

*Auburn Lakes  
Community Development District*

*Meeting Agenda*

*July 8, 2025*

# AGENDA

# *Auburn Lakes*

## *Community Development District*

---

219 E. Livingston St., Orlando, Florida 32801

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

July 1, 2025

### **Board of Supervisors Meeting Auburn Lakes Community Development District**

Dear Board Members:

A meeting of the Board of Supervisors of the **Auburn Lakes Community Development District** will be held on **Tuesday, July 8, 2025 at 2:30 PM** at the **Lake Alfred Public Library, 245 N Seminole Avenue, Lake Alfred, Florida 33850.**

**Zoom Video Link:** <https://us06web.zoom.us/j/85280616657>

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

**Meeting ID:** 852 8061 6657

Following is the advance agenda for the meeting:

### **Audit Committee Meeting**

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

### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period (Public Comments will be limited to three (3) minutes each)
3. Approval of Minutes of the April 1, 2025 Board of Supervisors Meeting & the April 1, 2025 Audit Committee Meeting
4. Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award
5. Public Hearing
  - A. Public Hearing on the Adoption of the Fiscal Year 2025/2026 Budget
    - i. Consideration of Resolution 2025-03 Adopting the District's Fiscal Year 2025/2026 Budget and Appropriating Funds
    - ii. Consideration of Fiscal Year 2025/2026 Developer Funding Agreement
6. Consideration of Resolution 2025-04 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2025/2026
7. Consideration of Collection Agreement with Polk County Tax Collector

8. Goals and Objectives
  - A. Adoption of Fiscal Year 2026 Goals & Objectives
  - B. Presentation of Fiscal Year 2025 Goals & Objectives and Authorizing Chair to Execute
9. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet & Income Statement
    - iii. Presentation of Number of Registered Voters—0
10. Other Business
11. Appointment of Audit Committee
12. Supervisors Requests and Audience Comments
13. Adjournment

# Audit Committee Meeting

## SECTION III

# SECTION A

# **Auburn Lakes County Community Development District**

<b>Proposer</b>
-----------------

**DiBartolomeo, McBee, Hartley & Barnes, P.A.**  
**Certified Public Accountants**

**2222 Colonial Road, Suite 200  
Fort Pierce, Florida 34950  
(772) 461-8833**

**591 SE Port St. Lucie Boulevard  
Port Saint Lucie, Florida 34984  
(772) 878-1952**

**Contact:**

**Jim Hartley, CPA  
Principal**



# TABLE OF CONTENTS

## Letter of Transmittal

## Professional Qualifications

➤ Professional Staff Resources .....	1-2
➤ Current and Near Future Workload.....	2
➤ Identification of Audit Team .....	2
➤ Resumes.....	3-5
➤ Governmental Audit Experience .....	6

## Additional Data

➤ Procedures for Ensuring Quality Control & Confidentiality .....	7
➤ Independence .....	7-8
➤ Computer Auditing Capabilities.....	8
➤ Contracts of Similar Nature .....	9

## Technical Approach

➤ Agreement to Meet or Exceed the Performance Specifications.....	10
➤ Tentative Audit Schedule .....	11
➤ Description of Audit Approach .....	12-15
➤ Proposed Audit Fee.....	16

Auburn Lakes County  
Community Development District  
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Auburn Lakes County Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

***Proven Track Record***—Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

***Experience***—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

***Timeliness*** – In order to meet the Districts needs, we will perform interim internal control testing by January 31<sup>st</sup> from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. We will also review all minutes and subsequent needs related to the review of the minutes by January 31<sup>st</sup>. Follow up review will be completed as necessary.

***Communication and Knowledge Sharing***— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The script is cursive and fluid, with the names connected together.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

## PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

### ➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

## PROFESSIONAL QUALIFICATIONS (CONTINUED)

### ➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

### ➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

### ➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

**Jim Hartley, CPA** – Engagement Partner (resume attached)  
Will assist in the field as main contact

**Jay McBee, CPA** – Technical Reviewer (resume attached)

**Christine Kenny, CPA** – Senior (resume attached)

## **Jim Hartley**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and Training**

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

### **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

### **Education and Registrations**

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

### **Professional Affiliations**

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

### **Volunteer Service**

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

## **Jay L. McBee**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and Training**

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

### **Recent Engagements**

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

### **Education and Registrations**

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

### **Professional Affiliations**

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

### **Volunteer Service**

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

## **Christine M. Kenny, CPA**

### ***Senior Staff – DiBartolomeo, McBee, Hartley & Barnes***

#### **Experience and training**

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

#### **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

#### **Education and Registrations**

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association



## PROFESSIONAL QUALIFICATIONS (CONTINUED)

### ➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

## ADDITIONAL DATA

### ➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

### ➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

## ADDITIONAL DATA (CONTINUED)

### ➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

### ➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

*This evaluation includes:*

- System hardware and software
- Organization and administration
- Access

## Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	<b>Jim Hartley</b>			√	<b>250-300</b>
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	<b>Mark Barnes</b>		√	√	<b>800</b>
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	<b>Jim Hartley</b>	√	√	√	<b>600</b>
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	<b>Jim Hartley</b>			√	<b>100</b>
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	<b>Jay McBee</b>				<b>60</b>
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	<b>Jay McBee</b>				<b>60</b>
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	<b>Jim Hartley</b>			√	<b>350</b>
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>

## TECHNICAL APPROACH

**a. *An Express Agreement to Meet or Exceed the Performance Specifications.***

1. The audit will be conducted in compliance with the following requirements:
  - a. Rules of the Auditor General for form and content of governmental audits
  - b. Regulations of the State Department of Banking and Finance
  - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1<sup>st</sup> of the following year. In order to ensure this we will perform interim internal control testing as required by January 31<sup>st</sup> from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. We will also review all minutes and subsequent needs related to the review of the minutes by January 30<sup>th</sup>. Follow up review will be completed as necessary.

***b. A Tentative Schedule for Performing the Key phases of the Audit***

<b>Audit Phase and Tasks</b>	<b>Oct.</b>	<b>Nov.</b>	<b>Dec.</b>	<b>Jan.</b>	<b>Feb.</b>	<b>Mar.</b>	<b>Apr.</b>
<b><i>I. Planning Phase:</i></b>							
Meetings and discussions with Auburn Lakes County Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
<b><i>II. Detailed Audit Phase:</i></b>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<b><i>III. Closing Phase:</i></b>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<b><i>IV. Reporting Phase:</i></b>							
Review or assist in preparation of financial statement for Auburn Lakes County Community Development District							
Prepare management letter and other special reports							
Exit conference with Auburn Lakes County Community Development District officials and management							
Delivery of final reports							

**b. SPECIFIC AUDIT APPROACH**

**Our partners are not strangers who show up for an entrance conference and an exit conference.** We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

**Planning Phase**

**Meetings and Expectations:**

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Auburn Lakes County Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

## **Review Operations and Develop Engagement Plan**

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

## **Study and Evaluate Internal Control**

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

## **Conduct Preliminary Analytical Review**

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.



## Detailed Audit Phase

### **Conduct Final Risk Assessment and Prepare Audit Programs**

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

### **Perform Substantive Tests of Account Balances**

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

### **Perform Single Audit Procedures (if applicable)**

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

## **Perform Statutory Compliance Testing**

We have developed audit programs for Auburn Lakes County Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

### **Closing Phase**

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

### **Reporting Phase**

#### **Financial Statement Preparation**

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

#### **Management Letters**

***We want to help you solve problems before they become major.***

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

#### **Exit Conferences and Delivery of Reports**

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

## **PROPOSED AUDIT FEE**

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Auburn Lakes County Community Development District as follows:

September 2025	\$ 2,850
September 2026	\$ 3,100
September 2027	\$ 3,250
September 2028	\$ 3,400
September 2029	\$ 3,550

In years of new debt issuance fees may be adjusted as mutually agreed upon.

## SECTION B



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

**AUBURN LAKES**

**COMMUNITY DEVELOPMENT DISTRICT**

Proposal Due: April 28, 2025  
5:00PM

**Submitted to:**

Auburn Lakes  
Community Development District  
c/o District Manager  
219 East Livingston Street  
Orlando, Florida 32801

---

**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
1001 Yamato Road, Suite 301  
Boca Raton, Florida 33431

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

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **Table of Contents**

## **Page**

EXECUTIVE SUMMARY / TRANSMITTAL LETTER .....	1
FIRM QUALIFICATIONS.....	3
FIRM & STAFF EXPERIENCE.....	6
REFERENCES.....	11
SPECIFIC AUDIT APPROACH.....	13
COST OF SERVICES .....	17
SUPPLEMENTAL INFORMATION .....	19



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

April 28, 2025

Auburn Lakes Community Development District  
c/o District Manager  
219 East Livingston Street  
Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for four (4) additional annual renewals.

