

*Forest Lake
Community Development District*

Meeting Agenda

November 1, 2022

AGENDA

Forest Lake

Community Development District

219 East Livingston Street, Orlando, Florida 32801

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

October 25, 2022

Board of Supervisors Forest Lake Community Development District

Dear Board Members:

A Landowners' Meeting and Board of Supervisors Meeting of the Forest Lake Community Development District will be held Tuesday, November 1, 2022, at 10:00 AM at the Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880.

*****Landowners' wishing to cast votes in the Landowners' Election must attend IN PERSON, voting is not allowed via Zoom*****

Zoom Video Link: <https://us06web.zoom.us/j/81805377676>

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

Meeting ID: 818 0537 7676

Following is the advance agenda for the meeting:

Landowners' Meeting

1. Determination of Number of Voting Units Represented
2. Call to Order
3. Election of Chairman for the Purpose of Conducting the Landowners' Meeting
4. Nominations for the Position of Supervisor
5. Casting of Ballots
6. Ballot Tabulation
7. Landowner's Questions and Comments
8. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (¹Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Organizational Matters

¹ Comments will be limited to three (3) minutes

- A. Administration of Oaths of Office to Newly Elected Board Members
 - B. Consideration of Resolution 2023-01 Canvassing and Certifying the Results of the Landowners' Election
 - C. Election of Officers
 - D. Consideration of Resolution 2023-02 Electing Officers
- 4. Approval of Minutes from the August 2, 2022 Board of Supervisors Meeting
- 5. Consideration of Engagement Letter for Fiscal Year 2022 Audit Services from Grau & Associates
- 6. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - i. Consideration of Proposal for Additional Speed Limit Signs (*to be provided under separate cover*)
 - D. District Manager's Report
 - i. Discussion Regarding Street Parking Complaints and Status of Construction Completion
 - ii. Approval of Check Register
 - iii. Balance Sheet and Income Statement
 - iv. Ratification of Summary of Series 2022 (AA2) Requisitions #1 to #28
- 7. Other Business
- 8. Supervisors Requests and Audience Comments
- 9. Adjournment

Landowners' Meeting

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
FOREST LAKE COMMUNITY DEVELOPMENT DISTRICT FOR
THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **Tuesday, November 1, 2022**

TIME: **10:00 AM**

LOCATION: **Holiday Inn--Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880**

Pursuant to Chapter 190, Florida Statutes, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), Florida Statutes.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. Please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

Five (5) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The three candidates receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

Board of Supervisors Meeting

SECTION III

SECTION B

RESOLUTION 2023-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FOREST LAKE COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNER'S ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Forest Lake Community Development District ("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, pursuant to Section 190.006(2), Florida Statutes, a landowners meeting is required to be held within 90 days of the District's creation and every two years following the creation of the District for the purpose of electing supervisors of the District; and

WHEREAS, such landowners meeting, the Minutes of which shall be attached hereto as **Exhibit A**, was held on November 1, 2022, immediately prior to the meeting of the District's Board of Supervisors, and at which the below recited persons were duly elected by virtue of the votes cast in his/her favor; and

WHEREAS, the Board of Supervisors of the District, by means of this Resolution, desires to canvas the votes and declare and certify the results of said election.

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

SECTION 1. The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as shown:

_____	Seat 3	Votes _____
_____	Seat 4	Votes _____
_____	Seat 5	Votes _____

SECTION 2. In accordance with Section 190.006(2), *Florida Statutes*, and by virtue of the number of votes cast for the Supervisor, the above-named persons are declared to have been elected for the following terms of office:

_____	4 Year Term
_____	4 Year Term
_____	2 Year Term

SECTION 3. This resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 1st day of November 2022.

ATTEST:

**FOREST LAKE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Minutes of Landowner Meeting and Election

SECTION D

RESOLUTION 2023-02

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FOREST LAKE
COMMUNITY DEVELOPMENT DISTRICT ELECTING THE OFFICERS OF
THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the 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 within Polk County, Florida; and

WHEREAS, the Board of Supervisors of the District (“Board”) desires to elect the Officers of the District.

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

SECTION 1. The following persons are elected to the offices shown:

Chairperson	_____
Vice Chairperson	_____
Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____

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

PASSED AND ADOPTED this 1st day of November 2022.

ATTEST:

**FOREST LAKE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

MINUTES

**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, **August 2, 2022** at 2:34 p.m. at 346 E. Central Ave., Winter Haven, Florida.

Present and constituting a quorum:

Lauren Schwenk
Andrew Rhinehart
Matthew Cassidy

Vice Chairman
Assistant Secretary
Assistant Secretary

Also present were:

Jill Burns
Lauren Gentry *via Zoom*
Jarett Wright
Chuck Cavaretta

District Manager, GMS
District Counsel, KE Law Group
Field Management, GMS
Appointed as an Assistant Secretary

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns stated that there were no members of the public present or joining the meeting by Zoom.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Resignation from Patrick Marone

Ms. Burns asked for a motion to accept the resignation from Patrick Marone.

On MOTION by Ms. Schwenk, seconded by Mr. Rhinehart, with all in favor, Accepting the Resignation from Patrick Marone, was approved.

B. Appointment to Fill the Vacant Board Seat

Ms. Burns asked the Board if there was a nomination to fill the vacant seat. Ms. Schwenk nominated Chuck Cavaretta.

On MOTION by Ms. Schwenk, seconded by Mr. Rhinehart, with all in favor, Nominating Chuck Cavaretta to the Board of Supervisors, was approved.

