

**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, **April 26, 2023** at 10:00 a.m. at the Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida.

Present and constituting a quorum:

Adam Morgan	Chairman
Tony Iorio	Vice Chairman
Brent Kewley	Assistant Secretary
Doug Beasley	Assistant Secretary

Also present were:

George Flint	District Manager, GMS
Sarah Sandy	District Counsel, Kutak Rock
Ryan Dugan	District Counsel, Kutak Rock

**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**

**Organizational Matters**

**A. Administration of Oaths of Office for Newly Elected Supervisors**

Mr. Flint administered the oath of office to Mr. Morgan and Mr. Kewley.

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**B. Consideration of Resolution 2023-04 Canvassing and Certifying the Results of the Landowners' Election**

Mr. Flint stated there was a landowner's election on November 1, 2022 and at that election the landowners elected Jason Lonas to seat 3 with 300 votes, Adam Morgan to seat 4 with 300 votes, and Brent Kewley to seat 5 with 299 votes. Mr. Lonas and Mr. Morgan will serve four-year terms and Mr. Kewley will serve a two-year term.

On MOTION by Mr. Morgan, seconded by Mr. Kewley, with all in favor, Resolution 2023-04 Canvassing and Certifying the Results of the Landowner's Election, was approved.

**C. Election of Officers**

**D. Consideration of Resolution 2023-05 Electing Officers**

Mr. Flint stated the statutes require after each election that they consider officers so they included Resolution 2023-05 in the agenda. Currently Adam is Chair, Tony is Vice Chair, Doug, Jason and Brent are Assisted Secretary, Jill is Treasurer and Teresa Viscarra is Assistant Treasurer.

On MOTION by Mr. Morgan, seconded by Mr. Kewley, with all in favor, Resolution 2023-05 Electing Officers as slated above, was approved.

**FOURTH ORDER OF BUSINESS**

**Approval of Minutes of the October 26, 2022 Board of Supervisors Meeting and Acceptance of the Minutes of the November 1, 2022, Landowners' Meeting**

Mr. Flint presented the minutes of the October 26, 2022 Board of Supervisors meeting and acceptance of the minutes from the Landowner's meeting from November 1, 2022 and asked for comments, corrections, or changes. Mr. Morgan stated they all look correct.

On MOTION by Mr. Morgan, seconded by Mr. Kewley, with all in favor, the Minutes of the October 26, 2022 Board of Supervisors Meeting & Acceptance of Minutes of the November 1, 2022 Landowners' Meeting, were approved.

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**FIFTH ORDER OF BUSINESS****Consideration of Resolution 2023-06  
Approving Fiscal Year 2024 Proposed  
Budget and Setting a Public Hearing**

Mr. Flint stated the July 26<sup>th</sup> meeting at 10 a.m. in this location is recommended for the public hearing and exhibit 'A' to the resolution is the proposed budget. He noted this is not binding on the Board. There will be an opportunity between now and at the public hearing to make changes if needed, the only issue would be if there needed to be an increase in assessments that would require a mailed notice. He stated the per unit amounts on the assessments have been held to the same amount and in talking with District Counsel I do want to change some of the terminology used in the budget to make it a little bit more understandable. He referred to assessment areas one and two and the revenue on the assessment tables but actually assessment area two includes Phases 3, 4, 5 & 6. He noted 5 & 6 they don't want to include. He noted the titles in the budget will be changed to make that clear. He stated basically Phase 5 & 6 are just allocated administrative costs, on a planned unit bases, the first line in the revenue at \$35,603 that is the allocated portion of the admin cost based on how many units are in 5 & 6 as a ratio to the entire project. He noted this is consistent to what has been done before. Last year Phases 3 & 4 were allocated admin expense only, this year there are maintenance costs going to Phases 1, 2, 3 & 4. He stated that money has been added for stormwater repairs and maintenance on the expense side.

