

*Forest Lake
Community Development District*

Meeting Agenda

March 2, 2021

AGENDA

Forest Lake Community Development District

219 East Livingston Street, Orlando, Florida 32801

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

February 23, 2021

**Board of Supervisors
Forest Lake
Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of the **Forest Lake Community Development District** will be held **Tuesday, March 2, 2021 at 1:45 PM at 346 E. Central Ave., Winter Haven, FL 33880.**

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

Meeting ID: 937 1228 0169

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the October 20, 2020 Board of Supervisors Meeting and Audit Committee Meeting
4. Consideration of Resolution 2021-02 Appointing Treasurer and Assistant Treasurer
5. Consideration of Proposals for Series 2020 AA1 Arbitrage Rebate Services
 - A. Grau
 - B. AMTEC
6. Consideration of Memorandum from Hopping, Green & Sams Regarding E-Verify Requirements in 2021
7. Consideration of Fee Increase Letter from Hopping, Green & Sams for District Counsel Services
8. Consideration of Revised Audit Engagement Letter from Grau with Increase in Services Price for Fiscal Year 2020 Audit
9. Ratification of 2021 Data Sharing and Usage Agreement with Polk County Property Appraiser
10. Ratification of Contract Agreement with Polk County Property Appraiser

11. Staff Reports

A. Attorney

B. Engineer

C. District Manager's Report

i. Approval of Check Register

ii. Balance Sheet and Income Statement

iii. Ratification of Summary of Series 2020 (AA1) Requisitions #1 to #46

iv. Ratification of Moving Monthly Meeting Date to the 1st Tuesday at 1:45 PM

12. Other Business

13. Supervisors Requests and Audience Comments

14. 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. Speakers must fill out a Request to Speak form and submit it to the District Manager prior to the beginning of the meeting.

The third order of business is the Approval of Minutes of the October 20, 2020 Board of Supervisors Meeting and Audit Committee Meeting. Both minutes are enclosed for your review.

The fourth order of business is the Consideration of Resolution 2021-02 Appointing Treasurer and Assistant Treasurer. A copy of the resolution is enclosed for your review.

The fifth order of business is the Consideration of Proposals for Series 2020 AA1 Arbitrage Rebate Services. Section A is a proposal from Grau and Section B is a proposal from AMTEC. A copy of each proposal is enclosed for your review.

The sixth order of business is the Consideration of Memorandum from Hopping, Green & Sams Regarding E-Verify Requirements in 2021. A copy of the memorandum is enclosed for your review.

The seventh order of business is the Consideration of Fee Increase Letter from Hopping, Green & Sams for District Counsel Services. A copy of the letter is enclosed for your review.

The eighth order of business is the Consideration of Revised Audit Engagement Letter from Grau with Increase in Services Price for Fiscal Year 2020 Audit. A copy of the letter is enclosed for your review.

The ninth order of business is the Ratification of 2021 Data Sharing and Usage Agreement with Polk County Property Appraiser. The agreement is enclosed for your review.

The tenth order of business is the Ratification of Contract Agreement with Polk County Property Appraiser. The agreement is enclosed for your review.

The eleventh order of business is Staff Reports. Section C is the District Manager's Report. Sub-Section 1 is the Approval of the Check Register and Sub-Section 2 is the Balance Sheet and Income Statement. A copy of both are enclosed for your review. Sub-Section 3 is the Ratification of Summary of Series 2020 (AA1) Requisitions #1 to #46. Sub-Section 4 is the Ratification of moving Monthly Meeting Date to the 1st Tuesday at 1:45 PM.

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please do not hesitate to contact me.

Sincerely,

Jill Burns
District Manager

CC: Roy Van Wyk, District Counsel
Enclosures

MINUTES

BOS Meeting

**MINUTES OF MEETING
FOREST LAKE
COMMUNITY DEVELOPMENT DISTRICT**

The Regular meeting of the Board of Supervisors of the Forest Lake Community Development District was held Tuesday, **October 20, 2020** at 1:40 p.m. via Zoom Teleconference, pursuant to Executive Order 20-69, issued by Governor DeSantis, as amended and supplemented.

Present and constituting a quorum:

Rennie Heath	Chairman
Lauren Schwenk	Vice Chair
Matthew Cassidy	Assistant Secretary
Patrick Marone	Assistant Secretary
Andrew Rhinehart	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Michelle Rigoni	Hopping Green & Sams
Roy Van Wyk	Hopping Green & Sams
April Payeur	Developer's Office

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called the roll. There were five members present via Zoom constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

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

THIRD ORDER OF BUSINESS

Approval of the Minutes of the September 15, 2020 Board of Supervisors Meeting and Audit Committee Meeting

Ms. Burns asked for any comments, corrections, or changes to the minutes. The Board had no changes or corrections to the September 15, 2020 Board of Supervisors Meeting or Audit Committee Meeting minutes.

On MOTION by Mr. Heath, seconded by Ms. Schwenk, with all in favor, the Minutes of the September 15, 2020 Board of Supervisors Meeting and Audit Committee Meeting, were approved.

FOURTH ORDER OF BUSINESS**Consideration of Resolution 2021-01
Ratifying the Sale of the AA1 Bonds**

Ms. Burns stated the District recently issued the Series 2020 bonds for the Assessment Area 1 project. This resolution ratifies, confirms, and approves all action of the District staff and officers in the closing and issuance of the Assessment Area 1 bonds.

On MOTION by Ms. Schwenk, seconded by Mr. Cassidy, with all in favor, Resolution 2021-01 Ratifying the Sale of the AA1 Bonds, was approved.

FIFTH ORDER OF BUSINESS**Consideration of Disclosure of Public
Financing**

Ms. Burns noted this will be recorded by counsel to put potential property owners on notice of the bonds issuance and liens on the property. Ms. Rigoni requested this be approved in substantial form, as she is waiting on the final sign off from Mr. Wood.

On MOTION by Ms. Schwenk, seconded by Mr. Cassidy, with all in favor, the Disclosure of Public Financing and Authorization for the Chairman to Execute, was approved in substantial form.

SIXTH ORDER OF BUSINESS**Selection of an Auditor**

Ms. Burns stated the Audit Committee's recommendation is to rank Grau and Associates 1, Berger Toombs 2, McDirmit Davis 3, and CRI 4. Ms. Burns asked for questions and a motion to accept the rankings of the Audit Committee and authorize staff to send a notice of intent to award to Grau and Associates.

On MOTION by Ms. Schwenk, seconded by Mr. Cassidy, with all in favor, the Rankings of the Audit Committee and Authorization for Staff to Send a Notice of Intent to Award to Grau and Associates, was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Rigoni stated she did not have anything to report.

B. Engineer

There being none, the next item followed.

C. District Manager's Report

i. Approval of the Check Register

Ms. Burns stated the check register was through October 13th totaling \$12,150.16. The Board had no questions on the check register.

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

ii. Balance Sheet and Income Statement

Ms. Burns stated the financials were in the package for review, and there was no action that needs to be taken.

EIGHTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being none, the next item followed.

TENTH ORDER OF BUSINESS

Adjournment

Hearing no further comments, Ms. Burns asked for a motion to adjourn.

On MOTION by Ms. Schwenk seconded by Mr. Rhinehart, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

Audit Committee Meeting

**MINUTES OF MEETING
FOREST LAKE
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Forest Lake Community Development District was held Tuesday, **October 20, 2020** at 1:30 p.m. via Zoom Teleconference, pursuant to Executive Order 20-69, issued by Governor DeSantis, as amended and supplemented.

Present and constituting a quorum:

Rennie Heath	Chairman
Lauren Schwenk	Vice Chair
Matthew Cassidy	Assistant Secretary
Patrick Marone	Assistant Secretary
Andrew Rhinehart	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Michelle Rigoni	Hopping Green & Sams
Roy Van Wyk	Hopping Green & Sams
April Payeur	Developer's Office

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called the roll. Five Board members were present via Zoom Teleconference constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns recognized that no public was present, only Board members and staff.

THIRD ORDER OF BUSINESS

**Review of Proposals and Tally of Audit
Committee Members Rankings**

- A. Grau & Associates – 1**
- B. McDermitt Davis – 3**
- C. Berger, Toombs, Elam, Gaines & Frank – 2**
- D. CRI – 4**

Ms. Burns reviewed the 4 proposals and the committee ranked them. Ms. Burns noted that all of the firms have done work in the past. They were all awarded the max points in ability of

personnel, proposers experience, understanding scope of work, and ability to furnish the required services. Ms. Burns reviewed the different pricing between the firms and ranked them. The low bid was from Grau and Associates, then Berger Tombs, then McDirmit Davis, and the highest bid was from CRI. Ms. Burns reviewed the scores with the Board. Grau and Associates received 100 points, Berger Tombs 99, McDirmit Davis 98, and CRI with 97.

On MOTION by Mr. Heath, seconded by Mr. Marone, with all in favor, Proposals and Tally of Audit Committee Members Rankings, and Ranking Grau and Associates #1, was approved.

FOURTH ORDER OF BUSINESSES**Adjournment**

Ms. Burns adjourned the meeting.

On MOTION by Mr. Heath, seconded by Mr. Cassidy, with all in favor, the meeting was adjourned at 1:32 p.m.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2021-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF FOREST LAKE COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR THE REMOVAL AND APPOINTMENT OF TREASURER AND ASSISTANT TREASURER OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, the Board of Supervisors of the District desires to provide for the removal and appointment of a Treasurer and Assistant Treasurer.

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

Section 1. George Flint is appointed Treasurer effective immediately. Effective immediately, the existing Treasurer, Ariel Lovera, is removed.

Section 2. Katie Costa is appointed Assistant Treasurer effective immediately. Effective immediately, the existing Assistant Treasurer, Jill Burns, is removed.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 2nd DAY OF MARCH 2021.

