

*Lake Emma  
Community Development District*

*Agenda*

*October 28, 2020*

# AGENDA

# *Lake Emma*

## *Community Development District*

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219 E. Livingston Street, Orlando FL, 32801

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

October 21, 2020

Board of Supervisors  
Lake Emma Community  
Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Lake Emma Community Development District will be held **Wednesday, October 28, 2020 at 10:00 a.m. via Zoom: <https://zoom.us/j/94274827714>**. Following is the advance agenda for the regular meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the September 23, 2020 Board of Supervisors Meeting and Acceptance of the Minutes of the September 23, 2020 Audit Committee Meeting
4. Ratification of Agreements with the Lake County Property Appraiser
  - A. Uniform Collection Agreement
  - B. Nondisclosure Agreement
  - C. Agreement for Use of TRIM Notice
5. Consideration of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2020
6. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Balance Sheet and Income Statement
    - ii. Ratification of Funding Requests #1
7. Other Business
8. Supervisor's Requests
9. Adjournment

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is the approval of the minutes of the September 23, 2020 Board of Supervisors meeting and the minutes the September 23, 2020 Audit Committee meeting. The minutes are enclosed for your review.

The fourth order of business is the ratification of agreements with the Lake County Property Appraiser. The agreements for uniform collection, nondisclosure and use of TRIM notice are enclosed under Sections A-C.

The fifth order of business is the consideration of agreement with Grau & Associates to provide auditing services for the Fiscal Year 2020. A copy of the agreement is enclosed for your review.

The sixth order of business is Staff Reports. Section 1 of the District Manager's Report includes the balance sheet and income statement for your review and Section 2 includes Funding Request #1 for ratification. The funding request and supporting invoices are enclosed for your review.

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

Sincerely,

A handwritten signature in blue ink, appearing to read 'G. S. Flint', with a long horizontal flourish extending to the right.

George S. Flint  
District Manager

Cc: Tucker Mackie, District Counsel  
Nicole Stalder, District Engineer  
Steve Sanford, Bond Counsel  
Jon Kessler, Underwriter  
Stacey Johnson, Trustee

Enclosures

# MINUTES

MINUTES OF MEETING  
LAKE EMMA  
COMMUNITY DEVELOPMENT DISTRICT

The Regular meeting of the Board of Supervisors of the Lake Emma Community Development District was held Wednesday, September 23, 2020 at 10:00 a.m. via Zoom Teleconference.

Present and constituting a quorum were:

Adam Morgan	Chairman
Tony Iorio	Vice Chairman
Doug Beasley	Assistant Secretary
Timothy Tassone	Assistant Secretary

Also present were:

George Flint	District Manager
Deb Sier	District Counsel
Emma Gregory	Hopping Green & Sams

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Flint called the meeting to order. Four members of the Board were present constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There were no members of the public present to provide comment.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the August 26, 2020 Meeting**

Mr. Flint presented the minutes of the August 26, 2020 meeting and asked for comments, corrections, or changes. Mr. Morgan stated that he had reviewed the minutes and he had no corrections.

On MOTION by Mr. Morgan, seconded by Mr. Iorio, with all in favor, the Minutes of the August 26, 2020 Meeting, were approved.
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**FOURTH ORDER OF BUSINESS**

**Consideration of Non-Ad Valorem Special Assessment Collection Agreement with Lake County Tax Collector**

Mr. Flint noted that this agreement allows the District to use the tax bill as the collection method once bonds have been issued. The Chapter 197 process and public hearing, allowing the District to utilize a uniform collection method has already happened, and these agreements are required in order to use the collection process. The fees that are charged are prescribed in the statute so there is no ability to negotiate those. Lake County requires an agreement with the Tax Collector and the Property Appraiser. The Property Appraiser agreement has yet to be received, but the Tax Collector agreement is included.

Ms. Gregory mentions that it should be approved subject to Counsel’s review, and Mr. Flint agreed.

On MOTION by Mr. Iorio, seconded by Mr. Morgan, with all in favor, the Non-Ad Valorem Special Assessment Collection Agreement with Lake County Tax Collector Subject to Final Review by Counsel, was approved.

**A. Property Appraiser’s Agreement**

Mr. Flint reports that they do not have the property appraisers agreement yet, but he would like to motion for the Board to authorize the Chair or Vice Chair to execute that agreement upon review by counsel. It would be ratified at a future meeting by the District in the event there is not another meeting before the agreement needs to be in place. This way it is on the record that the Board is authorizing the execution of the agreement pending review by counsel.

On MOTION by Mr. Morgan, seconded by Mr. Iorio, with all in favor, Authorization for the Chairman or Vice Chairman to Execute the Property Appraiser’s Agreement Subject to Final Review by Counsel, was approved.

**FIFTH ORDER OF BUSINESS**

**Acceptance of Audit Committee Recommendation and Selection of #1 Ranked Firm to Provide Auditing Services**

Mr. Flint stated that the Board met as the Audit Committee prior to the Board of Supervisors meeting and Grau & Associates was ranked #1.

On MOTION by Mr. Morgan, seconded by Mr. Beasley, with all in favor, the Audit Committee Recommendation and Selection of #1 Ranked Firm Grau & Associates to Provide Auditing Services, was accepted.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Gregory reported that Counsel continues to monitor the Governor’s Executive Orders, and hopefully there will be an extension of the physical quorum soon. The Board had no further questions for Counsel.

**B. Engineer**

Mr. Flint stated that there was no Engineer’s Report.

**C. District Manager’s Report**

**i. Balance Sheet and Income Statement**

Mr. Flint presented the unaudited financials through the end of August and asked if the Board had any questions. He noted that there was no action required.

**ii. Ratification of Funding Requests #9 - #10**

Mr. Flint noted that Funding Request #9 is for liability insurance for Fiscal Year 2021 which starts on October 1<sup>st</sup>. Funding request #10 is for District Counsel, District Manager, and advertising expenses.

Mr. Morgan asked if there was a need for the Developer Funding Agreement to be in place before October 1<sup>st</sup>, and Mr. Flint answered yes.

On MOTION by Mr. Morgan, seconded by Mr. Iorio, with all in favor, Funding Requests #9 - #10, were ratified.

**SEVENTH ORDER OF BUSINESS**

**Other Business**

There being none, the next item followed.

**EIGHTH ORDER OF BUSINESS**

**Supervisor’s Business**

There being none, the next item followed.

**NINTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Morgan, seconded by Mr. Iorio, with all in favor, the meeting was adjourned at 10:20 a.m.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman



MINUTES OF MEETING  
LAKE EMMA  
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Board of Supervisors of the Lake Emma Community Development District was held Wednesday, September 23, 2020 at 10:00 a.m. via Zoom Teleconference.

Present were:

Adam Morgan	Chairman
Tony Iorio	
Doug Beasley	
Timothy Tassone	
George Flint	
Deb Sier	
Emma Gregory	

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Flint called the meeting to order. Four members of the Committee were present.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There were no members of the public present to provide comment.

**THIRD ORDER OF BUSINESS**

**Approval of the Minutes of the August 26, 2020 Meeting**

Mr. Flint presented the minutes from the August 26, 2020 meeting and asked if there were any comments or corrections. There being none, he asked for a motion for approval.

On MOTION by Mr. Morgan, seconded by Mr. Iorio, with all in favor, the Minutes of the August 26, 2020 meeting, was approved.
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**FOURTH ORDER OF BUSINESS**

**Tally of Audit Committee Member Rankings and Selection of Auditor**

Mr. Flint stated that they issued the RFP and they received responses back from four qualified firms; Berger Toombs, Carr Riggs, Grau & Associates, and McDirmit Davis. A scoring sheet was provided that shows the evaluation criteria that was approved which includes ability of personnel, experience, understanding of scope, ability to provide services, and price. Each of those

are weighted equally at 20 points each. The scoring sheet has a five year pricing amount for convenience and Grau & Associates offered the lowest price proposal. There is a requirement to have a consensus ranking from the Committee.

Mr. Morgan asked if staff had a recommendation, to which Mr. Flint replied that the firms are all well qualified to provide the services needed and there are no concerns regarding any of the qualifiers. From that perspective, how the Committee chooses to rank them is up to them and the decision may come down to price. One way to look at it would be to rank them all evenly on four of the five criteria and then differentiate between price.

Mr. Morgan stated that as a public entity, the lowest bidder should be chosen. That puts Grau & Associates at #1. Mr. Iorio reports that working with Grau in the past he too would rank them #1 based on cost and reliance.

