA Expense	\$ 900	\$ 600	\$ 153	\$ 447
Engineering	\$ 15,000	\$ 10,000	\$ -	\$ 10,000
Attorney	\$ 25,000	\$ 16,667	\$ 9,617	\$ 7,050
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ -	\$ -	\$ -
Trustee Fees	\$ 4,042	\$ -	\$ -	\$ -
Management Fees	\$ 37,500	\$ 25,000	\$ 25,000	\$ -
Information Technology	\$ 1,800	\$ 1,200	\$ 1,200	\$ -
Website Maintenance	\$ 1,200	\$ 800	\$ 2,550	\$ (1,750)
Postage & Delivery	\$ 1,000	\$ 667	\$ 163	\$ 504
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Printing & Binding	\$ 1,000	\$ 667	\$ -	\$ 667
Legal Advertising	\$ 15,000	\$ 10,000	\$ 13,213	\$ (3,213)
Other Current Charges	\$ 5,000	\$ 3,333	\$ -	\$ 3,333
Office Supplies	\$ 625	\$ 417	\$ 47	\$ 370
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 139,692	\$ 82,525	\$ 59,118	\$ 23,407
<u>Operations & Maintenance</u>				
Field Expenditures				
Field Contingency	\$ 25,000	\$ 16,667	\$ -	\$ 16,667
Subtotal Field Expenditures	\$ 25,000	\$ 16,667	\$ -	\$ 16,667
Total Operations & Maintenance	\$ 25,000	\$ 16,667	\$ -	\$ 16,667
Total Expenditures	\$ 164,692	\$ 99,192	\$ 59,118	\$ 40,074
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 6,528	
Fund Balance - Beginning	\$ -		\$ 10,408	
Fund Balance - Ending	\$ -		\$ 16,936	

Lake Mattie Preserve

Community Development District

Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2023

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
Revenues				
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 73	\$ (73)
Capital Outlay -COI	\$ -	\$ -	\$ 10,365	\$ (10,365)
Total Expenditures	\$ -	\$ -	\$ 10,438	\$ (73)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (10,438)	
Other Financing Sources/(Uses)				
Developer Advance	\$ -	\$ -	\$ 10,438	\$ 10,438
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 10,438	\$ 10,438
Net Change in Fund Balance	\$ -	\$ -	\$ -	
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	\$ -	\$ -	\$ 25,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,646
Total Revenues	\$ 15,000	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,646
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ 400	\$ 600	\$ -	\$ -	\$ 600	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 2,000
FICA Expense	\$ -	\$ 31	\$ 46	\$ -	\$ -	\$ 46	\$ -	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ 153
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 416	\$ 5,688	\$ 41	\$ 1,341	\$ -	\$ 73	\$ 2,059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,617
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 1,200
Website Maintenance	\$ 100	\$ 1,850	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 2,550
Postage & Delivery	\$ 1	\$ 4	\$ 1	\$ 53	\$ 94	\$ 3	\$ 4	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ 163
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ 1,274	\$ 10,555	\$ 326	\$ 757	\$ -	\$ -	\$ 302	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,213
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 3	\$ 0	\$ 3	\$ 1	\$ 38	\$ 0	\$ 0	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ 47
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 10,244	\$ 21,803	\$ 4,391	\$ 5,526	\$ 3,507	\$ 4,097	\$ 5,739	\$ 3,811	\$ -	\$ -	\$ -	\$ -	\$ 59,118
Operations & Maintenance													
Field Expenditures													
Field Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Field Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operations & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 10,244	\$ 21,803	\$ 4,391	\$ 5,526	\$ 3,507	\$ 4,097	\$ 5,739	\$ 3,811	\$ -	\$ -	\$ -	\$ -	\$ 59,118
Excess (Deficiency) of Revenues over Expenditures	\$ 4,756	\$ (21,803)	\$ 20,609	\$ (5,526)	\$ (3,507)	\$ 21,549	\$ (5,739)	\$ (3,811)	\$ -	\$ -	\$ -	\$ -	\$ 6,528

SECTION 3



April 21, 2023

Samantha Hoxie – Recording Secretary
Lake Mattie Preserve CDD Office
219 E. Livingston Street
Orlando, Florida 32801-1508

**RE: Lake Mattie Preserve Community Development District Registered
Voters**

Dear Ms. Hoxie,

In response to your request, there are currently no voters within the Lake Mattie Preserve Community Development District as of **April 15, 2023**.

Please do not hesitate to contact us if we can be of further assistance.

Sincerely,

A handwritten signature in black ink that reads "Lori Edwards".

Lori Edwards
Supervisor of Elections
Polk County, Florida