ATTEST:

**FOREST LAKE COMMUNITY
DEVELOPMENT DISTRICT**

SECRETARY/ASSISTANT SECRETARY

CHAIR

SECTION V

SECTION A



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

January 5, 2021

Board of Supervisors
Forest Lake Community Development District
9145 Narcoossee Road Suite A206
Orlando, FL 32827

We appreciate the opportunity to offer our services to Forest Lake Community Development District (the "Issuer"). This letter confirms our engagement to provide arbitrage rebate services, with respect to the \$8,845,000 Special Assessment Bonds, Series 2020 (the "Bond").

The procedures that we will perform are as follows:

- Assist in the determination of the amount, if any, of required rebate to the United States government.
- Issuance of a report representing the cumulative results since the issuance date of the Bond based on information provided by the Issuer and/or Trustee.

In assisting in the determination of the amount of any potential required rebate, we will not verify or otherwise audit the accuracy of information provided to us by you or the Trustee, and accordingly, we express no opinion on such information. Furthermore, the performance of the above-mentioned procedures will not constitute an audit made in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion on the elements, accounts, or items of a financial statement. Therefore, Grau & Associates ("Grau") will not be in a position to express, and will not express an opinion, or any other form of assurance, as a result of performing these procedures.

The procedures that Grau has been requested to perform are solely the responsibility of the Issuer. Furthermore, Grau has no responsibility to advise the Issuer of other procedures that might be performed and makes no representations as to the sufficiency of such procedures for the purposes of the Issuer.

Grau's responsibility is limited to performing the procedures specified and agreed to, and to reporting the resulting findings, subject to the limitations contained herein, and our engagement cannot be relied on to disclose errors or irregularities should they exist. Grau has no responsibility for updating the procedures performed or for performing any additional procedures.

Since tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage rebate calculations. Any of your Bond issues may be selected for review by the Internal Revenue Service ("IRS"), which may not agree with our positions. Any proposed adjustments are subject to certain rights of appeal. Due to the lack of clarity in the tax law, we cannot provide assurance that the positions asserted by the IRS may not ultimately be sustained. You have the ultimate responsibility for your compliance with arbitrage rebate laws; therefore, you should review the calculations carefully.

The Issuer shall provide accurate and complete information requested by Grau. Grau has no responsibility for the accuracy or completeness of the information provided by, or on behalf of, the Issuer, even if Grau had reason to know or should have known of such inaccuracy or incompleteness.

Should Grau determine that significant restrictions are being placed on the performance of the above-mentioned procedures by the Issuer, Grau shall be entitled to withdraw from this engagement.

Any report issued by Grau will not be used by, or circulated, quoted, disclosed or distributed to, nor will reference to such reports be made to anyone who is not a member of management or of the Board of Directors of the Issuer.

Limitation on Liability

The Issuer agrees that Grau, its partners, principals, and employees shall not be liable to the Issuer for any actions, losses, damages, claims, liabilities, costs, or expenses in any way arising out of or relating to this engagement for an aggregate amount in excess of the fees paid by the Issuer to Grau for the services performed pursuant to this engagement. In no event shall Grau, its partners, principals, or employees be liable for consequential, special, indirect, incidental, punitive or exemplary loss, damage, cost, or expense (including without limitation, lost profits and opportunity costs).

The Issuer also agrees to indemnify and hold harmless Grau, its partners, principals, and employee from and against any and all actions, losses, damages, claims, liabilities, costs, and expenses (including, without limitation, reasonable legal fees and expenses) brought against, paid, or incurred by any of them at any time, in any way arising out of or relating to a breach or an alleged breach by the Issuer of any provision of this engagement letter, including, without limitation, the restrictions on report use and distribution.

The limitation on liability and indemnification provisions of this engagement letter shall apply regardless of the form of action, loss, damage, claim, liability, cost, or expense, whether in contract, statute, tort (including, without limitation, negligence), or otherwise. The agreements and undertakings of the Issuer contained in this engagement letter, including, without limitation, those pertaining to restrictions on report use and distribution, limitation on liability, and indemnification, shall survive the completion of termination of this engagement.

Our fee for performing the annual rebate calculations will be \$600. We will discuss with you whether a fee adjustment is appropriate on rebate calculations for future periods. Furthermore, you may request additional consulting services from us upon occasion and we will bill you for these services at our standard hourly rates unless otherwise agreed.

You understand that the arbitrage rebate services and report described above are solely to assist you in meeting your requirements for federal income tax compliance purposes.

If the above terms are acceptable to you, and the services outlined are in accordance with your understanding, please sign both engagement letters in the space provided and return one original to us.

Very truly yours,



Antonio Grau

Accepted and agreed to by Forest Lake Community Development District:

Signature: _____
Title: _____
Date: _____

SECTION B

**Arbitrage Rebate Computation
Proposal For
Forest Lake
Community Development District
(Polk County, Florida)
\$8,845,000 Special Assessment Bonds
(Assessment Area One Project)
Series 2020**





AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
(F) 860-321-7581

www.amteccorp.com

January 21, 2021

Forest Lake Community Development District
Board of Supervisors
c/o Ms. Lisa Cruz
Governmental Management Services-CF, LLC
6200 Lee Vista Blvd
Suite 300
Orlando, FL 32822

Re: \$8,845,000 Forest Lake Community Development District (Polk County, Florida),
Special Assessment Bonds (Assessment Area One Project), Series 2020

To Whom It May Concern:

AMTEC is an independent consulting firm that specializes in arbitrage rebate calculations. We have the ability to complete rebate computations for the above-referenced Forest Lake Community Development District (the "District") Series 2020 bond issue (the "Bonds"). We do not sell investments or seek an underwriting role. As a result of our specialization, we offer very competitive pricing for rebate computations. Our typical fee averages less than \$1,000 per year, per issue and includes up to five years of annual rebate liability reporting.

Firm History

AMTEC was incorporated in 1990 and maintains a prominent client base of colleges and universities, school districts, hospitals, cities, state agencies and small-town bond issuers throughout the United States. We currently compute rebate for more than 6,500 bond issues and have delivered thousands of rebate reports. The IRS has never challenged our findings.

Southeast Client Base

We provide arbitrage rebate services to over 350 bond issues aggregating more than \$9.1 billion of tax-exempt debt in the southeastern United States. We have recently performed computations for the Magnolia West, East Park, Palm Coast Park, and Town Center at Palm Coast Park Community Development Districts. Additionally, we are exclusive rebate consultant to the Town of Palm Beach and Broward County in Florida. Nationally, we are rebate consultants for the City of Lubbock (TX), the City of Tulsa (OK) and the States of Connecticut, New Jersey, Montana, West Virginia, Vermont, Mississippi and Alaska.

We have prepared a Proposal for the computation of arbitrage for the District's Bonds. We have established a "bond year end" of September 29th, based upon the anniversary date of the Bonds in September 2020.

Proposal

We are proposing rebate computation services based on the following:

- \$8,845,000 Series 2020 Bonds;
- Fixed Rate Debt; and
- Acquisition & Construction, Capitalized Interest, Cost of Issuance and Debt Service Accounts.

Should the Tax Agreement require rebate computations for any other accounts, computations will be extended to include those accounts at no additional cost to the District.

Our guaranteed fee for rebate computations for the Series 2020 Bonds is \$450 per year and will encompass all activity from September 29, 2020, the date of the closing, through September 29, 2025, the end of the 5th Bond Year and initial Computation Date. The fee is based upon the size as well as the complexity. Our fee is payable upon your acceptance of our rebate reports, which will be delivered shortly after the report dates specified in the following table.

AMTEC's Professional Fee – Series 2020 Bonds

Report Date	Type of Report	Period Covered	Fee
September 30, 2021	Rebate and Opinion	Closing – September 30, 2021	\$450
September 30, 2022	Rebate and Opinion	Closing – September 30, 2022	\$450
September 30, 2023	Rebate and Opinion	Closing – September 30, 2023	\$450
September 30, 2024	Rebate and Opinion	Closing – September 30, 2024	\$450
September 29, 2025	Rebate and Opinion	Closing – September 29, 2025	\$450

In order to begin, we are requesting copies of the following documentation:

1. Arbitrage Certificate or Tax Regulatory Agreement.
2. IRS Form 8038-G.
3. Closing Memorandum.
4. US Bank statements for all accounts from September 29, 2020, the date of the closing, through each report date.

AMTEC's Scope of Services

Our standard engagement includes the following services:

- Review of all bond documents and account statements for possible rebate exceptions;
- Computation of the rebate liability and/or the yield restricted amount, in accordance with Section 148 of the Internal Revenue Code, commencing with the date of the closing through required reporting date of the Bonds;
- Independent calculation of the yield on the Bonds to ensure the correct basis for any rebate liability. This effort provides the basis for our unqualified opinion;
- Reconciliation of the sources and uses of funds from the bond documentation;

- Calculation and analysis of the yield on all investments, subject to the Regulations, for each computation period;
- Production of rebate reports, indicating the above stated information, and the issuance of the AMTEC Opinion;
- Recommendations for proactive rebate management;
- Commingled funds, transferred proceeds and yield restriction analyses, if necessary;
- Preparation of IRS Form 8038-T and any accompanying documentation, should a rebate payment be required;
- We will discuss the results of our Reports with you, your auditors, and our continued support in the event of an IRS inquiry; and
- We guarantee the completeness and accuracy of our work.

The District agrees to furnish AMTEC with the required documentation necessary to fulfill its obligation under the scope of services. The District will make available staff knowledgeable about the bond transactions, investments and disbursements of bond proceeds.

The District agrees to pay AMTEC its fee after it has been satisfied that the scope of services, as outlined under the Proposal, has been fulfilled. AMTEC agrees that its fee is all-inclusive and that it will not charge the District for any expenses connected with this engagement.

The parties have executed this Agreement on _____, 2021.