Mr. Flint asks if the Committee would be comfortable inserting 20 points each into all the criteria for all the responses, and then for price Grau would receive 20 points, McDirmit 19 points, Berger 18 points, and Carr 17 points. The Committee came to a consensus that the above scoring was acceptable to approve.

On MOTION by Mr. Morgan, seconded by Mr. Iorio, with all in favor, The Audit Committee Rankings and Selection of Grau & Associates as the #1 Ranked Auditor, was approved.

**FIFTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Iorio, seconded by Mr. Morgan, with all in favor, the Audit Committee meeting was adjourned.

## SECTION IV

# SECTION A

**UNIFORM COLLECTION AGREEMENT  
BETWEEN THE LAKE COUNTY PROPERTY APPRAISER  
AND THE LAKE EMMA COMMUNITY DEVELOPMENT DISTRICT**

**THIS AGREEMENT** is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_ 2020, by and between the **LAKE EMMA COMMUNITY DEVELOPMENT DISTRICT**, a municipal corporation in Lake County, whose address is c/o Governmental Management Services 219 E. Livingston St. Orlando, FL 32801 (the “District”), and the **LAKE COUNTY PROPERTY APPRAISER**, a Constitutional Officer of the State of Florida, whose address is 320 West Main St. Suite A, Tavares, Florida 32778 (the “Property Appraiser”).

**WITNESSETH:**

**WHEREAS**, the District is authorized to impose non-ad valorem assessments and by resolution has elected to use the uniform method of collecting such assessments as authorized by Section 197.3632, Florida Statutes; and

**WHEREAS**, the uniform method will provide an efficient method of collection of non-ad valorem assessments levied by the District; and

**WHEREAS**, Section 197.3632(2), Florida Statutes, provides that the District shall enter into a written agreement with the Property Appraiser, for reimbursement of necessary administrative costs incurred under Section 197.3632, Florida Statutes.

**NOW THEREFORE**, in consideration of the foregoing, the parties agree as follows:

**SECTION 1. PURPOSE.** The purpose of this Agreement is to establish the terms and conditions under which the Property Appraiser shall assess the District non-ad valorem assessments, and to require that the District reimburse the Property Appraiser for necessary administrative costs pursuant to Section 197.3632, Florida Statutes. These expenses shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming.

**SECTION 2. TERM.** The term of this Agreement shall commence upon execution and shall continue and extend uninterrupted from year-to-year, automatically renewed for successive periods not to exceed one (1) year each, unless the District shall inform the

Property Appraiser, as well as the Tax Collector and the Department of Revenue by January 10 of each calendar year, if the District intends to discontinue to use the uniform methodology for its assessments pursuant to Section 197.3632 (6), Florida Statutes.

**SECTION 3. COMPLIANCE WITH LAWS AND REGULATIONS.** The parties shall abide by all statutes, ordinances, rules and regulations pertaining to the levy and collection of the District non-ad valorem assessments, including those now in effect and hereafter adopted. To the extent permitted by §768.28, Florida Statutes, the District shall hold the Property Appraiser harmless for any mistakes the District makes in levying its non-ad valorem special assessments, noticing, and implementing of the uniform collection methodology procedures. In the event of lawsuits filed by District taxpayers, the District agrees to support a motion to dismiss the Property Appraiser from the case. The Property Appraiser has no involvement with either the levy of the non-ad valorem special assessments or with the proper notices and procedures required of the District in adhering to the uniform collection methodology procedure.

**SECTION 4. RESPONSIBILILTY OF THE DISTRICT.**

- a. The District agrees to reimburse the Property Appraiser for necessary administrative costs incurred pursuant to Section 197.3632, Florida Statutes. Administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District shall only compensate the Property Appraiser for the actual cost of imposing the District's non-ad valorem assessments, which include all its benefit and maintenance assessments, as may be billed to the District in a timely manner.
- b. The District is responsible for necessary advertising relating to the non-ad valorem assessment program.
- c. By September 15<sup>th</sup> of each year the District shall certify a non-ad valorem assessment roll on compatible electronic medium to the Tax Collector. The District shall post the non-ad valorem assessment for each parcel on the non-ad valorem assessment roll to be certified. It is the responsibility of the District to ensure that such roll be free of errors and omissions. If the Property Appraiser discovers errors and omissions on such roll, he may request the District to file

a corrected roll or a correction of the amount of any assessment. The District shall bear the cost of any such error and omission.

- d. The District agrees to cooperate with the Property Appraiser in implementation of the uniform method of collecting non-ad valorem assessments pursuant to, and consistent with all of the provisions of Section 197.3632 and 197.3635, Florida Statutes, or its successor provisions.
- e. The District shall supply to the Property Appraiser a written boundary description of the area within which the non-ad valorem assessments are to be imposed.
- f. The Property Appraiser will impose a fee an annual fee for the data file; also known as the CRA or non-ad valorem NAL (name, address, legal) file; not to exceed \$100.00.

**SECTION 5. RESPONSIBILITY OF PROPERTY APPRAISER.** The Property Appraiser shall provide any information or services required of the Property Appraiser by §197.3632(3)(b). The Property Appraiser is unable to utilize the Truth in Millage statement mailed annually to taxpayers for providing notice of non-ad valorem assessments under this Agreement.

**IN WITNESS WHEREOF**, the parties have caused their duly authorized representatives to affix their signatures to this Agreement.

ATTEST:

**LAKE COUNTY  
PROPERTY APPRAISER**

\_\_\_\_\_

\_\_\_\_\_  
CAREY BAKER, Property Appraiser  
Date: \_\_\_\_\_

ATTEST:

**LAKE EMMA  
COMMUNITY DEVELOPMENT  
DISTRICT**

  
\_\_\_\_\_

  
\_\_\_\_\_  
LAKE EMMA CDD, District Manager  
Date: 10/19/2020

## **SECTION B**

**NONDISCLOSURE AGREEMENT  
FOR INFORMATION EXEMPT FROM PUBLIC DISCLOSURE  
UNDER CHAPTER 119, FLORIDA STATUTES**

**BETWEEN THE LAKE COUNTY PROPERTY APPRAISER  
AND LAKE EMMA COMMUNITY DEVELOPMENT DISTRICT**

**THIS NONDISCLOSURE AGREEMENT FOR INFORMATION EXEMPT FROM PUBLIC DISCLOSURE UNDER CHAPTER 119, FLORIDA STATUTES (Agreement)** is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_ 2020, by and between **LAKE EMMA COMMUNITY DEVELOPMENT DISTRICT**, (the "District"), a unit of special-purpose government created pursuant to Chapter 190, Florida Statutes, as amended, whose address is c/o Government Management Services 219 E. Livingston St., Orlando FL, 32801, and the **LAKE COUNTY PROPERTY APPRAISER**, (the "Property Appraiser") a Constitutional Officer of the State of Florida, whose address is 320 West Main St. Suite A, Tavares, Florida 32778.

**SECTION I  
Findings and Determinations**

The parties find and determine:

1. The Property Appraiser has the statutory responsibility to list and appraise all real and tangible personal property in the County each year for purposes of ad valorem taxation. During the normal course of business, the Property Appraiser acquires, stores, and maintains an abundance of property and ownership information, some of which is exempt from public disclosure; and
2. In order to carry out its contractual duties related to the production of non-ad valorem assessments and the delivery of a non-ad valorem tax roll to the Lake County Tax Collector, the District requires certain property and ownership information held by the Property Appraiser for properties within Lake County, Florida.

**SECTION II  
Applicable Law and Regulations**

1. Chapter 119, Florida Statutes, provides that any records made or received by any public agency in the course of its official business are available for inspection, unless specifically exempted by the Florida Legislature; and
2. Section 119.071, Florida Statutes, contains multiple exemptions from disclosure under the mandatory access requirement of section 119.07(1), Florida Statutes. Under Section 119.071(4)(d)3., Florida

Statutes, an agency that is not the employer of, but is the custodian of records pertaining to, one of the persons enumerated in Section 119.071(4)(d), Florida Statutes, is required to maintain such person's exemption if the person or his or her employing agency submits a written request to the custodian; and

3. Section 119.071(4)(d), Florida Statutes, defines "Home Addresses" to mean the dwelling location at which an individual resides and includes the physical address, mailing address, street address, parcel identification number, plot identification number, legal property description, neighborhood name and lot number, GPS coordinates, and any other descriptive property information that may reveal the home address; and
4. The Office of the Attorney General of Florida ("Attorney General") released Advisory Legal Opinion 2017-05 on November 22, 2017 that noted a clear distinction is made between public records that are "exempt" from disclosure and records that are "confidential." "If information is made confidential in the statutes, the information is not subject to inspection by the public and may only be released to the persons or organizations designated in the statute.... If records are not confidential but are only exempt from the Public Records Act, the exemption does not prohibit the showing of such information." Based upon this distinction, the Attorney General concluded that when there is a statutory or substantial policy need for information that is otherwise exempt from disclosure under the Public Records Act, the information should be made available to the requesting agency or entity. The Attorney General also noted that there is nothing in Chapter 119, Florida Statutes, indicating that an exempt address loses its exempt status by being shared with another agency.