C. Administration of Oath to Newly Appointed Supervisor

Ms. Burns administered the oath of office to Chuck Cavaretta.

D. Consideration of Resolution 2022-08 Appointing Assistant Secretary

Ms. Burns noted that this resolution appoints Chuck Cavaretta as an Assistant Secretary. The Board had no questions on the resolution.

On MOTION by Mr. Cassidy, seconded by Mr. Rhinehart, with all in favor, Resolution 2022-08 Appointing Chuck Cavaretta as an Assistant Secretary, was approved.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the May 3, 2022 Board of Supervisors Meeting and May 18, 2022 Continued Board of Supervisors Meeting

Ms. Burns asked for any questions, comments, or corrections to the May 3, 20202 meeting and May 18, 2022 continued meeting minutes. The Board had no changes or corrections.

On MOTION by Mr. Rhinehart, seconded by Mr. Cassidy, with all in favor, the Minutes of the May 3, 2022 Board of Supervisors Meeting and the May 18, 2022 Continued Board of Supervisors Meeting, were approved.

FIFTH ORDER OF BUSINESS

Public Hearings

A. Public Hearing on the Adoption of the Fiscal Year 2023 Budget

Ms. Burns noted that this public hearing had been advertised in the paper.

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

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

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

i. Consideration of Resolution 2022-09 Adopting the District's Fiscal Year 2023 Budget and Appropriating Funds

Ms. Burns noted that this resolution was included in the agenda package. She stated that this budget had not changed much since the Board saw it at the last meeting. She also stated that they had updated the actuals since the last meeting. She noted that she made a couple of minor revisions.

Ms. Burns noted that the current assessment amount for platted lots was \$748.68. She explained that the proposed amount in this budget was \$974.90 and that the increase on this one was \$226.22. She stated that the main increase that they were seeing was for the last phase of landscaping and the streetlights. She explained that they had a full year of actual contracts for the amenity in place. She noted that there was an increase to the security and the playground. She anticipated that it would go up again once construction was complete because they had about \$5,000 set aside as a capital reserve. She noted that the number would be \$974.90.

On MOTION by Mr. Rhinehart, seconded by Mr. Cassidy, with all in favor, Resolution 2022-09 Adopting the District's Fiscal Year 2023 Budget and Appropriating Funds, was approved.

B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments

Ms. Burns stated that a mailed notice was sent to all property owners and it was published in an ad as well.

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

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

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

ii. Consideration of Resolution 2022-10 Imposing Special Assessments and Certifying an Assessment Roll

Ms. Burns noted that this resolution was included in the agenda package and that the tax roll was attached to the resolution. She asked if anyone had any questions. Hearing none,

On MOTION by Mr. Rhinehart, seconded by Mr. Cassidy, with all in favor, Resolution 2022-10 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

SIXTH ORDER OF BUSINESS

**Consideration of Resolution 2022-11
Designation of a Regular Monthly Meeting
Date, Time, and Location for Fiscal Year
2023**

Ms. Burns stated that this resolution would be on the first Tuesday of the month at 10:00 a.m. and it was moved to the Holiday Inn.

On MOTION by Mr. Rhinehart, seconded by Mr. Cassidy, with all in favor, Resolution 2022-11 Designating a Regular Monthly Meeting for the First Tuesday at 10:00 a.m. at the Holiday Inn, was approved as amended.

SEVENTH ORDER OF BUSINESS

**Consideration of Resolution 2022-12
Designating a Date, Time, and Location
for a Landowners' Meeting and Election**

Ms. Burns stated this resolution sets the date for the Landowners' election for the first Tuesday of November at 10:00 a.m. at the hotel which lined up with their meeting date.

On MOTION by Mr. Rhinehart, seconded by Mr. Cavaretta, with all in favor, Resolution 2022-12 Designating a Date for the First Tuesday of November at 10:00 a.m. at the Holiday Inn Hotel for the Landowners' Meeting and Election, was approved.

EIGHTH ORDER OF BUSINESS

**Consideration of Resolution 2022-13
Ratifying Series 2022 (Assessment Area
Two Project) Bonds**

Ms. Burns stated that this resolution ratified, confirmed, and approved all the actions taken by the District Chair, officers, and staff in issuance of the Series 2022 bonds.

On MOTION by Mr. Cavaretta, seconded by Mr. Rhinehart, with all in favor, Resolution 2022-13 Ratifying Series 2022 (Assessment Area Two Project) Bonds, was approved.

NINTH ORDER OF BUSINESS

**Consideration of Amended and Restated
Disclosure of Public Financing**

Ms. Burns stated that this had been updated to add the most recent bond issuance.

On MOTION by Mr. Rhinehart, seconded by Mr. Cassidy, with all in favor, the Amended and Restated Disclosure of Public Financing, was approved.

TENTH ORDER OF BUSINESS

**Consideration of Proposal from AMTEC
for Series 2022 (Assessment Area Two
Project) Arbitrage Rebate Services**

Ms. Burns stated that this proposal from AMTEC was \$450 annually for the Series 2022 (Assessment Area Two Project) arbitrage rebate services.

On MOTION by Mr. Rhinehart, seconded by Mr. Cavaretta, with all in favor, the Proposal from AMTEC for \$450 for the Series 2022 (Assessment Area Two Project) Arbitrage Rebate Services, was approved.

ELEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Gentry had nothing further to report.

B. Engineer**i. Ratification of Stormwater Needs Analysis Report**

Ms. Burns stated that they had ratification of the stormwater needs analysis report, which was submitted to the state by the June 30th deadline.