Forest Lake Community
Development District

Consultant: American Municipal Tax-Exempt
Compliance Corporation



By: _____

By: Michael J. Scarfo
Senior Vice President

SECTION VI

Hopping Green & Sams

Attorneys and Counselors

MEMORANDUM

TO: District Managers

FROM: Hopping Green & Sams

DATE: December 2020

RE: Section 448.095, *Florida Statutes* / E-Verify Requirements

As you may be aware, the Florida Legislature recently enacted Section 448.095, *Florida Statutes*, which, generally speaking, requires that all employers verify employment eligibility using the United States Department of Homeland Security's "E-Verify" system. Specifically, Section 448.095(2)(a) provides:

"Beginning January 1, 2021, every public employer, contractor, and subcontractor shall register with and use the E-Verify system to verify the work authorization status of all newly hired employees. A public employer, contractor, or subcontractor may not enter into a contract unless each party to the contract registers with and uses the E-Verify system."

Section 448.095(1), F.S., defines "public employer" to be any "regional, county, local, or municipal government . . . that employs persons who perform labor or services for that employer in exchange for salary, wages, or other remuneration or that enters or attempts to enter into a contract with a contractor." Because all CDDs and stewardship districts (together, "Special Districts") enter into contracts with contractors (and many Special Districts have employees), all Special Districts are subject to the new E-Verify requirements.

As a District Manager, there are two steps that need to be taken:

1. Enroll your Special Districts on the E-Verify system, at: <https://www.e-verify.gov/>. An E-Verify enrollment checklist is available at <https://www.e-verify.gov/employers/enrolling-in-e-verify/enrollment-checklist>. In order to enroll, all Special Districts must enter into a memorandum of understanding ("MOU") which must be executed by the chairperson of each board. Under the MOU, the responsibilities of the Special Districts include provision of contact information, display of notices to prospective employees, completion of an E-Verify tutorial, familiarization with the E-Verify User Manual, and other obligations. Samples of the MOU and E-Verify User Manual are attached here.
2. On a going forward basis, include the following contract provision in Special District contracts:

E-VERIFY REQUIREMENTS

The Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, beginning January 1, 2021, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, Florida Statutes.

If the Contractor anticipates entering into agreements with a subcontractor for the Work, Contractor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Contractor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request.

In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Contractor has otherwise complied with its obligations hereunder, the District shall promptly notify the Contractor. The Contractor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Contractor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated s. 448.09(1), Florida Statutes, shall promptly terminate its agreement with such person or entity.

By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

Please let us know if you have any questions regarding the new law. We appreciate your attention to this matter, and can be reached at 850-222-7500.

Company ID Number: 1634011

THE E-VERIFY MEMORANDUM OF UNDERSTANDING FOR EMPLOYERS

ARTICLE I PURPOSE AND AUTHORITY

The parties to this agreement are the Department of Homeland Security (DHS) and the Forest Lake Community Development District (Employer). The purpose of this agreement is to set forth terms and conditions which the Employer will follow while participating in E-Verify.

E-Verify is a program that electronically confirms an employee's eligibility to work in the United States after completion of Form I-9, Employment Eligibility Verification (Form I-9). This Memorandum of Understanding (MOU) explains certain features of the E-Verify program and describes specific responsibilities of the Employer, the Social Security Administration (SSA), and DHS.

Authority for the E-Verify program is found in Title IV, Subtitle A, of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (IIRIRA), Pub. L. 104-208, 110 Stat. 3009, as amended (8 U.S.C. § 1324a note). The Federal Acquisition Regulation (FAR) Subpart 22.18, "Employment Eligibility Verification" and Executive Order 12989, as amended, provide authority for Federal contractors and subcontractors (Federal contractor) to use E-Verify to verify the employment eligibility of certain employees working on Federal contracts.

ARTICLE II RESPONSIBILITIES

A. RESPONSIBILITIES OF THE EMPLOYER

1. The Employer agrees to display the following notices supplied by DHS in a prominent place that is clearly visible to prospective employees and all employees who are to be verified through the system:
 - a. Notice of E-Verify Participation
 - b. Notice of Right to Work
2. The Employer agrees to provide to the SSA and DHS the names, titles, addresses, and telephone numbers of the Employer representatives to be contacted about E-Verify. The Employer also agrees to keep such information current by providing updated information to SSA and DHS whenever the representatives' contact information changes.
3. The Employer agrees to grant E-Verify access only to current employees who need E-Verify access. Employers must promptly terminate an employee's E-Verify access if the employer is separated from the company or no longer needs access to E-Verify.

Company ID Number: 1634011

4. The Employer agrees to become familiar with and comply with the most recent version of the E-Verify User Manual.
 5. The Employer agrees that any Employer Representative who will create E-Verify cases will complete the E-Verify Tutorial before that individual creates any cases.
 - a. The Employer agrees that all Employer representatives will take the refresher tutorials when prompted by E-Verify in order to continue using E-Verify. Failure to complete a refresher tutorial will prevent the Employer Representative from continued use of E-Verify.
 6. The Employer agrees to comply with current Form I-9 procedures, with two exceptions:
 - a. If an employee presents a "List B" identity document, the Employer agrees to only accept "List B" documents that contain a photo. (List B documents identified in 8 C.F.R. § 274a.2(b)(1)(B)) can be presented during the Form I-9 process to establish identity.) If an employee objects to the photo requirement for religious reasons, the Employer should contact E-Verify at 888-464-4218.
 - b. If an employee presents a DHS Form I-551 (Permanent Resident Card), Form I-766 (Employment Authorization Document), or U.S. Passport or Passport Card to complete Form I-9, the Employer agrees to make a photocopy of the document and to retain the photocopy with the employee's Form I-9. The Employer will use the photocopy to verify the photo and to assist DHS with its review of photo mismatches that employees contest. DHS may in the future designate other documents that activate the photo screening tool.
- Note: Subject only to the exceptions noted previously in this paragraph, employees still retain the right to present any List A, or List B and List C, document(s) to complete the Form I-9.
7. The Employer agrees to record the case verification number on the employee's Form I-9 or to print the screen containing the case verification number and attach it to the employee's Form I-9.
 8. The Employer agrees that, although it participates in E-Verify, the Employer has a responsibility to complete, retain, and make available for inspection Forms I-9 that relate to its employees, or from other requirements of applicable regulations or laws, including the obligation to comply with the antidiscrimination requirements of section 274B of the INA with respect to Form I-9 procedures.
 - a. The following modified requirements are the only exceptions to an Employer's obligation to not employ unauthorized workers and comply with the anti-discrimination provision of the INA: (1) List B identity documents must have photos, as described in paragraph 6 above; (2) When an Employer confirms the identity and employment eligibility of newly hired employee using E-Verify procedures, the Employer establishes a rebuttable presumption that it has not violated section 274A(a)(1)(A) of the Immigration and Nationality Act (INA) with respect to the hiring of that employee; (3) If the Employer receives a final nonconfirmation for an employee, but continues to employ that person, the Employer must notify DHS and the Employer is subject to a civil money penalty between \$550 and \$1,100 for each failure to notify DHS of continued employment following a final nonconfirmation; (4) If the Employer continues to employ an employee after receiving a final nonconfirmation, then the Employer is subject to a rebuttable presumption that it has knowingly

Company ID Number: 1634011

employed an unauthorized alien in violation of section 274A(a)(1)(A); and (5) no E-Verify participant is civilly or criminally liable under any law for any action taken in good faith based on information provided through the E-Verify.

b. DHS reserves the right to conduct Form I-9 compliance inspections, as well as any other enforcement or compliance activity authorized by law, including site visits, to ensure proper use of E-Verify.

9. The Employer is strictly prohibited from creating an E-Verify case before the employee has been hired, meaning that a firm offer of employment was extended and accepted and Form I-9 was completed. The Employer agrees to create an E-Verify case for new employees within three Employer business days after each employee has been hired (after both Sections 1 and 2 of Form I-9 have been completed), and to complete as many steps of the E-Verify process as are necessary according to the E-Verify User Manual. If E-Verify is temporarily unavailable, the three-day time period will be extended until it is again operational in order to accommodate the Employer's attempting, in good faith, to make inquiries during the period of unavailability.

10. The Employer agrees not to use E-Verify for pre-employment screening of job applicants, in support of any unlawful employment practice, or for any other use that this MOU or the E-Verify User Manual does not authorize.

11. The Employer must use E-Verify for all new employees. The Employer will not verify selectively and will not verify employees hired before the effective date of this MOU. Employers who are Federal contractors may qualify for exceptions to this requirement as described in Article II.B of this MOU.

12. The Employer agrees to follow appropriate procedures (see Article III below) regarding tentative nonconfirmations. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending. Further, when employees contest a tentative nonconfirmation based upon a photo mismatch, the Employer must take additional steps (see Article III.B. below) to contact DHS with information necessary to resolve the challenge.

13. The Employer agrees not to take any adverse action against an employee based upon the employee's perceived employment eligibility status while SSA or DHS is processing the verification request unless the Employer obtains knowledge (as defined in 8 C.F.R. § 274a.1(l)) that the employee is not work authorized. The Employer understands that an initial inability of the SSA or DHS automated verification system to verify work authorization, a tentative nonconfirmation, a case in continuance (indicating the need for additional time for the government to resolve a case), or the finding of a photo mismatch, does not establish, and should not be interpreted as, evidence that the employee is not work authorized. In any of such cases, the employee must be provided a full and fair opportunity to contest the finding, and if he or she does so, the employee may not be terminated or suffer any adverse employment consequences based upon the employee's perceived employment eligibility status

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(including denying, reducing, or extending work hours, delaying or preventing training, requiring an employee to work in poorer conditions, withholding pay, refusing to assign the employee to a Federal contract or other assignment, or otherwise assuming that he or she is unauthorized to work) until and unless secondary verification by SSA or DHS has been completed and a final nonconfirmation has been issued. If the employee does not choose to contest a tentative nonconfirmation or a photo mismatch or if a secondary verification is completed and a final nonconfirmation is issued, then the Employer can find the employee is not work authorized and terminate the employee's employment. Employers or employees with questions about a final nonconfirmation may call E-Verify at 1-888-464-4218 (customer service) or 1-888-897-7781 (worker hotline).