### **SECTION III**

#### **Purpose**

1. The purpose of this Agreement is to facilitate the transfer between the Property Appraiser and the District of data elements maintained by the Property Appraiser that constitute Home Address as defined and that are exempt under Chapter 119, Florida Statutes, for which the Property Appraiser has received a request to withhold such Home Addresses from disclosure pursuant to Section 119.071(4)(d)3, Florida Statutes ("Exempt Home Addresses"); and
2. To ensure that Exempt Home Addresses retain their exempt status, and are withheld from disclosure in accordance with applicable law, once in the District's possession.

### **SECTION IV**

#### **Term**

1. The term of this Agreement shall commence upon execution and shall continue and extend uninterrupted from year-to-year, automatically renewed for successive periods not to exceed one (1) year each; and
2. Either party has the right to terminate this Agreement by giving at least thirty (30) days' notice in writing to the other party to expire at the end of the initial or last renewal term.

**SECTION V**  
**Duties and Responsibilities of Property Appraiser**

1. The Property Appraiser agrees to provide the Requesting Entity Exempt Home Addresses in the same manner that it provides the District with other non-exempt property and ownership information; and
2. The Property Appraiser agrees to clearly identify which properties contain Exempt Home Addresses. This information will be conveyed in the data file(s) using a field named NPR. The NPR field will contain a "1" if the parcel has an Exempt Home Address. Otherwise, the NPR field will contain a "0".

**SECTION VI**  
**Duties and Responsibilities of the District**

1. The District agrees that Exempt Home Addresses will retain their exempt status once in the District's possession: and
2. To the extent permitted by applicable law, the District agrees to withhold from public disclosure Exempt Home Addresses identified by the Property Appraiser pursuant to Section V, above.

**SECTION VII**  
**Miscellaneous**

1. The parties shall perform all their obligations under this Agreement in accordance with good faith and prudent practice.
2. If either party receives any letter, action, suit or investigation from a non-party to this Agreement regarding the withholding of the Exempt Home Addresses pursuant to this Agreement, the other party shall cooperate and assist the other parties in this agreement in defending claims to such Exempt Home Addresses. The parties agree that neither party shall be entitled to any additional fees and/or compensation for their cooperation and assistance under this paragraph of the Agreement.

3. Each party, as a state agency, political subdivision, or special unit of government as defined by Florida Statute § 190 & 768.28, shall indemnify each other party and defend and hold it harmless as to any claim, judgment or damage award whatsoever arising out of or related to that indemnifying party's own negligent or wrongful acts or omissions, to the extent permitted by law, and subject to the dollar limitations set forth in Florida Statute § 768.28. The parties understand that pursuant to Florida Statute § 768.28(19), no party is entitled to be indemnified or held harmless by another party for its own negligent or wrongful acts or omissions. Nothing herein is intended to serve as a waiver of sovereign immunity by any party to which sovereign immunity may be applicable, and each party claims all of the privileges and immunities and other benefits and protections afforded by Florida Statute § 163.01(9). The parties to this Agreement do not intend that this Agreement benefit any third party, and nothing herein should be construed as consent by a state agency or political subdivision of the State of Florida to be sued by third parties in any matter arising out of this Agreement.
4. This Agreement constitutes the entire Agreement between the parties with respect to the subject matter contained herein and may not be amended, modified, or rescinded unless otherwise provided in this Agreement, except in writing and signed by all the parties hereto. Should any provision of this Agreement be declared to be invalid, the remaining provisions of this Agreement shall remain in full force and effect, unless such provision found to be invalid alters substantially the benefits or the Agreement for either of the parties or renders the statutory and regulatory obligations unable to be performed. All prior agreements between the parties hereto, addressing the matters set forth herein, are hereby terminated and superseded by this Agreement.
5. This Agreement shall be governed by the laws of the State of Florida.
6. Written notice shall be given to the parties at the following addresses, or such other place or person as each of the parties shall designate by similar notice:

**As to Property Appraiser:**

The Honorable Carey Baker,  
Lake County Property Appraiser  
320 W. Main St. Suite A  
Tavares, FL 32778

**As to the Requesting Entity:**

Lake Emma Community Development District  
c/o Governmental Management Services  
219 E. Livingston St.  
Orlando, FL 32801

IN WITNESS WHEREOF, the parties have hereunto set, their hands and seals and such of them as are corporations have caused these presents to be signed by their duly authorized officers.

WITNESS

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

**LAKE COUNTY PROPERTY APPRAISER**

By: \_\_\_\_\_  
Carey Baker

Date: \_\_\_\_\_

WITNESS

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

**LAKE EMMA  
COMMUNITY DEVELOPMENT DISTRICT**

By: \_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

*George S. Flish*

*George S. Flish*

*Adam Morgan*

*ADAM MORGAN*

*CHARMAN*

*10/9/20*

# SECTION C

**AGREEMENT BETWEEN  
CAREY BAKER, LAKE COUNTY PROPERTY APPRAISER  
AND THE LAKE EMMA COMMUNITY DEVELOPMENT DISTRICT**

**THIS AGREEMENT** is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_ 2020, by and between the **LAKE COUNTY PROPERTY APPRAISER**, a Constitutional Officer of the State of Florida, whose address is 320 West Main St. Suite A, Tavares, Florida 32778, hereinafter (the "Appraiser"), and the **LAKE EMMA COMMUNITY DEVELOPMENT DISTRICT**, a municipal corporation in Lake County, whose address is c/o Governmental Management Services 219 E. Livingston St. Orlando, FL 32801, hereinafter (the "District").

**WHEREAS**, the Appraiser has a constitutional responsibility to assess all property located in Lake County for ad valorem tax purposes; and

**WHEREAS**, Section 200.069, Florida Statutes requires the Appraiser to prepare and deliver to each taxpayer a notice of proposed property taxes, commonly known as and hereinafter referred to as "TRIM Notices"; and

**WHEREAS**, the District is authorized to impose non-ad valorem assessments; and

**WHEREAS**, the Appraiser and the District desire to and find that it would be beneficial to the property owners of Lake County, Florida to include non-ad valorem assessments on TRIM Notices.

**NOW, THEREFORE, IN CONSIDERATION** of the mutual terms, understandings, conditions, promises and covenants set forth herein, the parties agree as follows:

1. **Recitals.** The foregoing recitals are true and correct and incorporated herein by reference.
2. **Purpose.** The purpose of this Agreement is to establish the terms and conditions under which the Property Appraiser of Lake County, Florida will allow the use of the TRIM Notice for the annual listing of those non-ad valorem assessments imposed by the District.
3. **Appraiser Obligations.** The Appraiser agrees:
  - A. To prepare and deliver TRIM Notices to the property owners of Lake County, Florida that list the non-ad valorem assessments set by the District, subject to the terms of this Agreement.
  - B. As of the date of this Agreement, the Appraiser has an agreement for TRIM Notice preparation and delivery services with Cathedral Corporation formerly known as Axis Data Solutions, Inc., a foreign for profit corporation authorized to do business in the State of Florida, hereinafter referred to as the "Vendor." In the event, the Cathedral Corporation merges with another entity or no longer performs services for the Appraiser, the Appraiser will provide prompt written notice to the District. The Appraiser will thereafter notify the District of the new Vendor and whether services pursuant to this Agreement may be extended to the new Vendor. Thereafter, the District agrees to provide the subsequent Vendor with the information pursuant to the terms set forth in this Agreement.
  - C. To bill the District annually in advance, by no later than July 31 of the TRIM notice preparation and delivery for Vendor costs associated with the non-ad valorem data file preparation

and printing, including: programming, TRIM notice production, and non-ad valorem insert materials, printing of insert and insertion thereof. However, if the District does not request, need or use an insert no costs therefor shall be incurred, imposed or billed to the District. Additionally, the Appraiser anticipates that other municipalities and/or special districts will also enter into interlocal agreements with the Appraiser to have their non-ad valorem assessments included on the TRIM notice. All costs described in this section shall be pro-rated among all said authorities and only those authorities utilizing an insert shall have those insert associated costs included in their respective interlocal agreement costs. The Agreement prices/costs provided by the Vendor, which as stated above are included in the costs described herein, shall prevail for the full duration of this Agreement.