On MOTION by Mr. Rhinehart, seconded by Mr. Cassidy, with all in favor, the Stormwater Needs Analysis Report, was ratified.

C. Field Manager's Report

Mr. Wright stated that they were keeping up with the landscaping. He noted that they repaired the damaged monument sign. He explained that they replaced palms at the amenity center. He noted that they added a cover to the pool lift to try to prevent graffiti. He also noted that the entry gate keycard system was repaired, the playground was installed with the shade structure, but the swings were still pending installment. He stated that the mailbox lighting was being scheduled for installment. He stated that the biggest issue was the sod. He explained that they did a bad job of installing the sod in the area and along the pond. He noted that they had withheld \$50,000 in that proposal to make any adjustments. He stated that they were working with getting proposals to start replacing the priority areas of that sod and that they would work within the budget. He noted that they were coordinating to prepare for a perimeter fence along Tract D. He noted that a lot of people were starting to park at the amenity center overnight, so they were going to put up some no parking signs.

D. District Manager's Report**i. Approval of the Check Register**

Ms. Burns presented the check register and stated that the total was \$177,898.98 through July 25, 2022. She asked for any questions. Hearing none, there was a motion to approve.

On MOTION by Mr. Cavaretta, seconded by Mr. Rhinehart, 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 that they were through June 30, 2022. There was no action that needed to be taken.

iii. Ratification of Requisitions

a) Summary of Series 2022 #1 through #10

Ms. Burns presented the Series 2022 Requisitions #1 through #10.

On MOTION by Mr. Rhinehart, seconded by Mr. Cassidy, with all in favor, the Series 2022 Requisitions #1 through #10, were ratified.

TWELFTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

THIRTEENTH ORDER OF BUSINESS

**Supervisors Requests and Audience
Comments**

There being none, the next item followed.

FOURTEENTH ORDER OF BUSINESS

Adjournment

Ms. Burns adjourned the meeting.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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October 14, 2022

Board of Supervisors
Forest Lake Community Development District
219 East 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, 2022. 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, 2022. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2022 audit.

Accounting principles 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

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

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 nonaudit 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 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. 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 designing, implementing 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 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.

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 relating to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

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

Our fee for these services will not exceed \$6,500 for the September 30, 2022 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

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

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

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

The District has the option to terminate this agreement with or without cause by providing 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 effective termination of this agreement, subject to whatever claims or off-sets 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 terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. 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: _____



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



Peer Review
Program

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

February 20, 2020

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

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION VI

SECTION C

Forest Lake CDD

Field Management Report



November 01st, 2022

Clayton Smith

Field Services Manager

GMS

Complete

Amenity Review

- ✚ Monitoring facility and maintenance contracts.
- ✚ Facility pre and post storm preparations were completed.
- ✚ Installed a UPS for electrical room. installed.



Complete

Landscape Review and General Maint.

- ✚ Monitoring site with landscaper.
- ✚ Replaced damaged keycard reader and repaired another.
- ✚ Repaired pool entry door handle.
- ✚ Approved solar lights were installed at mailboxes.



Complete

Sod

✚ Sod was installed in Tracts G and D as approved.



In Progress

Hurricane Cleanup and Repairs

- ✚ Gathering repair pricing for playground shade.
- ✚ Working in phases to repair downed and damaged fencing.
- ✚ Coordinating with landscaper to straighten trees.



Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-201-1514, or by email at csmith@gmscfl.com. Thank you.

Respectfully,
Clayton Smith

SECTION 1

*Item will be
provided under
separate cover.*

SECTION D

SECTION 1

Rough Count Unfinished Homes

SECTION 2

Forest Lake

Community Development District

Summary of Checks

July 26, 2022 to October 24, 2022

Bank	Date	Check No.'s	Amount
General Fund	8/12/22	224-230	\$ 9,231.10
	8/19/22	231	\$ 2,759.00
	8/22/22	232-236	\$ 12,683.58
	8/26/22	237-238	\$ 46,282.50
	9/2/22	239-242	\$ 56,300.20
	9/13/22	243	\$ 50,000.00
	9/16/22	244-247	\$ 27,481.42
	9/21/22	248-249	\$ 4,809.74
	10/10/22	250-254	\$ 5,781.96
	10/24/22	255-261	\$ 20,464.54
			<hr/>
			\$ 235,794.04
			<hr/>
			\$ 235,794.04