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

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

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

### Servicing your Individual Needs

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

### Developing Relationships

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

### Maintaining an Impeccable Reputation

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

### **Complying With Standards**

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

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

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

Very truly yours,  
Grau & Associates



Antonio J. Grau



# Firm Qualifications



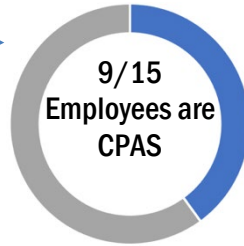
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Grau's Focus and Experience

### Our Team



3 Partners  
11 Professional Staff  
2 Administrative Professionals



# 2005

Year founded

### Services Provided



Properly registered and  
licensed professional  
corporation by the state  
of FLORIDA

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

Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for  
report and certificate

**March 17, 2023**

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

**Dear Antonio Grau:**

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

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

**Peer Review Team**  
**FICPA Peer Review Committee**

**850.224.2727, x5957**

**cc: Daniel Hevia, Racquel McIntosh**

**Firm Number: 900004390114**

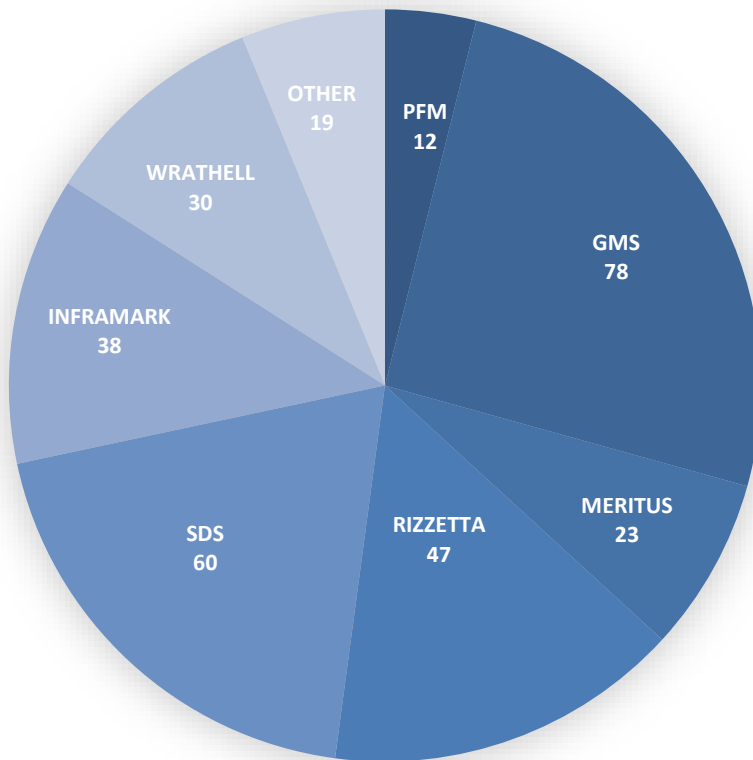
**Review Number: 594791**

# **Firm & Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### Profile Briefs:

#### **Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 35+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*24 hours; Accounting,*

*Auditing and Other:*

*56 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, GFOA*

#### **David Caplivski, CPA (Partner)**

*Years Performing Audits: 13+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*24 hours; Accounting,*

*Auditing and Other:*

*64 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, FASD*

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

- Tony Grau

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

- David Caplivski

## **YOUR ENGAGEMENT TEAM**

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



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

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



## Antonio 'Tony' J. Grau, CPA

### Partner

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

---

#### Experience

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

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

#### Education

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

---

#### Clients Served (partial list)

(>300) Various Special Districts, including:

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

#### Professional Associations/Memberships

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

#### Professional Education (over the last two years)

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





**David Caplivski, CPA/CITP, Partner**  
**Contact : [dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com) / 561-939-6676**

#### ***Experience***

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

#### ***Education***

Florida Atlantic University (2009)  
 Master of Accounting  
 Nova Southeastern University (2002)  
 Bachelor of Science  
 Environmental Studies

---

#### ***Certifications and Certificates***

Certified Public Accountant (2011)  
 AICPA Certified Information Technology Professional (2018)  
 AICPA Accreditation COSO Internal Control Certificate (2022)