D. To immediately notify the District as soon as the Appraiser learns of any problem or error in any submitted test or final files referenced in Section 4C & D herein so that the District can meet deadlines set by the State of Florida.

4. **District Obligations.** The District agrees to:

A. All responsibility for the District's non-ad valorem assessment data file creation and quality control.

B. Provide the Property Appraiser with the District's non-ad valorem assessment data file in a format specified by the Property Appraiser for testing, volume count, and project price estimation.

C. Provide the Property Appraiser with the District's non-ad valorem assessment data file for final production and printing on the TRIM Notice. The District acknowledges and agrees that in order for the non-ad valorem assessments imposed by the District to be included by the Vendor on the TRIM Notices, the District must provide the data for both testing purposes and final file delivery on or before the calendar date specified annually by the Property Appraiser and Vendor. The District also agrees to participate timely in Quality Control of the sample TRIMs provided by the Vendor; including a sign-off for final production of the TRIM notices.

D. In the event that the Property Appraiser does not receive the non-ad valorem assessment data test files by or on such date, the District acknowledges that the Appraiser will and has a right to move forward with the preparation and delivery of the TRIM Notices without the District's assessments information included. In the event the Property Appraiser does not receive the final non-ad valorem assessment data final production files, or should the final production files contain errors causing the file not to load for the Vendor, or cause other errors, by or on such date, the District acknowledges and agrees that the Appraiser will and has a right to move forward with the preparation and delivery of the TRIM Notices without the District's assessments information included. The District understands that the Appraiser is subject to deadlines set by the State of Florida which cannot be waived.

E. The District agrees to provide the Appraiser a copy of the live file (in August) and the final non-ad valorem assessment file as provided to the Tax Collector (in September) for the Appraiser's use, including but not limited to, for the purpose of listing information on the Appraiser's website.

F. The District shall remain responsible for necessary advertising relating to any non-ad valorem assessment program.

G. The District may use the TRIM envelope for purposes providing information required pursuant to Florida Statute 197.3632 (4)(a) and (b). For this purpose, the District agrees to the use of a shared insert containing language required by statute, the District's Total Estimated Revenue, and the Total Estimated Revenue of other taxing authorities. Each Taxing District and District will be clearly defined and listed. The paper will be 8.5 x 11 white, 60 lbs stock paper. The District must provide the Property Appraiser with the Total Estimated Revenue by May 1.

5. **Error(s).** In the event that there is an error(s) listed on the final TRIM Notice, not caused by the clear fault of the Appraiser, the District agrees not to hold the Appraiser liable and/or to make any claim against the Appraiser for such error(s). In the event the TRIM Notice(s) have to be reprinted by the Vendor, either as a requirement of law or as instructed by the Department of Revenue due to an error(s) in the listed non-ad valorem assessment imposed by the District, the District agrees to pay all costs, labor, and fees associated with the reprinting and inclusion of a buckslip containing a clear explanation as to why the owner is receiving the reprinted TRIM. However, if said requirement of law or DOR instruction applies to an error in the District's listed non-ad valorem assessment and also in any other listed non-ad valorem assessment by one or more of the other authorities referenced in paragraph 3C above then the cost for reprinting the TRIM and inclusion of a joint buckslip containing a clear explanation as to why the land owner is receiving the reprinted TRIM shall be pro-rated among all those authorities. In the event of error(s) in the listed non-ad valorem assessment imposed by the District which requires notification to the property owners, either as a requirement of law or as instructed by the Department of Revenue, without reprinting of the TRIM by the Vendor, the District agrees to be solely responsible for providing said notice by first-class mailing to the property owners subject to the assessment, if legally necessary, explaining said error, the need for the revised notice and identifying that the corrected notice is coming from the District.

6. **Term.** This Agreement shall become effective upon execution by all the parties and shall continue and extend uninterrupted from year to year, automatically renewed for successive periods of one year each, until such time as this Agreement is terminated by the parties. Either party may terminate this Agreement without cause by providing written notice to the other party by April 1 of a calendar year.

7. **General Provisions.**

A. Wherever provision is made in this Agreement for the giving, service or delivery of any notice, statement or other instrument, such notice shall be in writing and shall be deemed to have been duly given, served and delivered, if delivered by hand or mailed by United States registered or certified mail, and addressed as follows:

**Property Appraiser:**  
Carey Baker  
Lake County Property Appraiser's Office  
320 W. Main St., Suite A  
Tavares, FL 32778-3814

**District:**  
District Manager  
Lake Emma CDD  
c/o Governmental Mgt Services  
219 E. Livingston St.  
Orlando, FL 32801

Each party may change its mailing address by giving to the other party, by hand delivery, United States registered or certified mail, notice of election to change such address.

B. No modification, amendment, or alteration of the terms or conditions contained herein shall be effective unless contained in a written document executed by the parties hereto, with the same formality, and of equal dignity herewith. Neither Party may assign any rights or obligations under this Agreement to any other party unless specific written permission from the other party is obtained.

C. The invalidity or unenforceability of any particular provision of this Agreement shall not affect the other provisions hereof, and this Agreement shall be construed in all respects as if such invalid or unenforceable provisions were omitted.

D. The parties shall abide by all statutes, ordinances, rules and regulations pertaining to the levy and collection of the non-ad valorem assessments, including those now in effect and hereafter adopted.

E. To the extent permitted by §768.28, Florida Statutes, the District shall hold the Appraiser harmless for any mistakes the District makes in levying its non-ad valorem special assessments. In the event of lawsuits filed by the taxpayers in regards to the levying of the Authorities non ad-valorem special assessment, the District agrees to support a motion to dismiss the Appraiser from the case. The Appraiser has no involvement with either the levy of the non-ad valorem special assessments or with the proper notices and procedures required of the District. To the extent permitted by §768.28, Florida Statutes, the Appraiser shall hold the District harmless for any mistakes the Appraiser makes in the TRIM notice. The District has no involvement with the preparation of the TRIM notice other than supplying information regarding the District's non-ad valorem assessment to the Vendor as outlined herein.

F. In the event legal action is taken to enforce or interpret the terms of this Agreement, venue shall be in a court of competent jurisdiction in and for Lake County, Florida and any trial shall be non-jury.

G. The failure of any party hereto at any time to enforce any of the provisions of this Agreement will in no way constitute or be construed as a waiver of such provision or of any other provision hereof, nor in any way affect the validity of, or the right thereafter to enforce, each and every provision of this Agreement.

H. This Agreement is intended by the parties to be the final expression of their Agreement, and it constitutes the full and entire understanding between the parties with respect to the subject hereof, notwithstanding any representations, statements or agreements to the contrary.

- I. Pursuant to Section 119.0701, Florida Statutes, the District shall comply with the Florida Public Records' laws, and shall:
1. Keep and maintain public records that ordinarily and necessarily would be required in order to perform the services identified herein.
  2. Provide the public with access to public records on the same terms and conditions that the Appraiser would provide the records and at a cost that does not exceed the cost provided for by law.
  3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law.
  4. Meet all requirements for retaining public records and transfer, at no cost, to the Appraiser all public records in possession of the District upon termination of the contract and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the Appraiser in a format that is compatible with the information technology systems of the Appraiser.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature: Appraiser duly authorized to execute the same and by District, through its duly authorized representative.

**DISTRICT MANAGER**

Amn  
Witness:

[Signature]  
Signature

Printed Name: Stacie M. Vanderbilt

Printed Name: George S. Fink

This 9<sup>th</sup> day of October, 2020.

**PROPERTY APPRAISER**

\_\_\_\_\_  
Witness, Chief Deputy

\_\_\_\_\_  
Carey Baker, Lake County Property Appraiser

Printed Name: \_\_\_\_\_

This \_\_\_\_ day of \_\_\_\_\_, 2020.