Mr. Flint stated that the budget is balanced right now based on keeping the per unit assessments the same which is at the bottom of page 2 in the last table, the combined admin and maintenance assessments. Mr. Morgan asked if the maintenance includes the entire storefront along 19. He asked if the CDD had taken over the entire road frontage of Phases 3 & 4. Mr. Flint stated if we haven't, it anticipates the expense. Mr. Kewley stated 3 & 4 haven't been turned over yet. Mr. Flint noted the cost for 3 & 4 is included but they haven't actually been taking care of the maintenance. Mr. Morgan stated it looks pretty bad right now. Mr. Flint stated approving it would set the hearing for July and then approve the proposed budget. Mr. Iorio stated the front is looking pretty shotty. It is not irrigated and that is the issue.

On MOTION by Mr. Morgan, seconded by Mr. Kewley, with all in favor, Resolution 2023-06 Fiscal Year 2024 Proposed Budget and Setting a Public Hearing for July 26,2023 at 10:00 a.m., was approved.
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**SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2023-07 Use of Electronic Signatures – *ADDED***

Mr. Flint stated this authorizes the use of electronic signatures on documents.

On MOTION by Mr. Morgan, seconded by Mr. Iorio, with all in favor, Resolution 2023-07 Use of Electronic Signatures, was approved.

**SEVENTH ORDER OF BUSINESS**

**Review of Fiscal Year 2022 Financial Audit Report**

Mr. Flint stated this is review and acceptance of the FY22 Audit Report and authorization to transmit it to the State of Florida. He noted an annual independent audit is required and you selected Grau as your independent auditor. The audit has to be completed by June 30<sup>th</sup> and within nine months of the end of the fiscal year. He stated the final version of that audit is in the agenda. He noted if there were any issues, they would be noted in the report to management which is page 67 of the PDF or page 28 of the audit and you can see there aren't any current or prior year findings or recommendations and we have complied with the provisions of the auditor general that they are required to review. Mr. Morgan stated it is a clean audit.

On MOTION by Mr. Morgan, seconded by Mr. Kewley, with all in favor, the Review of Fiscal Year 2022 Financial Audit Report, was approved.

**EIGHTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Mr. Dugan noted a quick update on Phase 3 acquisition that is ongoing right now, they are working on getting all of the necessary documentation from the District Engineer. He noted once that is received, the document necessary to complete that acquisition will be circulated. Mr. Iorio stated Doug is the PM for that so he is handling it. He noted hardscape is complete and just doing landscaping now and getting the traffic light installed so probably in the next 60 days it will be completed. Mr. Dugan stated looking forward to a bond issuance in July so during the May meeting we will be looking towards adopting a bond delegation resolution. He noted the July meeting will also be the budget hearing. Mr. Iorio stated Phase 4 has been started also. Mr. Flint stated that bond

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issuance would be for Phases 3 & 4. He also noted a bond issuance for Phase 5 & 6 would be due at some point.

**B. Engineer**

There being no comments, the next item followed.

**C. District Manager’s Report**

**i. Approval of Check Register**

Mr. Flint presented the check register from October 20, 2022 through April 19, 2023. He asked for any comments or questions.

On MOTION by Mr. Iorio, seconded by Mr. Morgan, with all in favor, the Check Register, was approved.

**ii. Balance Sheet and Income Statement**

Mr. Flint presented the unaudited financials. There is no action required. Mr. Flint noted there is no money remaining in the construction account for the 2021 bonds. Any questions on the financials? Hearing none.

**NINTH ORDER OF BUSINESS**

**Other Business**

There being no comments, the next item followed.

**TENTH ORDER OF BUSINESS**

**Supervisor’s Business**

There being no comments, the next item followed.

**ELEVENTH ORDER OF BUSINESS**

**Adjournment**

The meeting was adjourned.

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

George Flint  
Secretary/Assistant Secretary

Tony Iorio  
Chairman/Vice Chairman