14. The Employer agrees to comply with Title VII of the Civil Rights Act of 1964 and section 274B of the INA as applicable by not discriminating unlawfully against any individual in hiring, firing, employment eligibility verification, or recruitment or referral practices because of his or her national origin or citizenship status, or by committing discriminatory documentary practices. The Employer understands that such illegal practices can include selective verification or use of E-Verify except as provided in part D below, or discharging or refusing to hire employees because they appear or sound "foreign" or have received tentative nonconfirmations. The Employer further understands that any violation of the immigration-related unfair employment practices provisions in section 274B of the INA could subject the Employer to civil penalties, back pay awards, and other sanctions, and violations of Title VII could subject the Employer to back pay awards, compensatory and punitive damages. Violations of either section 274B of the INA or Title VII may also lead to the termination of its participation in E-Verify. If the Employer has any questions relating to the anti-discrimination provision, it should contact OSC at 1-800-255-8155 or 1-800-237-2515 (TDD).

15. The Employer agrees that it will use the information it receives from E-Verify only to confirm the employment eligibility of employees as authorized by this MOU. The Employer agrees that it will safeguard this information, and means of access to it (such as PINS and passwords), to ensure that it is not used for any other purpose and as necessary to protect its confidentiality, including ensuring that it is not disseminated to any person other than employees of the Employer who are authorized to perform the Employer's responsibilities under this MOU, except for such dissemination as may be authorized in advance by SSA or DHS for legitimate purposes.

16. The Employer agrees to notify DHS immediately in the event of a breach of personal information. Breaches are defined as loss of control or unauthorized access to E-Verify personal data. All suspected or confirmed breaches should be reported by calling 1-888-464-4218 or via email at E-Verify@dhs.gov. Please use "Privacy Incident – Password" in the subject line of your email when sending a breach report to E-Verify.

17. The Employer acknowledges that the information it receives from SSA is governed by the Privacy Act (5 U.S.C. § 552a(i)(1) and (3)) and the Social Security Act (42 U.S.C. 1306(a)). Any person who obtains this information under false pretenses or uses it for any purpose other than as provided for in this MOU may be subject to criminal penalties.

18. The Employer agrees to cooperate with DHS and SSA in their compliance monitoring and evaluation of E-Verify, which includes permitting DHS, SSA, their contractors and other agents, upon

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reasonable notice, to review Forms I-9 and other employment records and to interview it and its employees regarding the Employer's use of E-Verify, and to respond in a prompt and accurate manner to DHS requests for information relating to their participation in E-Verify.

19. The Employer shall not make any false or unauthorized claims or references about its participation in E-Verify on its website, in advertising materials, or other media. The Employer shall not describe its services as federally-approved, federally-certified, or federally-recognized, or use language with a similar intent on its website or other materials provided to the public. Entering into this MOU does not mean that E-Verify endorses or authorizes your E-Verify services and any claim to that effect is false.

20. The Employer shall not state in its website or other public documents that any language used therein has been provided or approved by DHS, USCIS or the Verification Division, without first obtaining the prior written consent of DHS.

21. The Employer agrees that E-Verify trademarks and logos may be used only under license by DHS/USCIS (see [M-795 \(Web\)](#)) and, other than pursuant to the specific terms of such license, may not be used in any manner that might imply that the Employer's services, products, websites, or publications are sponsored by, endorsed by, licensed by, or affiliated with DHS, USCIS, or E-Verify.

22. The Employer understands that if it uses E-Verify procedures for any purpose other than as authorized by this MOU, the Employer may be subject to appropriate legal action and termination of its participation in E-Verify according to this MOU.

B. RESPONSIBILITIES OF FEDERAL CONTRACTORS

1. If the Employer is a Federal contractor with the FAR E-Verify clause subject to the employment verification terms in Subpart 22.18 of the FAR, it will become familiar with and comply with the most current version of the E-Verify User Manual for Federal Contractors as well as the E-Verify Supplemental Guide for Federal Contractors.

2. In addition to the responsibilities of every employer outlined in this MOU, the Employer understands that if it is a Federal contractor subject to the employment verification terms in Subpart 22.18 of the FAR it must verify the employment eligibility of any "employee assigned to the contract" (as defined in FAR 22.1801). Once an employee has been verified through E-Verify by the Employer, the Employer may not create a second case for the employee through E-Verify.

a. An Employer that is not enrolled in E-Verify as a Federal contractor at the time of a contract award must enroll as a Federal contractor in the E-Verify program within 30 calendar days of contract award and, within 90 days of enrollment, begin to verify employment eligibility of new hires using E-Verify. The Employer must verify those employees who are working in the United States, whether or not they are assigned to the contract. Once the Employer begins verifying new hires, such verification of new hires must be initiated within three business days after the hire date. Once enrolled in E-Verify as a Federal contractor, the Employer must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

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b. Employers enrolled in E-Verify as a Federal contractor for 90 days or more at the time of a contract award must use E-Verify to begin verification of employment eligibility for new hires of the Employer who are working in the United States, whether or not assigned to the contract, within three business days after the date of hire. If the Employer is enrolled in E-Verify as a Federal contractor for 90 calendar days or less at the time of contract award, the Employer must, within 90 days of enrollment, begin to use E-Verify to initiate verification of new hires of the contractor who are working in the United States, whether or not assigned to the contract. Such verification of new hires must be initiated within three business days after the date of hire. An Employer enrolled as a Federal contractor in E-Verify must begin verification of each employee assigned to the contract within 90 calendar days after date of contract award or within 30 days after assignment to the contract, whichever is later.

c. Federal contractors that are institutions of higher education (as defined at 20 U.S.C. 1001(a)), state or local governments, governments of Federally recognized Indian tribes, or sureties performing under a takeover agreement entered into with a Federal agency under a performance bond may choose to only verify new and existing employees assigned to the Federal contract. Such Federal contractors may, however, elect to verify all new hires, and/or all existing employees hired after November 6, 1986. Employers in this category must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

d. Upon enrollment, Employers who are Federal contractors may elect to verify employment eligibility of all existing employees working in the United States who were hired after November 6, 1986, instead of verifying only those employees assigned to a covered Federal contract. After enrollment, Employers must elect to verify existing staff following DHS procedures and begin E-Verify verification of all existing employees within 180 days after the election.

e. The Employer may use a previously completed Form I-9 as the basis for creating an E-Verify case for an employee assigned to a contract as long as:

- i. That Form I-9 is complete (including the SSN) and complies with Article II.A.6,
- ii. The employee's work authorization has not expired, and
- iii. The Employer has reviewed the Form I-9 information either in person or in communications with the employee to ensure that the employee's Section 1, Form I-9 attestation has not changed (including, but not limited to, a lawful permanent resident alien having become a naturalized U.S. citizen).

f. The Employer shall complete a new Form I-9 consistent with Article II.A.6 or update the previous Form I-9 to provide the necessary information if:

- i. The Employer cannot determine that Form I-9 complies with Article II.A.6,
- ii. The employee's basis for work authorization as attested in Section 1 has expired or changed, or
- iii. The Form I-9 contains no SSN or is otherwise incomplete.

Note: If Section 1 of Form I-9 is otherwise valid and up-to-date and the form otherwise complies with

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Article II.C.5, but reflects documentation (such as a U.S. passport or Form I-551) that expired after completing Form I-9, the Employer shall not require the production of additional documentation, or use the photo screening tool described in Article II.A.5, subject to any additional or superseding instructions that may be provided on this subject in the E-Verify User Manual.

g. The Employer agrees not to require a second verification using E-Verify of any assigned employee who has previously been verified as a newly hired employee under this MOU or to authorize verification of any existing employee by any Employer that is not a Federal contractor based on this Article.

3. The Employer understands that if it is a Federal contractor, its compliance with this MOU is a performance requirement under the terms of the Federal contract or subcontract, and the Employer consents to the release of information relating to compliance with its verification responsibilities under this MOU to contracting officers or other officials authorized to review the Employer's compliance with Federal contracting requirements.

C. RESPONSIBILITIES OF SSA

1. SSA agrees to allow DHS to compare data provided by the Employer against SSA's database. SSA sends DHS confirmation that the data sent either matches or does not match the information in SSA's database.

2. SSA agrees to safeguard the information the Employer provides through E-Verify procedures. SSA also agrees to limit access to such information, as is appropriate by law, to individuals responsible for the verification of Social Security numbers or responsible for evaluation of E-Verify or such other persons or entities who may be authorized by SSA as governed by the Privacy Act (5 U.S.C. § 552a), the Social Security Act (42 U.S.C. 1306(a)), and SSA regulations (20 CFR Part 401).

3. SSA agrees to provide case results from its database within three Federal Government work days of the initial inquiry. E-Verify provides the information to the Employer.

4. SSA agrees to update SSA records as necessary if the employee who contests the SSA tentative nonconfirmation visits an SSA field office and provides the required evidence. If the employee visits an SSA field office within the eight Federal Government work days from the date of referral to SSA, SSA agrees to update SSA records, if appropriate, within the eight-day period unless SSA determines that more than eight days may be necessary. In such cases, SSA will provide additional instructions to the employee. If the employee does not visit SSA in the time allowed, E-Verify may provide a final nonconfirmation to the employer.

Note: If an Employer experiences technical problems, or has a policy question, the employer should contact E-Verify at 1-888-464-4218.