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/02/22	00028	9/01/22 17082	202209 330-57200-48500		*	1,350.00	
			POOL MAINTENANCE-SEP22				
				RESORT POOL SERVICES			1,350.00 000242
9/13/22	00040	8/30/22 11251	202209 300-20700-10100		*	50,000.00	
			FY22 SER20 FR#13				
				STEWART & ASSOCIATES PROPERTY SVCS			50,000.00 000243
9/16/22	00008	9/12/22 16818	202209 300-15500-10000		*	14,975.00	
			FY23 INSURANCE				
				EGIS INSURANCE ADVISORS, LLC			14,975.00 000244
9/16/22	00001	9/01/22 61	202209 310-51300-34000		*	3,004.17	
			MANAGEMENT FEES - SEP 22				
		9/01/22 61	202209 310-51300-35100		*	100.00	
			WEBSITE ADMIN - SEP 22				
		9/01/22 61	202209 310-51300-35200		*	150.00	
			INFORMATION TECH - SEP 22				
		9/01/22 61	202209 310-51300-31300		*	500.00	
			DISSEMINATION SVCS SEP 22				
		9/01/22 61	202209 330-57200-48300		*	416.67	
			AMENITY ACCESS				
		9/01/22 61	202209 310-51300-51000		*	3.61	
			OFFICE SUPPLIES				
		9/01/22 61	202209 310-51300-42000		*	37.93	
			POSTAGE				
		9/15/22 63	202209 300-15500-10000		*	5,000.00	
			ASSESSMENT ROLL CRTF FY23				
				GOVERNMENTAL MANAGEMENT SERVICES-			9,212.38 000245
9/16/22	00014	9/09/22 3987	202208 310-51300-31500		*	903.34	
			GENERAL COUNSEL - AUG 22				
				KE LAW GROUP, PLLC			903.34 000246
9/16/22	00033	9/15/22 09152022	202209 300-15500-10000		*	2,390.70	
			EQUIPMENT LEASE - OCT 22				
				WHFS, LLC			2,390.70 000247
9/21/22	00041	8/25/22 51317942	202208 330-57200-48100		*	40.00	
			PEST CONTROL - AUG 22				
				MASSEY SERVICES INC.			40.00 000248
9/21/22	00016	9/01/22 6797	202209 320-53800-46200		*	1,287.50	
			LANDSCAPE MAINT SEP 22				
		9/01/22 6798	202209 320-53800-46200		*	3,386.00	
			LANDSCAPE MAINT SEP 22				

FORL FOREST LAKE CD CWRIGHT

*** CHECK DATES 07/26/2022 - 10/24/2022 ***

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 #
		9/06/22 6783	202209 320-53800-47300		*	96.24	
			IRRIGATION LABOR/SUPPLIES				
				PRINCE & SONS INC.			4,769.74 000249
10/10/22 00023		8/31/22 64210AUG	202208 330-57200-43200		*	280.11	
			1595 ASPEN DR - AUG 22				
		9/26/22 64210SEP	202209 330-57200-43200		*	312.04	
			1595 ASPEN DR - SEPT 22				
				CITY OF HAINES CITY			592.15 000250
10/10/22 00031		9/22/22 8200	202209 330-57200-48200		*	550.00	
			MTHLY CLEANING SVC-SEP22				
				CLEAN STAR SERVICES OF			550.00 000251
10/10/22 00001		7/31/22 64	202209 320-53800-48000		*	2,246.97	
			GENERAL MAINTENANCE JUL22				
		8/31/22 65	202208 320-53800-48000		*	1,002.84	
			GENERAL MAINTENANCE AUG22				
				GOVERNMENTAL MANAGEMENT SERVICES-			3,249.81 000252
10/10/22 00041		9/08/22 51317943	202209 330-57200-48100		*	40.00	
			PEST CONTROL - SEP 22				
				MASSEY SERVICES INC.			40.00 000253
10/10/22 00028		10/01/22 17307	202210 330-57200-48500		*	1,350.00	
			POOL MAINTENANCE - OCT 22				
				RESORT POOL SERVICES			1,350.00 000254
10/24/22 00015		9/30/22 00049241	202209 310-51300-48000		*	335.30	
			NOT OF FY23 BUDGET MTG				
				CA FLORIDA HOLDINGS, LLC			335.30 000255
10/24/22 00018		9/30/22 2	202209 310-51300-31300		*	100.00	
			AMORTIZATION SCH S2020				
				DISCLOSURE SERVICES			100.00 000256
10/24/22 00009		10/03/22 87394	202210 310-51300-54000		*	175.00	
			SPECIAL DISTRICT FEE FY23				
				DEPARTMENT OF ECONOMIC OPPORTUNITY			175.00 000257
10/24/22 00001		9/01/22 62	202209 320-53800-12000		*	1,250.00	
			FIELD MNGMNT - SEP 22				
		9/01/22 62	202209 320-53800-48000		*	833.90	
			MNTHLY MAINT MATER SEP 22				
		10/01/22 66	202210 310-51300-34000		*	3,154.42	
			MANAGEMENT FEES - OCT 22				

FORL FOREST LAKE CD CWRIGHT

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/01/22	66	202210 310-51300-35100		WEBSITE ADMIN - OCT 22	*	100.00	
10/01/22	66	202210 310-51300-35200		INFO TECHNOLOGY - OCT 22	*	150.00	
10/01/22	66	202210 310-51300-31300		DISSEMINATION - OCT 22	*	500.00	
10/01/22	66	202210 330-57200-48300		AMENITY ACCESS - OCT 22	*	416.67	
10/01/22	66	202210 310-51300-51000		OFFICE SUPPLIES	*	.84	
10/01/22	66	202210 310-51300-42000		POSTAGE	*	15.96	
10/01/22	67	202210 320-53800-12000		FIELD MANAGEMENT - OCT 22	*	1,312.50	
10/01/22	67	202210 320-53800-49000		AMERICAN EXPRESS CHARGES	*	547.92	
GOVERNMENTAL MANAGEMENT SERVICES-							8,282.21 000258
10/24/22	00041	10/10/22 51317944	202210 330-57200-48100	PEST CONTROL - OCT 22	*	40.00	
MASSEY SERVICES INC.							40.00 000259
10/24/22	00017	10/11/22 4651965	202210 300-15500-10000	1% ADMIN FEE	*	5,358.72	
		10/11/22 4651966	202210 300-15500-10000	1% ADMIN FEE	*	3,782.61	
POLK COUNTY PROPERTY APPRAISER							9,141.33 000260
10/24/22	00033	10/21/22 10212022	202210 300-15500-10000	EQUIPMENT LEASE - NOV 22	*	2,390.70	
WHFS, LLC							2,390.70 000261
TOTAL FOR BANK A						235,794.04	
TOTAL FOR REGISTER						235,794.04	