# SECTION V



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

September 29, 2020

Board of Supervisors  
Lake Emma Community Development District  
c/o GMS - CFL, LLC  
219 E. Livingston Street  
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Lake Emma Community Development District, Lake County, Florida ("the District") for the fiscal year ended September 30, 2020, with the option of four (4) additional one-year renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Lake Emma Community Development District as of and for the fiscal year ended September 30, 2020, with the option of four (4) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

**Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards

and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

### **Other Services**

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you

are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

**IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA, LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSOFL.COM, PH: (407) 841-5524.**

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$2,800 for the September 30, 2020 unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. The fees for the fiscal years 2021, 2022, 2023, and 2024 will not exceed \$2,900, \$3,000, \$3,100 and \$3,200, respectively, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District may terminate this agreement, with or without cause, upon thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the date of the notice of termination subject to any offsets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Lake Emma Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



\_\_\_\_\_  
Antonio J. Grau

**RESPONSE:**

This letter correctly sets forth the understanding of Lake Emma Community Development District.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



**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

February 20, 2020

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 February 20, 2020, 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, 2022. 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  
paul@ficpa.org  
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

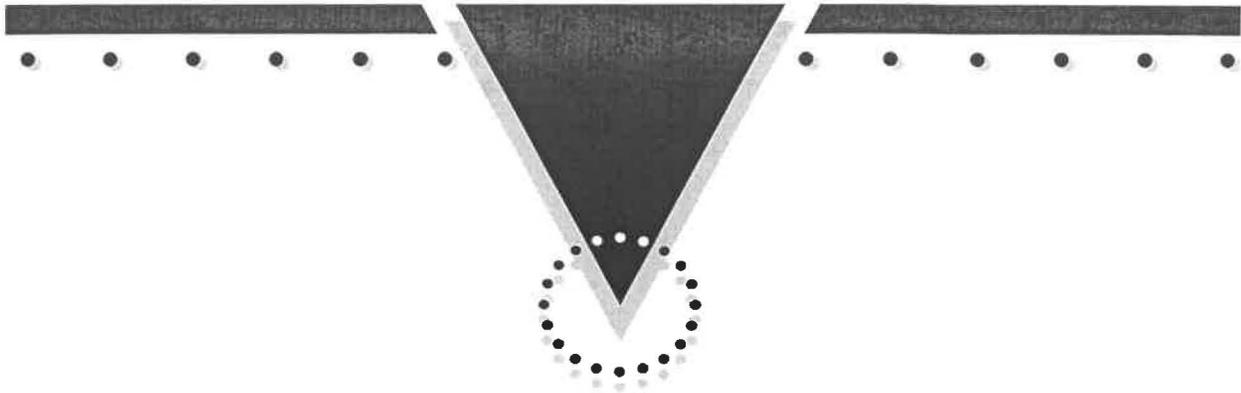
Firm Number: 900004390114

Review Number: 571202

## SECTION VI

# SECTION C

# SECTION 1



**Lake Emma  
Community Development District**

**Unaudited Financial Reporting**

**September 30, 2020**



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**LAKE EMMA**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**BALANCE SHEET**  
**September 30, 2020**

	<u>General Fund</u>
<b><u>ASSETS:</u></b>	
CASH	\$5,160
DUE FROM DEVELOPER	\$6,132
DUE FROM CAPITAL	\$270
<b>TOTAL ASSETS</b>	<b><u><u>\$11,562</u></u></b>
<b><u>LIABILITIES:</u></b>	
ACCOUNTS PAYABLE	\$5,807
<b><u>FUND EQUITY:</u></b>	
FUND BALANCES:	
UNASSIGNED	\$5,756
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b><u><u>\$11,562</u></u></b>

# LAKE EMMA

## COMMUNITY DEVELOPMENT DISTRICT

### GENERAL FUND

#### Statement of Revenues & Expenditures

For The Period Ending September 30, 2020

	PROPOSED BUDGET	PRORATED BUDGET THRU 9/30/20	ACTUAL THRU 9/30/20	VARIANCE
<b><u>REVENUES:</u></b>				
DEVELOPER CONTRIBUTIONS	\$71,054	\$71,054	\$57,385	(\$13,669)
<b>TOTAL REVENUES</b>	<b>\$71,054</b>	<b>\$71,054</b>	<b>\$57,385</b>	<b>(\$13,669)</b>
<b><u>EXPENDITURES:</u></b>				
<b><u>ADMINISTRATIVE:</u></b>				
SUPERVISORS FEES	\$8,000	\$8,000	\$0	\$8,000
FICA EXPENSE	\$612	\$612	\$0	\$612
ENGINEERING	\$8,000	\$8,000	\$900	\$7,100
ATTORNEY	\$16,667	\$16,667	\$14,554	\$2,113
MANAGEMENT FEES	\$23,333	\$23,333	\$22,730	\$603
INFORMATION TECHNOLOGY	\$800	\$800	\$779	\$21
WEBSITE CREATION/ADA COMPLIANCE	\$2,375	\$2,375	\$2,375	\$0
TELEPHONE	\$200	\$200	\$0	\$200
POSTAGE	\$667	\$667	\$79	\$588
INSURANCE	\$3,500	\$3,500	\$3,315	\$185
PRINTING & BINDING	\$667	\$667	\$304	\$363
LEGAL ADVERTISING	\$5,000	\$5,000	\$6,300	(\$1,300)
OTHER CURRENT CHARGES	\$667	\$667	\$49	\$618
OFFICE SUPPLIES	\$417	\$417	\$95	\$322
DUES, LICENSE & SUBSCRIPTIONS	\$150	\$150	\$150	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$71,054</b>	<b>\$71,054</b>	<b>\$51,630</b>	<b>\$19,424</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$5,756</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$0</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$5,756</b>	

**LAKE EMMA**  
Community Development District

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>REVENUES:</b>													
DEVELOPER CONTRIBUTIONS	\$0	\$0	\$0	\$16,275	\$1,051	\$7,686	\$9,335	\$4,798	\$3,301	\$4,924	\$3,882	\$6,132	\$57,385
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,275</b>	<b>\$1,051</b>	<b>\$7,686</b>	<b>\$9,335</b>	<b>\$4,798</b>	<b>\$3,301</b>	<b>\$4,924</b>	<b>\$3,882</b>	<b>\$6,132</b>	<b>\$57,385</b>
<b>EXPENDITURES:</b>													
<b>ADMINISTRATIVE:</b>													
SUPERVISOR FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FICA EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$900	\$0	\$0	\$0	\$900
ATTORNEY	\$0	\$745	\$306	\$2,127	\$6,021	\$1,598	\$272	\$1,559	\$345	\$768	\$815	\$0	\$14,554
MANAGEMENT FEES	\$0	\$0	\$0	\$0	\$2,313	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$22,730
INFORMATION TECHNOLOGY	\$0	\$0	\$0	\$0	\$79	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$779
WEBSITE CREATION/ADA COMPLIANCE	\$0	\$0	\$0	\$0	\$0	\$2,375	\$0	\$0	\$0	\$0	\$0	\$0	\$2,375
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$1	\$1	\$47	\$1	\$24	\$79
INSURANCE	\$0	\$0	\$0	\$3,315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,315
PRINTING & BINDING	\$0	\$0	\$0	\$0	\$0	\$0	\$260	\$7	\$12	\$11	\$0	\$13	\$304
LEGAL ADVERTISING	\$0	\$0	\$0	\$147	\$1,470	\$370	\$175	\$3,376	\$291	\$0	\$471	\$0	\$6,300
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49	\$0	\$0	\$49
OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$62	\$0	\$33	\$0	\$0	\$0	\$0	\$1	\$95
DUES, LICENSES & SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$150
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$745</b>	<b>\$306</b>	<b>\$5,589</b>	<b>\$9,945</b>	<b>\$7,510</b>	<b>\$3,761</b>	<b>\$7,960</b>	<b>\$4,564</b>	<b>\$3,891</b>	<b>\$4,304</b>	<b>\$3,055</b>	<b>\$51,630</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>(\$745)</b>	<b>(\$306)</b>	<b>\$10,686</b>	<b>(\$8,895)</b>	<b>\$176</b>	<b>\$5,574</b>	<b>(\$3,162)</b>	<b>(\$1,263)</b>	<b>\$1,033</b>	<b>(\$421)</b>	<b>\$3,077</b>	<b>\$5,756</b>