D. RESPONSIBILITIES OF DHS

1. DHS agrees to provide the Employer with selected data from DHS databases to enable the Employer to conduct, to the extent authorized by this MOU:

a. Automated verification checks on alien employees by electronic means, and

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- b. Photo verification checks (when available) on employees.
2. DHS agrees to assist the Employer with operational problems associated with the Employer's participation in E-Verify. DHS agrees to provide the Employer names, titles, addresses, and telephone numbers of DHS representatives to be contacted during the E-Verify process.
3. DHS agrees to provide to the Employer with access to E-Verify training materials as well as an E-Verify User Manual that contain instructions on E-Verify policies, procedures, and requirements for both SSA and DHS, including restrictions on the use of E-Verify.
4. DHS agrees to train Employers on all important changes made to E-Verify through the use of mandatory refresher tutorials and updates to the E-Verify User Manual. Even without changes to E-Verify, DHS reserves the right to require employers to take mandatory refresher tutorials.
5. DHS agrees to provide to the Employer a notice, which indicates the Employer's participation in E-Verify. DHS also agrees to provide to the Employer anti-discrimination notices issued by the Office of Special Counsel for Immigration-Related Unfair Employment Practices (OSC), Civil Rights Division, U.S. Department of Justice.
6. DHS agrees to issue each of the Employer's E-Verify users a unique user identification number and password that permits them to log in to E-Verify.
7. DHS agrees to safeguard the information the Employer provides, and to limit access to such information to individuals responsible for the verification process, for evaluation of E-Verify, or to such other persons or entities as may be authorized by applicable law. Information will be used only to verify the accuracy of Social Security numbers and employment eligibility, to enforce the INA and Federal criminal laws, and to administer Federal contracting requirements.
8. DHS agrees to provide a means of automated verification that provides (in conjunction with SSA verification procedures) confirmation or tentative nonconfirmation of employees' employment eligibility within three Federal Government work days of the initial inquiry.
9. DHS agrees to provide a means of secondary verification (including updating DHS records) for employees who contest DHS tentative nonconfirmations and photo mismatch tentative nonconfirmations. This provides final confirmation or nonconfirmation of the employees' employment eligibility within 10 Federal Government work days of the date of referral to DHS, unless DHS determines that more than 10 days may be necessary. In such cases, DHS will provide additional verification instructions.

ARTICLE III

REFERRAL OF INDIVIDUALS TO SSA AND DHS

A. REFERRAL TO SSA

1. If the Employer receives a tentative nonconfirmation issued by SSA, the Employer must print the notice as directed by E-Verify. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify

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case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.
3. After a tentative nonconfirmation, the Employer will refer employees to SSA field offices only as directed by E-Verify. The Employer must record the case verification number, review the employee information submitted to E-Verify to identify any errors, and find out whether the employee contests the tentative nonconfirmation. The Employer will transmit the Social Security number, or any other corrected employee information that SSA requests, to SSA for verification again if this review indicates a need to do so.
4. The Employer will instruct the employee to visit an SSA office within eight Federal Government work days. SSA will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.
5. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.
6. The Employer agrees not to ask the employee to obtain a printout from the Social Security Administration number database (the Numident) or other written verification of the SSN from the SSA.

B. REFERRAL TO DHS

1. If the Employer receives a tentative nonconfirmation issued by DHS, the Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.
2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.
3. The Employer agrees to refer individuals to DHS only when the employee chooses to contest a tentative nonconfirmation.
4. If the employee contests a tentative nonconfirmation issued by DHS, the Employer will instruct the

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employee to contact DHS through its toll-free hotline (as found on the referral letter) within eight Federal Government work days.

5. If the Employer finds a photo mismatch, the Employer must provide the photo mismatch tentative nonconfirmation notice and follow the instructions outlined in paragraph 1 of this section for tentative nonconfirmations, generally.

6. The Employer agrees that if an employee contests a tentative nonconfirmation based upon a photo mismatch, the Employer will send a copy of the employee's Form I-551, Form I-766, U.S. Passport, or passport card to DHS for review by:

- a. Scanning and uploading the document, or
- b. Sending a photocopy of the document by express mail (furnished and paid for by the employer).

7. The Employer understands that if it cannot determine whether there is a photo match/mismatch, the Employer must forward the employee's documentation to DHS as described in the preceding paragraph. The Employer agrees to resolve the case as specified by the DHS representative who will determine the photo match or mismatch.

8. DHS will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

9. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

ARTICLE IV SERVICE PROVISIONS

A. NO SERVICE FEES

1. SSA and DHS will not charge the Employer for verification services performed under this MOU. The Employer is responsible for providing equipment needed to make inquiries. To access E-Verify, an Employer will need a personal computer with Internet access.

ARTICLE V MODIFICATION AND TERMINATION

A. MODIFICATION

1. This MOU is effective upon the signature of all parties and shall continue in effect for as long as the SSA and DHS operates the E-Verify program unless modified in writing by the mutual consent of all parties.

2. Any and all E-Verify system enhancements by DHS or SSA, including but not limited to E-Verify checking against additional data sources and instituting new verification policies or procedures, will be covered under this MOU and will not cause the need for a supplemental MOU that outlines these changes.

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B. TERMINATION

1. The Employer may terminate this MOU and its participation in E-Verify at any time upon 30 days prior written notice to the other parties.
2. Notwithstanding Article V, part A of this MOU, DHS may terminate this MOU, and thereby the Employer's participation in E-Verify, with or without notice at any time if deemed necessary because of the requirements of law or policy, or upon a determination by SSA or DHS that there has been a breach of system integrity or security by the Employer, or a failure on the part of the Employer to comply with established E-Verify procedures and/or legal requirements. The Employer understands that if it is a Federal contractor, termination of this MOU by any party for any reason may negatively affect the performance of its contractual responsibilities. Similarly, the Employer understands that if it is in a state where E-Verify is mandatory, termination of this by any party MOU may negatively affect the Employer's business.
3. An Employer that is a Federal contractor may terminate this MOU when the Federal contract that requires its participation in E-Verify is terminated or completed. In such cases, the Federal contractor must provide written notice to DHS. If an Employer that is a Federal contractor fails to provide such notice, then that Employer will remain an E-Verify participant, will remain bound by the terms of this MOU that apply to non-Federal contractor participants, and will be required to use the E-Verify procedures to verify the employment eligibility of all newly hired employees.
4. The Employer agrees that E-Verify is not liable for any losses, financial or otherwise, if the Employer is terminated from E-Verify.

ARTICLE VI PARTIES

- A. Some or all SSA and DHS responsibilities under this MOU may be performed by contractor(s), and SSA and DHS may adjust verification responsibilities between each other as necessary. By separate agreement with DHS, SSA has agreed to perform its responsibilities as described in this MOU.
- B. Nothing in this MOU is intended, or should be construed, to create any right or benefit, substantive or procedural, enforceable at law by any third party against the United States, its agencies, officers, or employees, or against the Employer, its agents, officers, or employees.
- C. The Employer may not assign, directly or indirectly, whether by operation of law, change of control or merger, all or any part of its rights or obligations under this MOU without the prior written consent of DHS, which consent shall not be unreasonably withheld or delayed. Any attempt to sublicense, assign, or transfer any of the rights, duties, or obligations herein is void.
- D. Each party shall be solely responsible for defending any claim or action against it arising out of or related to E-Verify or this MOU, whether civil or criminal, and for any liability wherefrom, including (but not limited to) any dispute between the Employer and any other person or entity regarding the applicability of Section 403(d) of IIRIRA to any action taken or allegedly taken by the Employer.
- E. The Employer understands that its participation in E-Verify is not confidential information and may be disclosed as authorized or required by law and DHS or SSA policy, including but not limited to,

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Congressional oversight, E-Verify publicity and media inquiries, determinations of compliance with Federal contractual requirements, and responses to inquiries under the Freedom of Information Act (FOIA).

F. The individuals whose signatures appear below represent that they are authorized to enter into this MOU on behalf of the Employer and DHS respectively. The Employer understands that any inaccurate statement, representation, data or other information provided to DHS may subject the Employer, its subcontractors, its employees, or its representatives to: (1) prosecution for false statements pursuant to 18 U.S.C. 1001 and/or; (2) immediate termination of its MOU and/or; (3) possible debarment or suspension.

G. The foregoing constitutes the full agreement on this subject between DHS and the Employer.

To be accepted as an E-Verify participant, you should only sign the Employer's Section of the signature page. If you have any questions, contact E-Verify at 1-888-464-4218.

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Approved by:

Employer Forest Lake Community Development District	
Name (Please Type or Print) Darren De Santis	Title
Signature Electronically Signed	Date 01/26/2021
Department of Homeland Security – Verification Division	
Name (Please Type or Print)	Title
Signature Electronically Signed	Date

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Information Required for the E-Verify Program	
Information relating to your Company:	
Company Name	Forest Lake Community Development District
Company Facility Address	219 E. Livingston St Orlando, FL 32801
Company Alternate Address	
County or Parish	ORANGE
Employer Identification Number	844339417
North American Industry Classification Systems Code	925
Parent Company	
Number of Employees	1 to 4
Number of Sites Verified for	1

Company ID Number: 1634011

Are you verifying for more than 1 site? If yes, please provide the number of sites verified for in each State:

FLORIDA

1 site(s)

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Information relating to the Program Administrator(s) for your Company on policy questions or operational problems:

Name Kelly Adams
Phone Number (865) 717 - 7700
Fax Number
Email Address kadams@gmstnn.com

Name Darren A De Santis
Phone Number (954) 721 - 8681 ext. 208
Fax Number
Email Address ddesantis@gmssf.com

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SECTION VII

Hopping Green & Sams

Attorneys and Counselors

January 28, 2021

Forest Lake Community Development District
c/o Governmental Management Services-Central Florida
219 East Livingston Street
Orlando, Florida 32801

Re: Forest Lake Community Development District

Dear District Manager:

The fee agreement in place between our firm and the District contemplates annual adjustments to the hourly billing after an annual evaluation by our firm. The firm is respectfully submitting this notification of increase in our standard hourly rates. The District will still benefit from a reduction in hourly rates as an existing client of the firm. My hourly rate will be \$365. The hourly rate of the associate most likely to provide services to the District will adjust from \$265 to \$285. The rate for paralegal services will be \$160. The updated hourly rates will become effective with the February billing statement, covering January 2021 time.