FORL FOREST LAKE CD CWRIGHT

SECTION 3

Forest Lake
Community Development District

Unaudited Financial Reporting
September 30, 2022



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2-3	<u>General Fund</u>
4	<u>Series 2020 Debt Service Fund</u>
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8-9	<u>Month to Month</u>
10	<u>Long Term Debt Report</u>
11	<u>Assessment Receipt Schedule</u>

Forest Lake
Community Development District
Combined Balance Sheet
September 30, 2022

	<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	\$ 85,182	\$ -	\$ -	\$ 85,182
<u>Series 2020</u>				
Reserve	\$ -	\$ 249,131	\$ -	\$ 249,131
Revenue	\$ -	\$ 169,629	\$ -	\$ 169,629
Prepayments	\$ -	\$ 1,444	\$ -	\$ 1,444
<u>Series 2022</u>				
Reserve	\$ -	\$ 319,706	\$ -	\$ 319,706
Revenue	\$ -	\$ 1,111	\$ -	\$ 1,111
Interest	\$ -	\$ 109,717	\$ -	\$ 109,717
Construction	\$ -	\$ -	\$ 1,625,282	\$ 1,625,282
Cost of Issuance	\$ -	\$ -	\$ 1,855	\$ 1,855
Prepaid Expenses	\$ 22,366	\$ -	\$ -	\$ 22,366
Total Assets	\$ 107,548	\$ 850,738	\$ 1,627,137	\$ 2,585,422
Liabilities:				
Accounts Payable	\$ 6,951	\$ -	\$ -	\$ 6,951
Total Liabilities	\$ 6,951	\$ -	\$ -	\$ 6,951
Fund Balances:				
Restricted for:				
Debt Service - Series 2020	\$ -	\$ 420,204	\$ -	\$ 420,204
Debt Service - Series 2022	\$ -	\$ 430,534	\$ -	\$ 430,534
Capital Projects - Series 2022	\$ -	\$ -	\$ 1,627,137	\$ 1,627,137
Unassigned	\$ 100,596	\$ -	\$ -	\$ 100,596
Total Fund Balances	\$ 100,596	\$ 850,738	\$ 1,627,137	\$ 2,578,471
Total Liabilities & Fund Balance	\$ 107,548	\$ 850,738	\$ 1,627,137	\$ 2,585,422

Forest Lake
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
<u>Revenues</u>				
Assessments - Tax Roll	\$ 270,152	\$ 270,152	\$ 270,624	\$ 472
Assessments - Direct Bill	\$ 58,278	\$ 58,278	\$ -	\$ (58,278)
Total Revenues	\$ 328,430	\$ 328,430	\$ 270,624	\$ (57,806)
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 12,000	\$ 7,000	\$ 5,000
Engineering	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Attorney	\$ 30,000	\$ 30,000	\$ 15,385	\$ 14,615
Annual Audit	\$ 4,500	\$ 4,500	\$ 4,400	\$ 100
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 900	\$ 900	\$ 450	\$ 450
Dissemination	\$ 6,000	\$ 6,000	\$ 6,600	\$ (600)
Trustee Fees	\$ 7,100	\$ 7,100	\$ 4,041	\$ 3,059
Management Fees	\$ 36,050	\$ 36,050	\$ 36,050	\$ (0)
Information Technology	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
Website Maintenance	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Telephone	\$ 300	\$ 300	\$ -	\$ 300
Postage & Delivery	\$ 1,000	\$ 1,000	\$ 238	\$ 762
Insurance	\$ 5,500	\$ 5,500	\$ 5,175	\$ 325
Printing & Binding	\$ 1,000	\$ 1,000	\$ 31	\$ 969
Legal Advertising	\$ 10,000	\$ 10,000	\$ 6,344	\$ 3,656
Other Current Charges	\$ 5,000	\$ 5,000	\$ 526	\$ 4,474
Office Supplies	\$ 625	\$ 625	\$ 38	\$ 587
Travel Per Diem	\$ 660	\$ 660	\$ -	\$ 660
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Subtotal General & Administrative:	\$ 143,810	\$ 143,810	\$ 94,452	\$ 49,358