**LAKE EMMA**  
**Community Development District**  
**Developer Contributions/Due from Developer**

<b>Funding Request #</b>	<b>Prepared Date</b>	<b>Payment Received Date</b>	<b>Check Amount</b>	<b>Total Funding Request</b>	<b>General Fund Portion (20)</b>	<b>General Fund Portion (21)</b>	<b>Due from Capital</b>	<b>Over and (short) Balance Due</b>
1	1/31/20	3/23/20	\$ 16,275.00	\$ 16,275.00	\$ 16,275.00	\$ -	\$ -	\$ -
2	2/25/20	3/23/20	\$ 1,050.50	\$ 1,050.50	\$ 1,050.50	\$ -	\$ -	\$ -
3	3/18/20	3/28/20	\$ 7,686.36	\$ 7,686.36	\$ 7,686.36	\$ -	\$ -	\$ -
4	4/28/20	5/27/20	\$ 9,335.19	\$ 9,335.19	\$ 9,335.19	\$ -	\$ -	\$ -
5	5/16/20	6/15/20	\$ 4,798.35	\$ 4,798.35	\$ 4,798.35	\$ -	\$ -	\$ -
6	6/17/20	7/21/20	\$ 3,301.44	\$ 3,301.44	\$ 3,301.44	\$ -	\$ -	\$ -
7	7/24/20	8/24/20	\$ 5,338.06	\$ 5,338.06	\$ 4,924.06	\$ -	\$ 414.00	\$ -
8	8/19/20	9/21/20	\$ 5,018.96	\$ 5,018.96	\$ 3,882.29	\$ -	\$ 1,136.67	\$ -
9	9/3/20	10/5/20	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -
10	9/16/20	10/9/20	\$ 4,185.43	\$ 4,185.43	\$ 3,959.99	\$ -	\$ 225.44	\$ -
1	10/19/20			\$ 5,424.33	\$ 2,172.08	\$ 3,207.86	\$ 44.39	\$ 5,424.33
<b>Due from Developer</b>			<b>\$ 61,989.29</b>	<b>\$ 67,413.62</b>	<b>\$ 57,385.26</b>	<b>\$ 8,207.86</b>	<b>\$ 1,820.50</b>	<b>\$ 5,424.33</b>

**Total Developer Contributions FY20**

**\$ 57,385.26**

## SECTION 2

# Lake Emma

## Community Development District

FY21 Funding Request #1  
October 19, 2020

Payee	General Fund FY2020	Capital Outlay FY2020	General Fund FY2021
1 Department of Economic Opportunity Inv# 83693 - FY2021 Annual District Fee - October 2020			\$ 175.00
2 Dewberry Engineers, Inc. Inv# 1852757 - Professional Fees - June 2020	\$ 900.00		
3 Governmental Management Services-CF, LLC Inv# 12 - Management Fees - October 2020			\$ 3,032.86
4 Hopping, Green & Sams Inv# 117431 - General Counsel - August 2020 Inv# 117432 - Project Finance/Validation - August 2020	\$ 814.50	\$ 44.39	
5 Leesburg Daily Commercial Inv# 10098656 - Notice of Meeting/Audit Committee - September 2020 Inv# 10098823 - Notice of FY2021 Board Meetings - September 2020	\$ 305.46 \$ 152.12		
	\$ 2,172.08	\$ 44.39	\$ 3,207.86
<b>Total:</b>			<b>\$ 5,424.33</b>

Please make check payable to:

Lake Emma Community Development District  
1408 Hamlin Avenue, Unit E  
St. Cloud, FL 34771

**Florida Department of Economic Opportunity, Special District Accountability Program**  
**FY 2020/2021 Special District Fee Invoice and Update Form**  
 Required by Sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Invoice No.: 83693			Date Invoiced: 10/01/2020
Annual Fee: \$175.00	Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/02/2020: \$175.01

**STEP 1:** Review the following information, make changes directly on the form, and sign and date:

**1. Special District's Name, Registered Agent's Name, and Registered Office Address:**



**Lake Emma Community Development District**  
 Mr. George Flint  
 Governmental Management Services - Central Florida, LLC  
 219 East Livingston Street  
 Orlando, FL 32801



- |                                       |                               |
|---------------------------------------|-------------------------------|
| <b>2. Telephone:</b>                  | (407) 841-5524                |
| <b>3. Fax:</b>                        | (407) 839-1526                |
| <b>4. Email:</b>                      | gflint@gmscf.com              |
| <b>5. Status:</b>                     | Independent                   |
| <b>6. Governing Body:</b>             | Elected                       |
| <b>7. Website Address:</b>            | www.LakeEmmaCDD.com           |
| <b>8. County(ies):</b>                | Lake                          |
| <b>9. Function(s):</b>                | Community Development         |
| <b>10. Boundary Map on File:</b>      | 03/05/2020                    |
| <b>11. Creation Document on File:</b> | 03/05/2020                    |
| <b>12. Date Established:</b>          | 12/02/2019                    |
| <b>13. Creation Method:</b>           | Local Ordinance               |
| <b>14. Local Governing Authority:</b> | City of Groveland             |
| <b>15. Creation Document(s):</b>      | City Ordinance 2019-54        |
| <b>16. Statutory Authority:</b>       | Chapter 190, Florida Statutes |
| <b>17. Authority to Issue Bonds:</b>  | Yes                           |
| <b>18. Revenue Source(s):</b>         | Assessments                   |
| <b>19. Most Recent Update:</b>        | 03/09/2020                    |

I do hereby certify that the information above (changes noted if necessary) is accurate and complete as of this date.

Registered Agent's Signature: \_\_\_\_\_ Date: 10/5/2020

**STEP 2:** Pay the annual fee or certify eligibility for the zero fee:

- a. **Pay the Annual Fee:** Pay the annual fee online by following the instructions at [www.Floridajobs.org/SpecialDistrictFee](http://www.Floridajobs.org/SpecialDistrictFee) or by check payable to the Department of Economic Opportunity.
- b. **Or, Certify Eligibility for the Zero Fee:** By initialing each of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, ALL of the following statements contained herein and on any attachments hereto are true, correct, complete, and made in good faith as of this date. I understand that any information I give may be verified.
1. \_\_\_ This special district and its Certified Public Accountant determined the special district is not a component unit of a local general-purpose government.
  2. \_\_\_ This special district is in compliance with the reporting requirements of the Department of Financial Services.
  3. \_\_\_ This special district reported \$3,000 or less in annual revenues to the Department of Financial Services on its Fiscal Year 2018/2019 Annual Financial Report (if created since then, attach an income statement verifying \$3,000 or less in revenues).

Department Use Only: Approved: \_\_\_ Denied: \_\_\_ Reason: \_\_\_\_\_

**STEP 3:** Make a copy of this form for your records.

**STEP 4:** Mail this form and payment (if paying by check) to the Department of Economic Opportunity, Bureau of Budget Management, 107 E. Madison Street, MSC 120, Tallahassee, FL 32399-4124. Direct any questions to (850) 717-8430.

INVOICE



# Dewberry

Please remit to: DEWBERRY ENGINEERS INC.  
P.O. Box 821824  
Philadelphia, PA 19182-1824  
(703)849-0100 TIN: 13-0746510

Bill To: LAKE EMMA CDD  
219 E LIVINGSTON STREET  
ORLANDO FL 32801

**RECEIVED**

OCT 15 2020

Invoice #: 1852757  
Invoice Date: 7/13/2020  
Due Date: 8/12/2020  
Client #: 450798  
Contract #: 50129474  
Batch #: 2967934

Work Performed Thru Period Ending 6/26/2020

Job: 50129474 Lake Emma CDD General Engineer

TIME & MATERIAL BILLING

Task ID                      Task Description

T001                      GENERAL ENGINEERING SERVICES

CURRENT PERIOD BILLING

<u>Description</u>	<u>Prev Amount Billed</u>	<u>\$</u>	<u>.00</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ENGINEER VIII				4.00	225.000	\$ 900.00
TOTAL HOURLY LABOR				4.00		\$ 900.00
TOTAL FOR				T001		\$ 900.00

TOTAL FOR JOB: 50129474                      \$ 900.00

**TOTAL INVOICE AMOUNT DUE                      \$ 900.00**  
**BY 8/12/2020**

*Please Reference Invoice Number with Payment*

*This invoice is due and payable within 30 days of the invoice date. Any questions pertaining to the above should be brought to the attention of Dewberry immediately. Thank you.*

This invoice accurately reflects the terms and conditions of our agreement and the amount hereon is correct.  
NICOLE PETERSEN STALDER

Dewberry complies with Section 202 of Executive Order 11246 as amended by Executive Order 11375.