As always, we will continue to implement cost-effective strategies to minimize legal expenses for the District while at the same time providing thoughtful and comprehensive services.

If you have any questions, please feel free to call. We thank you for the opportunity to be of service.

Sincerely,



Roy Van Wyk

RVW/lk

cc: Rennie Heath, Chairman

Accepted:

Chair, Board of Supervisors

Date: _____

SECTION VIII



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

February 11, 2021

Board of Supervisors
Forest Lake 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 Forest Lake Community Development District, Polk 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 Forest Lake 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.

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.

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 \$4,300 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 \$4,400, \$4,500, \$4,600 and \$4,700, 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. Provided that such information and any necessary feedback is provided on a timely basis, we will submit a preliminary draft audit report for your review no later than May 15 following the fiscal year for which the audit is conducted, and will submit a final audit report for your review no later than June 1 following the fiscal year for which the audit is conducted.

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 Forest Lake 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

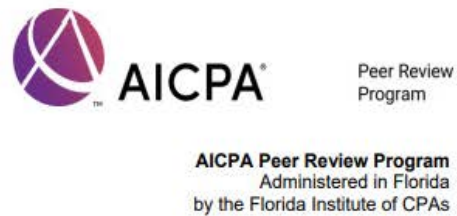
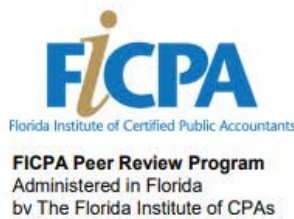
RESPONSE:

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

By: _____

Title: _____

Date: _____



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 IX



Marsha M. Faux, CFA, ASA
Polk County Property Appraiser
2021 Data Sharing and Usage Agreement

FOREST LAKE CDD

This Data Sharing and Usage Agreement, hereinafter referred to as "Agreement," establishes the terms and conditions under which the **FOREST LAKE CDD**, hereinafter referred to as **agency**, can acquire and use Polk County Property Appraiser data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

The confidentiality of personal identifying and location information including: names, physical/mailling/street addresses, parcel ID, legal property description, subdivision/neighborhood name, lot number, GPS coordinates, or any other descriptive property information that may reveal identity or home address pertaining to parcels owned by individuals that have received exempt / confidential status, hereinafter referred to as **confidential information**, will be protected as follows:

1. The **agency** will not release **confidential information** that may reveal identifying and location information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the **confidential information** in the results of data analysis (including maps) in any manner that would reveal personal identifying and location information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all state laws and regulations governing the confidentiality and exempt status of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to **confidential information** is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to **confidential information** is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying and location information is released.

The term of this Agreement shall commence on **January 1, 2021** and shall run until **December 31, 2021**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually to ensure all responsible parties are aware of and maintain the terms and conditions of this Data Sharing and Usage Agreement.

In witness of their agreement to the terms above, the parties or their authorized agents hereby affix their signatures.

POLK COUNTY PROPERTY APPRAISER

Signature: Marsha Faux
Print: Marsha M. Faux CFA, ASA
Title: Polk County Property Appraiser
Date: December 1, 2020

FOREST LAKE CDD

Signature: Jill Burns
Print: Jill Burns
Title: District Manager
Date: 12-2-2020

Please email the signed agreement to pataxroll@polk-county.net.

SECTION X

CONTRACT AGREEMENT

This Agreement made and entered into on Monday, December 07, 2020 by and between the Forest Lake Community Development District, a local unit of special purpose government of the State of Florida hereinafter referred to as the 'Special District', and Marsha M. Faux, Polk County Property Appraiser, a Constitutional Officer of the State of Florida, whose address is 255 North Wilson Ave., Bartow, FL 33830, hereinafter referred to as the 'Property Appraiser'.

1. Section 197.3632 Florida Statutes, provides that special assessments of non-ad valorem taxes levied by the Special District may be included in the assessment rolls of the County and collected in conjunction with ad valorem taxes as assessed by the Property Appraiser. Pursuant to that option, the Property Appraiser and the Special District shall enter into an agreement providing for reimbursement to the Property Appraiser of administrative costs, including costs of inception and maintenance, incurred as a result of such inclusion.
2. The parties herein agree that, for the 2021 tax year assessment roll, the Property Appraiser will include on the assessment rolls such special assessments as are certified to her by the Forest Lake Community Development District.
3. The term of this Agreement shall commence on January 1, 2021 or the date signed below, whichever is later, and shall run until December 31, 2021, the date of signature by the parties notwithstanding. This Agreement shall not automatically renew.
4. The Special District shall meet all relevant requirements of Section 197.3632 & 190.021 Florida Statutes.
5. The Special District shall furnish the Property Appraiser with up-to-date data concerning its boundaries and proposed assessments, and other information as requested by the Property Appraiser to facilitate in administering the non-ad valorem assessment in question. Specifically, if assessments will be included on the 2021 TRIM Notice, the Special District shall provide **proposed assessments no later than Friday, July 16, 2021**. The Special District's assessments shall, as far as practicable, be uniform (e.g. one uniform assessment for maintenance, etc.) to facilitate the making of the assessments by the mass data techniques utilized by the Property Appraiser.
6. The Special District shall certify to the Property Appraiser the Special District's annual installment and levy **no later than Wednesday, September 15, 2021**. The Property Appraiser shall, using the information provided by the Special District, place the Special District's non ad-valorem special assessments on properties within the district for inclusion on the 2021 tax roll.
7. The Property Appraiser shall be compensated by the Special District for the administrative costs incurred in carrying out this Agreement at the rate of 1% of the amount levied on the TRIM Notice or if the TRIM Notice is not used, the rate shall be 1% of the amount levied on the 2021 tax roll. For the TRIM Notice, the Property Appraiser will require **payment on or before Wednesday, September 15, 2021** for processing within the Property Appraiser budget year (October 1st – September 30th).
8. If the actual costs of performing the services under this agreement exceed the compensation provided for in Paragraph 7, the amount of compensation shall be the actual costs of performing the services under this agreement.
9. If tax roll corrections are requested by the Special District, the Property Appraiser shall be compensated by the Special District for the administrative costs incurred at the rate of \$5.00 for each tax roll correction exceeding ten (10) corrections per tax year.

The Special District shall indemnify and hold harmless, to the extent permitted by Florida law and without waiving its right of any applicable sovereign immunity, the Property Appraiser and all respective officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the Property Appraiser and all respective officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the negligent or intentional acts or omissions of the Special District or its employees, agents, servants, partners, principals, or subcontractors arising out of, relating to, or resulting from the performance of the Agreement. The Special District shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the Property Appraiser where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorneys' fees which may issue thereon.

EXECUTED By:


Special District Representative

Print name

Jill Burns
District manager 12-7-2020
Title Date

Marsha M. Faux, CFA, ASA
Polk County Property Appraiser
By:



Marsha M. Faux, Property Appraiser

SECTION XI

SECTION C

SECTION 1

FOREST LAKE
Community Development District

Summary of Checks

October 14, 2020 to February 22, 2021

Bank	Date	Check No.'s	Amount	
General Fund	10/22/20	43	\$	1,338.16
	11/18/20	44	\$	175.00
	12/9/20	45-53	\$	16,332.17
	1/7/21	54	\$	412.50
	1/25/21	55-56	\$	676.80
			\$	18,934.63
			\$	18,934.63

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
10/22/20	00010	9/30/20 1041549	202009 310-51300-48000		*	556.50	
		NOT BOS MEETING 9/8					
		9/30/20 1041549	202009 310-51300-48000		*	346.50	
		NOT CDD MEETING 9/18					
		9/30/20 1041549	202009 310-51300-48000		*	435.16	
		NOT BOS MEETING 9/28					
THE LEDGER/NEWS CHIEF							1,338.16 000043
11/18/20	00009	10/01/20 83685	202010 310-51300-54000		*	175.00	
		SPECIAL DISTRICT FEE FY21					
DEPARTMENT OF ECONOMIC OPPORTUNITY							175.00 000044
12/09/20	00005	10/20/20 AR102020	202010 310-51300-11000		*	200.00	
		SUPERVISOR MTG 10/20/20					
ANDREW RHINEHART							200.00 000045
12/08/20	99999	12/08/20 VOID	202012 000-00000-00000		C	.00	
		VOID CHECK					
*****INVALID VENDOR NUMBER*****							.00 000046
12/09/20	00001	10/01/20 15	202010 310-51300-34000		*	2,916.67	
		MANAGEMENT FEES OCT 20					
		10/01/20 15	202010 310-51300-35200		*	100.00	
		TECHNOLOGY FEES OCT 20					
		10/01/20 15	202010 310-51300-34000		*	416.67	
		DISSEMINATION SVCS OCT 20					
		10/01/20 15	202010 310-51300-51000		*	5.18	
		OFFICE SUPPLIES					
		10/01/20 15	202010 310-51300-42000		*	3.06	
		POSTAGE					
		10/01/20 15	202010 310-51300-42500		*	38.10	
		COPIES					
		11/01/20 16	202011 310-51300-34000		*	2,916.67	
		MANAGEMENT FEES NOV/2020					
		11/01/20 16	202011 310-51300-35200		*	100.00	
		INFORMATION TECH NOV/2020					
		11/01/20 16	202011 310-51300-31300		*	416.67	
		DISSEMINATION NOV/2020					
		11/01/20 16	202011 310-51300-51000		*	2.71	
		OFFICE SUPPLIES					
		11/01/20 16	202011 310-51300-42000		*	3.50	
		POSTAGE					
		11/01/20 16	202011 310-51300-42500		*	8.70	
		COPIES					
		12/01/20 17	202012 310-51300-34000		*	2,916.67	
		MANAGEMENT FEE DEC/20					