Forest Lake
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
<u>Operations and Maintenance</u>				
Field Expenditures				
Property Insurance	\$ 5,000	\$ 5,000	\$ 4,686	\$ 314
Field Management	\$ 15,000	\$ 15,000	\$ 11,875	\$ 3,125
Landscape Maintenance	\$ 40,000	\$ 40,000	\$ 46,551	\$ (6,551)
Landscape Replacement	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
Streetlights	\$ 15,000	\$ 15,000	\$ 15,454	\$ (454)
Electric	\$ 5,000	\$ 5,000	\$ 4,050	\$ 950
Water & Sewer	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
Sidewalk & Asphalt Maintenance	\$ 500	\$ 500	\$ -	\$ 500
Irrigation Repairs	\$ 2,500	\$ 2,500	\$ 428	\$ 2,072
General Repairs & Maintenance	\$ 5,000	\$ 5,000	\$ 5,664	\$ (664)
Contingency	\$ 2,500	\$ 2,500	\$ 74	\$ 2,426
Subtotal Field Expenditures	\$ 96,000	\$ 96,000	\$ 88,782	\$ 7,218
Amenity Expenditures				
Amenity - Electric	\$ 14,400	\$ 14,400	\$ 8,020	\$ 6,380
Amenity - Water	\$ 3,500	\$ 3,500	\$ 2,698	\$ 802
Playground Lease	\$ 14,000	\$ 14,000	\$ 11,954	\$ 2,047
Internet	\$ 3,000	\$ 3,000	\$ 651	\$ 2,349
Pest Control	\$ 720	\$ 720	\$ 80	\$ 640
Janitorial Services	\$ 8,500	\$ 8,500	\$ 3,614	\$ 4,886
Security Services	\$ 10,000	\$ 10,000	\$ 6,274	\$ 3,726
Pool Maintenance	\$ 18,000	\$ 18,000	\$ 10,800	\$ 7,200
Amenity Access Management	\$ 5,000	\$ 5,000	\$ 2,917	\$ 2,083
Amenity Repairs & Maintenance	\$ 1,000	\$ 1,000	\$ 359	\$ 641
Contingency	\$ 7,500	\$ 7,500	\$ 1,924	\$ 5,576
Subtotal Amenity Expenditures	\$ 85,620	\$ 85,620	\$ 49,290	\$ 36,330
Total Expenditures	\$ 325,430	\$ 325,430	\$ 232,525	\$ 92,905
Excess (Deficiency) of Revenues over Expenditures	\$ 3,000		\$ 38,099	
<u>Other Financing Sources/(Uses)</u>				
Transfer In/(Out)	\$ (3,000)	\$ (3,000)	\$ -	\$ 3,000
Total Other Financing Sources/(Uses)	\$ (3,000)	\$ (3,000)	\$ -	
Net Change in Fund Balance	\$ -		\$ 38,099	
Fund Balance - Beginning	\$ -		\$ 62,497	
Fund Balance - Ending	\$ -		\$ 100,596	

Forest Lake
Community Development District
Debt Service Fund Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
Revenues				
Special Assessments	\$ 505,199	\$ 505,199	\$ 499,229	\$ (5,970)
Interest	\$ -	\$ -	\$ 1,415	\$ 1,415
Total Revenues	\$ 505,199	\$ 505,199	\$ 500,645	\$ (4,554)
Expenditures:				
Interest Expense - 11/1	\$ 168,338	\$ 168,338	\$ 168,338	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 120,000	\$ (120,000)
Principal Expense - 5/1	\$ 170,000	\$ 170,000	\$ 165,000	\$ 5,000
Interest Expense - 5/1	\$ 168,338	\$ 168,338	\$ 166,044	\$ 2,294
Total Expenditures	\$ 506,675	\$ 506,675	\$ 619,381	\$ (112,706)
Excess (Deficiency) of Revenues over Expenditures	\$ (1,476)		\$ (118,737)	
Net Change in Fund Balance	\$ (1,476)		\$ (118,737)	
Fund Balance - Beginning	\$ 168,365		\$ 538,940	
Fund Balance - Ending	\$ 166,889		\$ 420,204	

Forest Lake

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2022

	Adopted Budget	Prorated Budget Thru 06/30/22	Actual Thru 06/30/22	Variance
Revenues				
Interest	\$ -	\$ -	\$ 1,111	\$ 1,111
Total Revenues	\$ -	\$ -	\$ 1,111	\$ 1,111
Expenditures:				
Interest Expense - 11/1	\$ -	\$ -	\$ -	\$ -
Principal Expense - 11/1	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 1,111	\$ 1,111
Other Financing Sources/(Uses)				
Bond Proceeds	\$ -	\$ -	\$ 429,424	\$ 429,424
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 429,424	\$ 429,424
Net Change in Fund Balance	\$ -		\$ 430,534	
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ 430,534	

Forest Lake
Community Development District
Capital Projects Fund Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
Revenues				
Developer Contribution	\$ -	\$ -	\$ 423,837	\$ 423,837
Interest	\$ -	\$ -	\$ 3	\$ 3
Total Revenues	\$ -	\$ -	\$ 423,839	\$ 423,839
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 423,766	\$ (423,766)
Total Expenditures	\$ -	\$ -	\$ 423,766	\$ (423,766)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 73	
Net Change in Fund Balance	\$ -		\$ 73	
Fund Balance - Beginning	\$ -		\$ (73)	
Fund Balance - Ending	\$ -		\$ 0	

Forest Lake

Community Development District

Capital Projects Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2022

	Adopted Budget	Prorated Budget Thru 06/30/22	Actual Thru 06/30/22	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 8,117	\$ 8,117
Total Revenues	\$ -	\$ -	\$ 8,117	\$ 8,117
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ 2,539,854	\$ (2,539,854)
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ 277,625	\$ (277,625)
Total Expenditures	\$ -	\$ -	\$ 2,817,479	\$ (2,817,479)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (2,809,362)	
<u>Other Financing Sources/(Uses)</u>				
Bond Proceeds	\$ -	\$ -	\$ 4,270,576	\$ 4,270,576
Developer Advances	\$ -	\$ -	\$ 165,922	\$ 165,922
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 4,436,499	\$ 4,436,499
Net Change in Fund Balance	\$ -		\$ 1,627,137	
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ 1,627,137	