50129474  
Lake Emma CDD General Engineer

start_date	end_date	emp_id	fullname	cost_code	description
6/6/2020	6/12/2020	220558	STALDER, NICOLE P.	T0010000	General Engineering Services prep, travel, bond hearing

SAT	SUN	MON	TUE	WED	THU	FRI	TOTAL
0	0	0	0	4	0	0	4

**GMS-Central Florida, LLC**  
 1001 Bradford Way  
 Kingston, TN 37763

# Invoice

Invoice #: 12  
 Invoice Date: 10/1/20  
 Due Date: 10/1/20  
 Case:  
 P.O. Number:

**Bill To:**  
 Lake Emma CDD  
 219 E. Livingston St.  
 Orlando, FL 32801

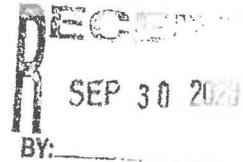
RECEIVED  
 OCT 08 2020  
 BY: \_\_\_\_\_

Description	#1	Hours/Qty	Rate	Amount
Management Fees - October 2020	310.813.34		2,916.67	2,916.67
Information Technology - October 2020	351		100.00	100.00
Office Supplies	51		0.21	0.21
Postage	42		9.23	9.23
Copies	425		6.75	6.75
<b>Total</b>				<b>\$3,032.86</b>
<b>Payments/Credits</b>				<b>\$0.00</b>
<b>Balance Due</b>				<b>\$3,032.86</b>

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500



===== STATEMENT =====

September 10, 2020

Lake Emma CDD  
c/o Governmental Management Services-CF, LLC  
1408 Hamlin Avenue, Unit E  
St. Cloud, FL 34771

Bill Number 117431  
Billed through 08/31/2020

#2 w/d  
010-513-318

General  
LEMCCD 00001 TFM

**FOR PROFESSIONAL SERVICES RENDERED**

08/05/20	TFM	Confer with Barfield regarding filing of AFR for FY 2019.	0.50 hrs
08/11/20	EGRE	Review budget documents.	0.20 hrs
08/20/20	EGRE	Review agenda package and prepare for Board meeting.	1.20 hrs
08/21/20	DGW	Revise and disseminate notice of assessments.	0.20 hrs
08/26/20	TFM	Prepare for and attend Board meeting by phone; follow-up from meeting.	1.00 hrs
Total fees for this matter			\$814.50

**MATTER SUMMARY**

Wilbourn, David - Paralegal	0.20 hrs	140 /hr	\$28.00
Gregory, Emma C.	1.40 hrs	235 /hr	\$329.00
Mackie, A.Tucker Frazee	1.50 hrs	305 /hr	\$457.50

TOTAL FEES \$814.50

**TOTAL CHARGES FOR THIS MATTER \$814.50**

**BILLING SUMMARY**

Wilbourn, David - Paralegal	0.20 hrs	140 /hr	\$28.00
Gregory, Emma C.	1.40 hrs	235 /hr	\$329.00
Mackie, A.Tucker Frazee	1.50 hrs	305 /hr	\$457.50

TOTAL FEES \$814.50

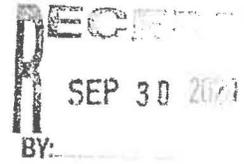
**TOTAL CHARGES FOR THIS BILL \$814.50**

**Please include the bill number with your payment.**

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500



===== STATEMENT =====

September 10, 2020

Lake Emma CDD  
c/o Governmental Management Services-CF, LLC  
1408 Hamlin Avenue, Unit E  
St. Cloud, FL 34771

Bill Number 117432  
Billed through 08/31/2020

**Project Finance/Validation**  
**LEMCCD 00102 TFM**

**DISBURSEMENTS**

United Parcel Service	44.39
 Total disbursements for this matter	 \$44.39

**MATTER SUMMARY**

TOTAL DISBURSEMENTS	\$44.39
	-----
<b>TOTAL CHARGES FOR THIS MATTER</b>	<b>\$44.39</b>

**BILLING SUMMARY**

TOTAL DISBURSEMENTS	\$44.39
	-----
<b>TOTAL CHARGES FOR THIS BILL</b>	<b>\$44.39</b>

**Please include the bill number with your payment.**

# Daily Commercial

## Advertising Receipt

The Daily Commercial  
 PO Box 490007  
 Leesburg, FL 34749-0007  
 Phone: (352) 365-8200  
 Fax: (352) 365-1951

Lake Emma CDD  
 Stacie Vanderbilt  
 Lake Emma Community Development District  
 219 E. Livingston Street  
 Orlando, FL 32801

Account Number: 10014422  
 Order Number: 10098656  
 Phone: (407) 841-5524  
 Date: 09/15/20  
 Ad Taker: liana.rickman

Ad Classification: LEGAL NOTICES

Description	Start	End	Total
NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING AND AUDIT C	09/16/2020	09/16/2020	\$305.46

**NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING AND AUDIT COMMITTEE MEETING FOR LAKE EMMA COMMUNITY DEVELOPMENT DISTRICT**

Notice is hereby given that the Board of Supervisors ("Board") of the Lake Emma Community Development District ("District") will hold a regular meeting of the Board of Supervisors on Wednesday, September 23, 2020 at 1:00 a.m. to be conducted by the following means of communications media technology: Zoom Video Communications (URL: zoom.us).

Currently there is in place federal, state, and local emergency declarations ("Declarations"). In the event the Declarations remain in effect and if future orders or declarations so authorize, the meeting will be conducted remotely, using communications media technology pursuant to Executive Orders 20-52 and 20-69 issued by Governor DeSantis on March 8, 2020, and March 20, 2020 (as extended by Executive Orders 20-112, 20-123, 20-138, 20-150, 20-179 and 20-193), as such orders may be extended, respectively, and pursuant to Section 120.54(5)(b)2, Florida Statutes. If conditions allow the meeting to occur in person, the meeting will be held at the Cooper Memorial Library, 2625 Seaver Drive, Clermont, FL 34711. Information regarding participation in any remote hearing may be found at the District's website [www.lakeemmacdd.com](http://www.lakeemmacdd.com) or by contacting the District Manager at 407-841-5524.

Anyone wishing to participate in the meeting telephonically on the above date and time must call (646) 876-9823 and when prompted, enter meeting ID: 942-7452-7714 or via computer at <https://zoom.us>

s/94274827714. Additional information regarding this meeting may be obtained from the District's website [www.lakeemmacdd.com](http://www.lakeemmacdd.com) or by contacting the District Manager, George Flint, at [gflint@mscfl.com](mailto:gflint@mscfl.com) or by calling 407-841-5524. The meeting is being held for the necessary public purpose of selecting an auditor and approving an agreement with the Tax Collector. At such time the Board is so authorized and may consider any business that may properly come before it. Immediately preceding the Board of Supervisors meeting will be a meeting of the Audit Committee of the Lake Emma Community Development District.

While it may be necessary to hold the above referenced meeting of the District's Board of Supervisors utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. Toward that end, participants are strongly encouraged to submit questions and comments to the District Manager at [gflint@mscfl.com](mailto:gflint@mscfl.com) by Tuesday, September 22, 2020 at 4:00 p.m. In advance of the meeting to facilitate the Board's consideration and/or discussion of such questions and comments during the meeting. Participants may also submit questions or comments to the District Manager by telephone by calling 407-841-5524 by the same time noted above.

A copy of the agenda may be obtained from the District's website [www.lakeemmacdd.com](http://www.lakeemmacdd.com) or by contacting the District Manager as provided above, and by providing a telephone and email address during normal business hours. The meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community

development districts. The meeting may be continued to a date, time, and place to be specified on the record at such meeting.

Any person requiring special accommodations in order to access and participate in the meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (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 Manager's Office.

As indicated above, this meeting will be conducted by media communications technology. Anyone requiring assistance in order to obtain access to the telephonic, video conferencing, or other communications media technology being utilized to conduct this meeting should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. Similarly, any person requiring or that otherwise may need assistance accessing or participating in this meeting because of a disability or physical impairment is strongly encouraged to contact the District Manager's Office at least forty-eight (48) hours in advance so that arrangements may be made.