FORL FOREST LAKE CD KCOSTA

*** CHECK DATES 10/14/2020 - 02/22/2021 ***
 FOREST LAKE CDD
 BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		12/01/20	17 202012 310-51300-35200		*	100.00	
			INFORMATION TECH DEC/2020				
		12/01/20	17 202012 310-51300-31300		*	416.67	
			DISSEMINATION DEC/2020				
		12/01/20	17 202012 310-51300-51000		*	.06	
			OFFICE SUPPLIES				
		12/01/20	17 202012 310-51300-42000		*	1.00	
			POSTAGE				
				GOVERNMENTAL MANAGEMENT SERVICES-			10,362.33 000047
12/09/20	00002	9/29/20	117307 202008 310-51300-31500		*	1,855.50	
			MONTHLY GENERAL COUNSEL				
		10/27/20	118000 202009 310-51300-31500		*	1,141.50	
			CONFER/PREPARE/PERFORM				
		11/30/20	118751 202010 310-51300-31500		*	1,463.00	
			ATTEND/PREPARE/CONFER				
				HOPPING GREEN & SAMS			4,460.00 000048
12/09/20	00006	10/20/20	LS102020 202010 310-51300-11000		*	200.00	
			SUPERVISOR MTG 10/20/20				
				LAUREN OAKLEY SCHWENK			200.00 000049
12/09/20	00003	10/20/20	MC102020 202010 310-51300-11000		*	200.00	
			SUPERVISOR MTG 10/20/20				
				MATTHEW CASSIDY			200.00 000050
12/09/20	00004	10/20/20	PM102020 202010 310-51300-11000		*	200.00	
			SUPERVISOR MTG 10/20/20				
				PATRICK MARONE			200.00 000051
12/09/20	00007	10/20/20	RH102020 202010 310-51300-11000		*	200.00	
			SUPERVISOR MTG 10/20/20				
				RENNIE HEATH			200.00 000052
12/09/20	00010	10/31/20	1042306 202010 310-51300-48000		*	509.84	
			NOT OF AUDITOR 10/13/2020				
				THE LEDGER/NEWS CHIEF			509.84 000053
1/07/21	00002	12/17/20	119103 202011 310-51300-31500		*	412.50	
			REVIEW/CONFER/PREPARE				
				HOPPING GREEN & SAMS			412.50 000054
1/25/21	00010	12/29/20	1043693 202012 310-51300-48000		*	421.16	
			BOS MEETING DATES				
				THE LEDGER/NEWS CHIEF			421.16 000055

FORL FOREST LAKE CD KCOSTA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/11/21	00002	12/31/20 120013	202012 310-51300-31500		*	255.64	
		PREPARE DOC TO DISTRICT		HOPPING GREEN & SAMS			255.64 000056
-----							-----
TOTAL FOR BANK A						18,934.63	
TOTAL FOR REGISTER						18,934.63	

FORL FOREST LAKE CD KCOSTA

SECTION 2

Forest Lake
Community Development District

Unaudited Financial Reporting
January 31, 2021



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Forest Lake
Community Development District
Combined Balance Sheet
January 31, 2021

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
<u>Cash:</u>				
Operating Account	\$ 4,836	\$ -	\$ -	\$ 4,836
<u>Series 2020</u>				
Reserve	\$ -	\$ 505,200	\$ -	\$ 505,200
Interest	\$ -	\$ 198,264	\$ -	\$ 198,264
Revenue	\$ -	\$ 11	\$ -	\$ 11
Construction	\$ -	\$ -	\$ 4,356,910	\$ 4,356,910
Cost Of Issuance	\$ -	\$ -	\$ 0	\$ 0
Total Assets	\$ 4,836	\$ 703,475	\$ 4,356,910	\$ 5,065,221
Liabilities:				
Accounts Payable	\$ 3,693	\$ -	\$ -	\$ 3,693
Retainage Payable	\$ -	\$ -	\$ 70,555	\$ 70,555
Total Liabilities	\$ 3,693	\$ -	\$ 70,555	\$ 74,247
Fund Balances:				
Unassigned	\$ 1,143	\$ -	\$ -	\$ 1,143
Assigned for Debt Service	\$ -	\$ 703,475	\$ -	\$ 703,475
Assigned for Capital Projects	\$ -	\$ -	\$ 4,286,355	\$ 4,286,355
Total Fund Balances	\$ 1,143	\$ 703,475	\$ 4,286,355	\$ 4,990,974
Total Liabilities & Fund Balance	\$ 4,836	\$ 703,475	\$ 4,356,910	\$ 5,065,221

Forest Lake
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2021

	Adopted Budget	Prorated Budget Thru 01/31/21	Actual Thru 01/31/21	Variance
Revenues				
Developer Contributions	\$ 165,127	\$ 20,000	\$ 20,000	\$ -
Total Revenues	\$ 165,127	\$ 20,000	\$ 20,000	\$ -
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 4,000	\$ 1,000	\$ 3,000
Engineering	\$ 15,000	\$ 5,000	\$ -	\$ 5,000
Attorney	\$ 25,000	\$ 8,333	\$ 2,131	\$ 6,202
Annual Audit	\$ 3,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 650	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ 1,667	\$ 1,667	\$ (0)
Trustee Fees	\$ 3,550	\$ -	\$ -	\$ -
Management Fees	\$ 35,000	\$ 11,667	\$ 11,667	\$ (0)
Information Technology	\$ 2,350	\$ 783	\$ 400	\$ 383
Telephone	\$ 300	\$ 100	\$ -	\$ 100
Postage & Delivery	\$ 1,000	\$ 333	\$ 11	\$ 322
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Printing & Binding	\$ 1,000	\$ 333	\$ 47	\$ 287
Legal Advertising	\$ 10,000	\$ 3,333	\$ 931	\$ 2,402
Other Current Charges	\$ 5,000	\$ 1,667	\$ 463	\$ 1,203
Office Supplies	\$ 625	\$ 208	\$ 8	\$ 200
Travel Per Diem	\$ 660	\$ 220	\$ -	\$ 220
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 130,310	\$ 42,820	\$ 23,500	\$ 19,320
<u>Operations and Maintenance Expenses</u>				
Field Expenses				
Property Insurance	\$ 5,000	\$ -	\$ -	\$ -
Field Management	\$ 6,250	\$ -	\$ -	\$ -
Landscape Maintenance	\$ 11,650	\$ -	\$ -	\$ -
Landscape Replacement	\$ 1,042	\$ -	\$ -	\$ -
Streetlights	\$ 5,250	\$ -	\$ -	\$ -
Electric	\$ 833	\$ -	\$ -	\$ -
Water & Sewer	\$ 417	\$ -	\$ -	\$ -
Sidewalk & Asphalt Maintenance	\$ 208	\$ -	\$ -	\$ -
Irrigation Repairs	\$ 1,042	\$ -	\$ -	\$ -
General Repairs & Maintenance	\$ 2,083	\$ -	\$ -	\$ -
Contingency	\$ 1,042	\$ -	\$ -	\$ -
Total Operations and Maintenance Expenses	\$ 34,817	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -	\$ -	\$ (3,500)	
Fund Balance - Beginning	\$ -		\$ 4,643	
Fund Balance - Ending	\$ -		\$ 1,143	

Forest Lake
Community Development District
Debt Service Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/21	Thru 01/31/21	Variance
Revenues				
Interest	\$ -	\$ -	\$ 11	\$ 11
Total Revenues	\$ -	\$ -	\$ 11	\$ 11
Expenditures:				
Interest Expense - 11/1	\$ -	\$ -	\$ -	\$ -
Principal Expense - 5/1	\$ -	\$ -	\$ -	\$ -
Interest Expense - 5/1	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -		\$ 11	
Fund Balance - Beginning	\$ -		\$ 703,464	
Fund Balance - Ending	\$ -		\$ 703,475	

Forest Lake
Community Development District
Capital Projects Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/21	Thru 01/31/21	Variance
Revenues				
Interest	\$ -	\$ -	\$ 98	\$ 98
Total Revenues	\$ -	\$ -	\$ 98	\$ 98
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 2,232,549	\$ (2,232,549)
Capital Outlay - Cost Of Issuance	\$ -	\$ -	\$ 7,175	\$ (7,175)
Total Expenditures	\$ -	\$ -	\$ 2,239,724	\$ (2,239,724)
Excess Revenues (Expenditures)	\$ -		\$ (2,239,625)	
Fund Balance - Beginning	\$ -		\$ 6,525,980	
Fund Balance - Ending	\$ -		\$ 4,286,355	

Forest Lake
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Developer Contributions	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20,000
Total Revenues	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20,000
Expenditures:													
<i>General & Administrative:</i>													
Supervisor Fees	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney	\$ 1,463	\$ 413	\$ 256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,131
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,667
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11,667
Information Technology	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	400
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage & Delivery	\$ 3	\$ 4	\$ 1	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Printing & Binding	\$ 38	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47
Legal Advertising	\$ 510	\$ -	\$ 421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	931
Other Current Charges	\$ -	\$ -	\$ 343	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	463
Office Supplies	\$ 5	\$ 3	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative:	\$ 11,628	\$ 3,861	\$ 4,454	\$ 3,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	23,500
<u>Operations and Maintenance Expenses</u>													
Field Expenses													
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Field Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Operations and Maintenance Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 11,628	\$ 3,861	\$ 4,454	\$ 3,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	23,500
Excess Revenues (Expenditures)	\$ 8,372	\$ (3,861)	\$ (4,454)	\$ (3,558)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(3,500)

Forest Lake
Community Development District
Developer Contributions/Due from Developer