Forest Lake
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Assessments - Tax Roll	\$ -	\$ -	\$ 83,404	\$ 66,184	\$ 118,863	\$ 1,393	\$ -	\$ -	\$ 781	\$ -	\$ -	\$ -	\$ 270,624
Assessments - Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ 83,404	\$ 66,184	\$ 118,863	\$ 1,393	\$ -	\$ -	\$ 781	\$ -	\$ -	\$ -	\$ 270,624
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ -	\$ 1,800	\$ -	\$ 600	\$ 600	\$ 1,000	\$ 800	\$ 1,400	\$ -	\$ -	\$ 800	\$ -	\$ 7,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 468	\$ 2,149	\$ 916	\$ 1,940	\$ 2,249	\$ 2,237	\$ 1,232	\$ 1,723	\$ 286	\$ 1,283	\$ 903	\$ -	\$ 15,385
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,400
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 600	\$ 6,600
Trustee Fees	\$ 4,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,041
Management Fees	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 36,050
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 1,800
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,200
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 4	\$ -	\$ 3	\$ 12	\$ 19	\$ 11	\$ 22	\$ 11	\$ 51	\$ 53	\$ 13	\$ 38	\$ 238
Insurance	\$ 5,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,175
Printing & Binding	\$ -	\$ -	\$ 12	\$ -	\$ 4	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ 31
Legal Advertising	\$ -	\$ 311	\$ 824	\$ 307	\$ -	\$ 848	\$ -	\$ -	\$ -	\$ 3,719	\$ -	\$ 335	\$ 6,344
Other Current Charges	\$ 73	\$ 35	\$ 43	\$ 41	\$ 51	\$ 31	\$ 47	\$ 39	\$ 48	\$ 39	\$ 39	\$ 39	\$ 526
Office Supplies	\$ 0	\$ -	\$ 13	\$ 0	\$ 5	\$ 3	\$ 1	\$ 3	\$ 7	\$ 1	\$ 1	\$ 4	\$ 38
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Subtotal General & Administrative:	\$ 19,640	\$ 8,050	\$ 5,565	\$ 6,654	\$ 6,683	\$ 7,895	\$ 10,256	\$ 6,930	\$ 4,145	\$ 8,850	\$ 5,515	\$ 4,270	\$ 94,452

Forest Lake
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Operations and Maintenance													
Field Expenditures													
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ 4,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,686
Field Management	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 11,875
Landscape Maintenance	\$ 1,580	\$ 3,386	\$ 3,386	\$ 3,386	\$ 3,386	\$ 3,386	\$ 4,674	\$ 4,674	\$ 4,674	\$ 4,674	\$ 4,674	\$ 4,674	\$ 46,551
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Streetlights	\$ 1,248	\$ 1,248	\$ -	\$ 1,248	\$ 2,773	\$ 1,266	\$ 1,278	\$ 1,278	\$ 1,279	\$ 1,279	\$ 1,279	\$ 1,279	\$ 15,454
Electric	\$ 525	\$ -	\$ 556	\$ 199	\$ 491	\$ 487	\$ 218	\$ 464	\$ 447	\$ 221	\$ 375	\$ 66	\$ 4,050
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 331	\$ -	\$ -	\$ 96	\$ 428
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 160	\$ 160	\$ 480	\$ 320	\$ -	\$ 427	\$ 34	\$ 1,003	\$ 3,081	\$ 5,664
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ 74
Subtotal Field Expenditures	\$ 3,978	\$ 5,259	\$ 4,567	\$ 5,618	\$ 12,121	\$ 6,869	\$ 7,740	\$ 7,740	\$ 8,407	\$ 7,457	\$ 8,581	\$ 10,445	\$ 88,782
Amenity Expenditures													
Amenity - Electric	\$ -	\$ -	\$ -	\$ 122	\$ -	\$ 1,899	\$ 1,114	\$ 1,110	\$ 908	\$ 1,056	\$ 965	\$ 847	\$ 8,020
Amenity - Water	\$ -	\$ -	\$ 121	\$ 209	\$ 280	\$ 280	\$ 336	\$ 312	\$ 300	\$ 268	\$ 280	\$ 312	\$ 2,698
Playground Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,391	\$ 2,391	\$ 2,391	\$ 2,391	\$ 2,391	\$ 11,954
Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ 651
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40	\$ 40	\$ 80
Janitorial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 314	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 3,614
Security Services	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 3,589	\$ -	\$ -	\$ -	\$ -	\$ 685	\$ -	\$ 6,274
Pool Maintenance	\$ -	\$ -	\$ -	\$ 1,350	\$ -	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350	\$ 10,800
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 2,917
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 145	\$ -	\$ 94	\$ -	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ 359
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,644	\$ 280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,924
Subtotal Amenity Expenditures	\$ -	\$ -	\$ 121	\$ 3,825	\$ 280	\$ 9,680	\$ 4,140	\$ 6,342	\$ 6,008	\$ 6,124	\$ 6,771	\$ 5,999	\$ 49,290
Total Expenditures	\$ 23,618	\$ 13,308	\$ 10,253	\$ 16,098	\$ 19,085	\$ 24,444	\$ 22,136	\$ 21,012	\$ 18,559	\$ 22,432	\$ 20,866	\$ 20,714	\$ 232,525
Excess (Deficiency) of Revenues over Expenditures	\$ (23,618)	\$ (13,308)	\$ 73,152	\$ 50,086	\$ 99,778	\$ (23,051)	\$ (22,136)	\$ (21,012)	\$ (17,779)	\$ (22,432)	\$ (20,866)	\$ (20,714)	\$ 38,099
Other Financing Sources/(Uses)													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (23,618)	\$ (13,308)	\$ 73,152	\$ 50,086	\$ 99,778	\$ (23,051)	\$ (22,136)	\$ (21,012)	\$ (17,779)	\$ (22,432)	\$ (20,866)	\$ (20,714)	\$ 38,099