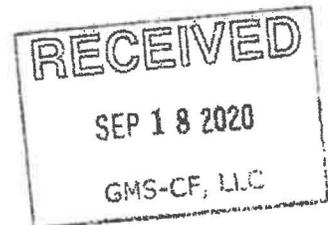
Each person who decides to appeal any decision made by the Board with respect to any matter considered at the Meetings is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony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

George S. Flint

Governmental Management Services - Central Florida, LLC  
 District Manager

Ad No: 10088886  
 September 16, 2020

#S 44  
 310 9748



Payment Info	
Ad Price	\$305.46
Tax	\$0.00
Sub Total	\$305.46
Prepaid Amount	\$0.00
Balance Due	\$305.46

# Affidavit of Publication

## DAILY COMMERCIAL

Serving Lake and Sumter Counties

located in Leesburg, Lake County Florida  
STATE OF FLORIDA, COUNTY OF LAKE

Before the undersigned authority personally appeared  
**Lisa Clay**

*Lisa Clay*

who on oath says that she is an authorized employee of the Daily Commercial, a daily newspaper published at Leesburg, in Lake County, Florida; that the attached copy of advertisement, being a notice in the matter of

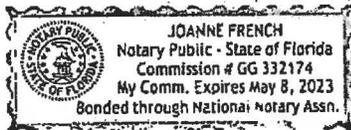
BOARD MEETING

was published in said newspaper in the issues of:

SEPT 16, 2020

Affiant further says that the said Daily Commercial is published at Leesburg, in said Lake County, Florida, and that the said newspaper has heretofore been continuously published in said Lake County, Florida, daily, and has been entered as second class mail matter at the post office in Leesburg, in said Lake County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this 17 day of Sept A.D., 2020.



**Joanne French**  
Notary Public

*Joanne French*  
(Print, Type or Stamp Name of Notary Public)

AD#

10098656

### NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING AND AUDIT COMMITTEE MEETING FOR LAKE EMMA COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the Board of Supervisors ("Board") of the Lake Emma Community Development District ("District") will hold a regular meeting of the Board of Supervisors on Wednesday, September 23, 2020 at 10:00 a.m. to be conducted by the following means of communications media technology: Zoom Video Communications (URL: zoom.us).

Currently there is in place federal, state, and local emergency declarations ("Declarations"). In the event the Declarations remain in effect and if future orders or declarations so authorize, the meeting will be conducted remotely, using communications media technology pursuant to Executive Orders 20-52 and 20-69 issued by Governor DeSantis on March 9, 2020, and March 20, 2020 (as extended by Executive Orders 20-112, 20-123, 20-139, 20-180, 20-179 and 20-193), as such orders may be extended, respectively, and pursuant to Section 120.54(5)(b)2, Florida Statutes. If conditions allow the meeting to occur in person, the meeting will be held at the Cooper Memorial Library, 2525 Seaver Drive, Clermont, FL 34711. Information regarding participation in any remote hearing may be found at the District's website [www.lakeemmasodd.com](http://www.lakeemmasodd.com) or by contacting the District Manager at 407-841-5524.

Anyone wishing to participate in the meeting telephonically on the above date and time must call (646) 876-9923 and when prompted, enter meeting ID: 942 7482 7714 or via computer at <https://zoom.us/j/94274827714>. Additional information regarding this meeting may

be obtained from the District's website [www.lakeemmasodd.com](http://www.lakeemmasodd.com) or by contacting the District Manager, George Flint, at [gflint@smcfl.com](mailto:gflint@smcfl.com) or by calling 407-841-5524. The meeting is being held for the necessary public purpose of selecting an auditor and approving an agreement with the Tax Collector. At such time the Board is so authorized and may consider any business that may properly come before it. Immediately preceding the Board of Supervisors meeting will be a meeting of the Audit Committee of the Lake Emma Community Development District.

While it may be necessary to hold the above referenced meeting of the District's Board of Supervisors utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. Toward that end, participants are strongly encouraged to submit questions and comments to the District Manager at [gflint@smcfl.com](mailto:gflint@smcfl.com) by Tuesday, September 22, 2020 at 4:00 p.m. in advance of the meeting to facilitate the Board's consideration and/or discussion of such questions and comments during the meeting. Participants may also submit questions or comments to the District Manager by telephone by calling 407-841-5524 by the same time noted above.

A copy of the agenda may be obtained from the District's website [www.lakeemmasodd.com](http://www.lakeemmasodd.com) or by contacting the District Manager as provided above, and by providing a telephone and email address during normal business hours. The meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meeting may be continued to a date, time, and place to be specified on the record at such meeting.

Any person requiring special accommodations in order to access and participate in the meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (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 Manager's Office.

As indicated above, this meeting will be conducted by media communications technology. Anyone requiring assistance in order to obtain access to the telephonic, video conferencing, or other communications media technology being utilized to conduct this meeting should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. Similarly, any person requiring or that otherwise may need assistance accessing or participating in this meeting because of a disability or physical impairment is strongly encouraged to contact the District Manager's Office at least forty-eight (48) hours in advance so that arrangements may be made.

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

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

Ad No: 10098656  
September 16, 2020

# Daily Commercial

## Advertising Receipt

The Daily Commercial  
 PO Box 490007  
 Leesburg, FL 34749-0007  
 Phone: (352) 365-8200  
 Fax: (352) 365-1951

Lake Emma CDD  
 Stacie Vanderbilt  
 Lake Emma Community Development District  
 219 E. Livingston Street  
 Orlando, FL 32801

Account Number: 10014422  
 Order Number: 10098823  
 Phone: (407) 841-5524  
 Date: 09/21/20  
 Ad Taker: liana.rickman

Ad Classification: LEGAL NOTICES

Description	Start	End	Total
BOARD OF SUPERVISORS MEETING DATES LAKE EMMA COMMUNITY DE	09/22/2020	09/22/2020	\$152.12

**BOARD OF SUPERVISORS MEETING  
 DATES LAKE EMMA COMMUNITY  
 DEVELOPMENT DISTRICT  
 FISCAL YEAR 2021**

The Board of Supervisors of the Lake Emma Community Development District will hold their regular meetings for Fiscal Year 2021 at the Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida 34711, at 10:00 a.m., on the fourth Wednesday of the month, unless otherwise indicated as follows:

- October 28, 2020
- December 23, 2020
- January 27, 2021
- February 24, 2021
- March 24, 2021
- April 28, 2021
- May 26, 2021
- June 23, 2021
- July 28, 2021
- August 25, 2021
- September 22, 2021

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

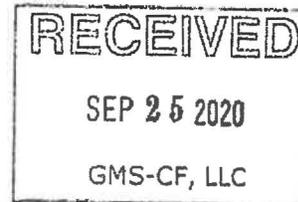
Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to

the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

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

Ad No: 10098823  
 September 22, 2020



Payment Info	
Ad Price	\$152.12
Tax	\$0.00
Sub Total	\$152.12
Prepaid Amount	\$0.00
Balance Due	\$152.12

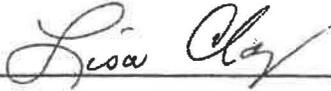
# Affidavit of Publication

## DAILY COMMERCIAL

Serving Lake and Sumter Counties

located in Leesburg, Lake County Florida  
STATE OF FLORIDA, COUNTY OF LAKE

Before the undersigned authority personally appeared  
**Lisa Clay**



who on oath says that she is an authorized employee of the Daily Commercial, a daily newspaper published at Leesburg, in Lake County, Florida; that the attached copy of advertisement, being a notice in the matter of

MEETING DATES

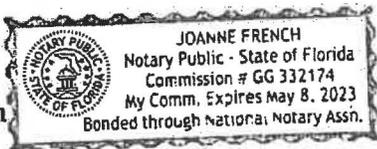
was published in said newspaper in the issues of:

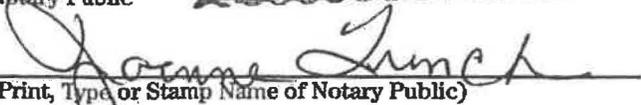
SEPT 22, 2020

Affiant further says that the said Daily Commercial is published at Leesburg, in said Lake County, Florida, and that the said newspaper has heretofore been continuously published in said Lake County, Florida, daily, and has been entered as second class mail matter at the post office in Leesburg, in said Lake County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this 24 day of Sept A.D., 2020.

**Joanne French**  
Notary Public



  
(Print, Type or Stamp Name of Notary Public)

AD# 10098823

### BOARD OF SUPERVISORS MEETING DATES LAKE EMMA COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2021

The Board of Supervisors of the Lake Emma Community Development District will hold their regular meetings for Fiscal Year 2021 at the Cooper Memorial Library, 2525 Daley Seaver Drive, Clermont, Florida 34711, at 10:00 a.m. on the fourth Wednesday of the month, unless otherwise indicated as follows:

- October 28, 2020
- December 23, 2020
- January 27, 2021
- February 24, 2021
- March 24, 2021
- April 28, 2021
- May 26, 2021
- June 23, 2021
- July 28, 2021
- August 25, 2021
- September 22, 2021

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

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

Ad No: 10098823  
September 22, 2020