Funding Request #	Prepared Date	Payment Received Date	Check/Wire Amount	Total Funding Request	General Fund Portion (FY20)	General Fund Portion (FY21)	Over and (short) Balance Due
FY20							
1	12/17/19	2/26/20	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00		\$ -
2	3/26/20	5/19/20	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00		\$ -
3	6/11/20	6/16/20	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00		\$ -
FY21							
1	10/15/20			\$ 20,000.00		\$ 20,000.00	\$ 20,000.00
Due from Developer			\$ 80,000.00	\$ 100,000.00	\$ 80,000.00	\$ 20,000.00	\$ 20,000.00

Total Developer Contributions FY21

\$ 20,000.00

Forest Lake
Community Development District
Special Assessment Revenue Bonds, Series 2020
Construction Account Schedule

Date	Request #	Contractor	Description	Amount
Fiscal Year 2021				
10/7/20	1	Hopping Green & Sams	Invoice # 116884 - Engineer Services thru 7/31/20	\$ 1,326.75
10/12/20	2	JMBI Real Estate LLC	Invoice # 752 - Construction Management 9/1/20 - 9/15/20	\$ 3,000.00
10/12/20	3	Atlantic TNG LLC	Invoice #'s: 131650, 131649, 131676, 131697, 131724, 131745 & 131746 - Construction Materials	\$ 25,956.85
10/12/20	4	Cassidy Holdings, LLC	Reimbursement for Eligible Expenses	\$ 1,670.93
10/12/20	5	Cassidy Holdings Group Inc.	Reimbursement for Eligible Expenses	\$ 147,651.00
10/12/20	6	JMBI Real Estate LLC	Reimbursement for Eligible Expenses	\$ 399,071.36
10/15/20	7	RIPA & Associates, LLC	Pay Application # 2 thru 8/31/20	\$ 93,823.65
10/15/20	8	RIPA & Associates, LLC	Pay Application # 1 thru 8/31/20	\$ 66,600.00
10/26/20	9	Hopping Green & Sams	Invoice # 117308 - Project Construction services	\$ 1,952.50
10/26/20	10	RIPA & Associates, LLC	Pay Application # 4 thru 10/31/20	\$ 333,927.34
10/26/20	11	Furr, Wegman & Banks Architects, P.A.	Invoice # 1948.01 - Forest Lake Amenity Center Services	\$ 8,000.00
11/5/20	12	JMBI Real Estate LLC	Invoice # 767 - Construction Management 10/1/20 - 10/15/20	\$ 3,000.00
11/6/20	13	RIPA & Associates, LLC	Pay Application # 3 thru 9/30/20	\$ 474,568.57
11/6/20	14	Hornor Environmental Professionals, Inc.	Invoice # 216917 - Services for September 2020	\$ 3,838.75
11/6/20	15	JMBI Real Estate LLC	Invoice # 777 - Construction Management from 10/16/20 - 10/31/20	\$ 3,000.00
11/6/20	16	Atlantic TNG LLC	Invoice #'s 131979, 132002, 132071, 132124, 131769, 131790, 131920, 131831, 132186, 132142, 132050, 132120, 131924, 131896 - Construction Materials	\$ 135,676.15
11/6/20	17	Core & Main	Invoice #'s N089095 & N105448 - Construction Materials	\$ 48,728.96
11/18/20	18	JMBI Real Estate LLC	Reimbursement for Woods & Associates for invoice # 820	\$ 200.00
11/18/20	19	Hopping Green & Sams	Invoice # 118001 - Project Construction thru 9/30/20	\$ 175.50
11/18/20	20	JMBI Real Estate LLC	Invoice #'s 740 & 762 - Construction Management 8/16/20-8/31/20 & 9/16/20-9/30/20	\$ 6,000.00
12/7/20	21	Wood & Associates Engineering LLC	Invoice # 882 - Engineer Services from 8/17/20 - 11/2/20	\$ 2,500.00
12/7/20	22	Greenberg Traurig	Invoice # 5533223 - Service Company Charges	\$ 639.00
12/7/20	23	RIPA & Associates, LLC	Pay Application # 5 thru 11/30/20	\$ 337,675.73
12/7/20	24	JMBI Real Estate LLC	Invoice # 789 - Construction Management for 11/1/20 - 11/15/20	\$ 3,000.00
12/7/20	25	Atlantic TNG LLC	Invoice #'s 132260, 132286, 132312, 132331, 132357, 132410, 132501, 123428, 132584, 132627, 132632, 132708 & 132162 - Construction Materials	\$ 44,490.40
12/7/20	26	Marolf Environmental	Invoice # 11-020-20LS - Construction Materials	\$ 91,398.73
12/11/20	27	Core & Main	Invoice #'s N097182, N097205, N105469, N105471, N113779, N121552, N081599, N020336, N051078, N056571, N020444, N026683 & N020509 - Construction Supplies	\$ 181,471.71
12/21/20	28	Furr, Wegman & Banks Architects, P.A.	Invoice # 1948.02 - Forest Lake Amenity Center	\$ 3,735.00
12/21/20	29	Atlantic TNG LLC	Invoice #'s 132790, 132848, 132913 & 132995 - Construction Materials	\$ 10,162.15
12/30/20	30	RIPA & Associates, LLC	Pay Application # 6 thru 12/31/20	\$ 621,620.73
1/22/21	31	Core & Main	Invoice #'s N121559, 146080, 146116, 154190, 093439, 502822, 093567, 502854, 093599, 185354, 020471, 201084, 093452, 093573, 188021, 188154, 188156, 231969, 219838, 342506 - Construction Materials	\$ 294,661.28
12/28/20	32	Wood & Associates Engineering LLC	Invoice # 929 & 930 - Forest Lake & Amenity service from 8/17/20 thru 11/2/20	\$ 1,871.25
1/6/21	33	Atlantic TNG LLC	Invoice #'s 131867, 131810 & 131837 - Construction Materials	\$ 10,133.65
1/13/21	34	Core & Main	Invoice # N261480 - Construction Materials	\$ 20,539.00
1/13/21	35	JMBI Real Estate LLC	Invoice # 799 - Construction Management from 11/16/20 - 11/30/20	\$ 3,000.00
1/5/21	36	JMBI Real Estate LLC	Invoice # 808 - Construction Management from 12/1/20 - 12/15/20	\$ 3,000.00
1/13/21	37	JMBI Real Estate LLC	Invoice # 829 - Construction Management from 12/16/20 - 12/31/20	\$ 3,000.00
1/13/21	38	Duke Energy	Invoice # F3819249803 - Customer Contribution	\$ 67,967.46
1/19/21	39	G.B. Collins Engineering	Invoice # 8051 - Final Pool Plans	\$ 7,150.00
				TOTALS \$ 3,466,184.40
Fiscal Year 2021				
10/1/20		Interest		\$ 2.57
11/1/20		Interest		\$ 37.34
12/1/20		Interest		\$ 30.51
1/5/21		Interest		\$ 27.90
				TOTALS \$ 98.32
				Acquisition/Construction Fund at 9/24/20 \$ 7,822,995.98
				Inflows through 1/31/21 \$ 98.32
				Outflows thru 1/31/21 \$ (3,466,184.40)
				Remaining Acquisition/Construction Fund \$ 4,356,909.90

SECTION 3

Requisition	Payee/Vendor	Amount
1	Hopping, Green & Sams	\$ 1,326.75
2	JMBI Real Estate, LLC	\$ 3,000.00
3	Atlantic TNG, LLC	\$ 25,956.85
4	Cassidy Holdings, LLC	\$ 1,670.93
5	Cassidy Holdings Group, Inc	\$ 147,651.00
6	JMBI Real Estate, LLC	\$ 399,071.36
7	RIPA & Associates, LLC	\$ 93,823.65
8	RIPA & Associates, LLC	\$ 66,600.00
9	Hopping, Green & Sams	\$ 1,952.50
10	RIPA & Associates, LLC	\$ 333,927.34
11	Furr, Wegman & Banks Architects, P.A.	\$ 8,000.00
12	JMBI Real Estate, LLC	\$ 3,000.00
13	RIPA & Associates, LLC	\$ 474,568.57
14	Horner Environmental Professionals, Inc	\$ 3,838.75
15	JMBI Real Estate, LLC	\$ 3,000.00
16	Atlantic TNG, LLC	\$ 135,676.15
17	Core & Main	\$ 48,728.96
18	JMBI Real Estate, LLC	\$ 200.00
19	Hopping, Green & Sams	\$ 175.50
20	JMBI Real Estate, LLC	\$ 6,000.00
21	Wood & Associates Engineering, LLC	\$ 2,500.00
22	Greenberg Traurig	\$ 639.00
23	RIPA & Associates, LLC	\$ 337,675.73
24	JMBI Real Estate, LLC	\$ 3,000.00
25	Atlantic TNG, LLC	\$ 44,490.40
26	Marolf Environmental	\$ 91,398.73
27	Core & Main	\$ 181,471.71
28	Furr, Wegman & Banks Architects, P.A.	\$ 3,735.00
29	Atlantic TNG, LLC	\$ 10,162.15
30	RIPA & Associates, LLC	\$ 621,620.73
31	Core & Main	\$ 294,661.28
32	Wood & Associates Engineering, LLC	\$ 1,871.25
33	Atlantic TNG, LLC	\$ 10,133.65
34	Core & Main	\$ 20,539.00
35	JMBI Real Estate, LLC	\$ 3,000.00
36	JMBI Real Estate, LLC	\$ 3,000.00
37	JMBI Real Estate, LLC	\$ 3,000.00
38	Duke Energy	\$ 67,967.46
39	G.B. Collins Engineering	\$ 7,150.00
40	Florida Wall Concepts, Inc	\$ 7,323.75
41	Atlantic TNG, LLC	\$ 3,663.20
42	Atlantic TNG, LLC	\$ 3,356.35
43	JMBI Real Estate, LLC	\$ 3,000.00
44	JMBI Real Estate, LLC	\$ 3,000.00

45	RIPA & Associates, LLC	\$	446,095.15
46	RIPA & Associates, LLC	\$	131,906.11
	TOTAL	\$	4,064,528.96