Forest Lake

Community Development District

Long Term Debt Report

Series 2020, Special Assessment Revenue Bonds		
Interest Rate:	2.625%, 3.250%, 4.000%	
Maturity Date:	5/1/2051	
Reserve Fund Definition	50% Maximum Annual Debt Service	
Reserve Fund Requirement	\$249,269	
Reserve Fund Balance	\$249,131	
Bonds Outstanding - 09/29/20		\$8,845,000
Less: Special Call - 11/1/21		(\$120,000)
Less: Principal Payment - 5/1/22		(\$165,000)
Current Bonds Outstanding		\$8,560,000

Series 2022, Special Assessment Revenue Bonds		
Interest Rate:	4.750%, 5.000%, 5.375%, 5.500%	
Maturity Date:	5/1/2052	
Reserve Fund Definition	Maximum Annual Debt Service	
Reserve Fund Requirement	\$319,706	
Reserve Fund Balance	\$319,706	
Bonds Outstanding - 05/24/2022		\$4,700,000
Current Bonds Outstanding		\$4,700,000

Forest Lake
Community Development District
Special Assessment Receipt Schedule
Fiscal Year 2022

Gross Assessments	\$ 290,487.84	\$ 535,872.43	\$ 826,360.27
Net Assessments	\$ 270,153.69	\$ 498,361.36	\$ 768,515.05

ON ROLL ASSESSMENTS

Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	35.15%	64.85%	100.00%
							O&M Portion	Series 2020 Debt Service	Total
12/14/21	ACH	\$2,052.44	(\$39.41)	(\$82.11)	\$0.00	\$1,930.92	\$678.77	\$1,252.15	\$1,930.92
12/17/21	ACH	\$2,052.44	(\$39.41)	(\$82.11)	\$0.00	\$1,930.92	\$678.77	\$1,252.15	\$1,930.92
12/31/21	ACH	\$256,694.68	(\$4,931.92)	(\$10,098.59)	\$0.00	\$241,664.17	\$84,951.45	\$156,712.72	\$241,664.17
12/31/21	1% Fee Adj	(\$8,263.60)	\$0.00	\$0.00	\$0.00	(\$8,263.60)	(\$2,904.88)	(\$5,358.72)	(\$8,263.60)
01/18/22	ACH	\$200,078.54	(\$3,842.34)	(\$7,961.36)	\$0.00	\$188,274.84	\$66,183.67	\$122,091.17	\$188,274.84
02/18/22	ACH	\$359,177.00	(\$6,900.67)	(\$14,143.36)	\$0.00	\$338,132.97	\$118,862.82	\$219,270.15	\$338,132.97
03/16/22	ACH	\$4,104.88	(\$61.57)	(\$80.87)	\$0.00	\$3,962.44	\$1,392.90	\$2,569.54	\$3,962.44
06/14/22	ACH	\$2,266.30	(\$45.33)	\$0.00	\$0.00	\$2,220.97	\$780.73	\$1,440.24	\$2,220.97
TOTAL		\$ 818,162.68	\$ (15,860.65)	\$ (32,448.40)	\$ -	\$ 769,853.63	\$ 270,624.23	\$ 499,229.40	\$ 769,853.63

100%	Net Percent Collected
0	Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

Winter Haven Management Services, LLC					
2022-01				\$58,276.96	\$58,276.96
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Operations & Maintenance
	12/1/21		\$29,138.48		
	2/1/22		\$14,569.24		
	5/1/22		\$14,569.24		
			\$58,276.96	-	-

*To be collected at lot closing

SECTION 4

Requisition	Payee/Vendor	Amount
1	Wood & Associates Engineering, Inc.	\$ 13,790.00
2	JMBI Real Estate, LLC	\$ 7,500.00
3	Tucker Paving, Inc.	\$ 137,962.88
4	JMBI Real Estate, LLC	\$ 3,750.00
5	JMBI Real Estate, LLC	\$ 3,750.00
6	Core & Main	\$ 358,507.94
7	Tucker Paving, Inc.	\$ 117,795.10
8	Rinker Materials	\$ 98,480.85
9	J&L Triple B Ranch, LLLP	\$ 25,000.00
10	Horner Environmental Professionals, Inc.	\$ 10,720.00
11	JMBI Real Estate, LLC	\$ 7,500.00
12	Wood & Associates Engineering, Inc.	\$ 6,080.00
13	Core & Main	\$ 88,943.65
14	Wood & Associates Engineering, Inc.	\$ 112.50
15	Tucker Paving, Inc.	\$ 480,388.05
16	JMBI Real Estate, LLC	\$ 3,750.00
17	JMBI Real Estate, LLC	\$ 3,750.00
18	Rinker Materials	\$ 5,700.00
19	Core & Main	\$ 27,485.44
20	JMBI Real Estate, LLC	\$ 3,750.00
21	Tucker Paving, Inc.	\$ 960,304.81
22	Duke Energy	\$ 8,910.23
23	Prince & Sons, Inc.	\$ 945.00
24	Tucker Paving, Inc.	\$ 844,989.48
25	JMBI Real Estate, LLC	\$ 3,750.00
26	JMBI Real Estate, LLC	\$ 3,750.00
27	Duke Energy	\$ 111,274.21
28	HUB International Midwest	\$ 33,993.00
	TOTAL	\$ 3,372,633.14