#### ***Clients Served (partial list)***

(>300) Various Special Districts Aid to Victims of Domestic Abuse Boca Raton Airport Authority Broward Education Foundation CareerSource Brevard CareerSource Central Florida 403 (b) Plan City of Lauderdale GERS City of Parkland Police Pension Fund City of Sunrise GERS Coquina Water Control District Central County Water Control District City of Miami (program specific audits) City of West Park Coquina Water Control District East Central Regional Wastewater Treatment Fac. East Naples Fire Control & Rescue District	Hispanic Human Resource Council Loxahatchee Groves Water Control District Old Plantation Water Control District Pinetree Water Control District San Carlos Park Fire & Rescue Retirement Plan South Indian River Water Control District South Trail Fire Protection & Rescue District Town of Haverhill Town of Hypoluxo Town of Hillsboro Beach Town of Lantana Town of Lauderdale By-The-Sea Volunteer Fire Pension Town of Pembroke Park Village of Wellington Village of Golf
--	---

#### ***Professional Education (over the last two years)***

<b><u>Course</u></b>	<b><u>Hours</u></b>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

#### ***Professional Associations***

*Member, American Institute of Certified Public Accountants*  
*Member, Florida Institute of Certified Public Accountants*  
*Member, Florida Government Finance Officers Association*  
*Member, Florida Association of Special Districts*



# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

### Dunes Community Development District

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

---

### Two Creeks Community Development District

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

---

### Journey's End Community Development District

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

---

# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **AUDIT APPROACH**

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

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

## **Proposed segmentation of the engagement**

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



## **Phase I - Preliminary Planning**

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

### **During this phase we will perform the following activities:**

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

## **Phase II – Execution of Audit Plan**

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

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

## **Phase III - Completion and Delivery**

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

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

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

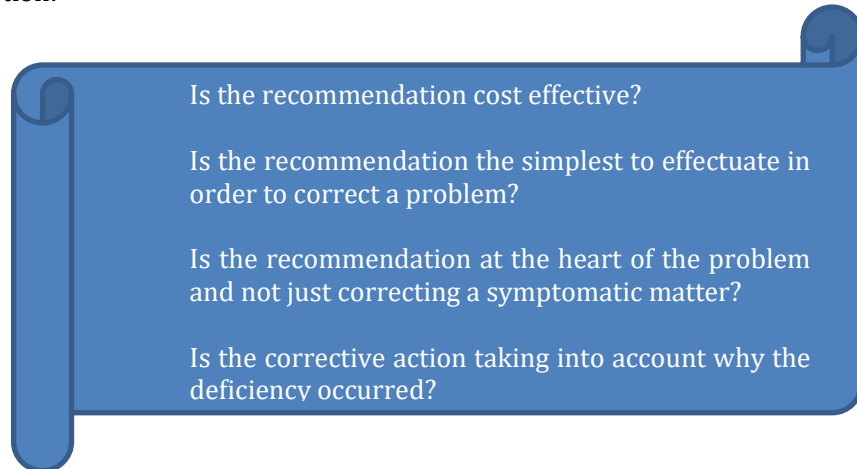
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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

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

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

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



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

### **Communications**

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

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

# **Cost of Services**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2029 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2025	\$3,000
2026	\$3,100
2027	\$3,200
2028	\$3,300
2029	<u>\$3,400</u>
<b>TOTAL (2025-2029)</b>	<b><u>\$16,000</u></b>

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



# **Supplemental Information**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
<b>TOTAL</b>	<b>491</b>	<b>5</b>	<b>4</b>	<b>484</b>	

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

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

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

### **ARBITRAGE**

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

**73**

Current  
Arbitrage  
Calculations

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

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

Auburn Lakes CDD Auditor Selection

	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
DiBartolomeo, McBee, Hartley & Barnes					2025- \$2,850 2026- \$3,100 2027- \$3,250 2028- \$3,400 2029- \$3,550		
Grau & Associates					2025- \$3,000 2026- \$3,100 2027- \$3,200 2028- \$3,300 2029- \$3,400		

# MINUTES

**MINUTES OF MEETING  
AUBURN LAKES  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Auburn Lakes Community Development District was held **Tuesday, April 1, 2025** at 2:30 p.m. at the Lake Alfred Public Library, 245 N Seminole Avenue, Lake Alfred, Florida.

Present and constituting a quorum:

Lee Saunders	Chairman
Daniel Lewis	Vice Chairman
Duane “Rocky” Owen	Assistant Secretary
Tom Franklin	Assistant Secretary
Lee Moore	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Savannah Hancock <i>by Zoom</i>	District Counsel, Kilinski Van Wyk

**FIRST ORDER OF BUSINESS**

**Roll Call**

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

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Burns noted no members of the public were present nor joining by Zoom.

**THIRD ORDER OF BUSINESS**

**Organizational Matters**

**A. Administration of Oaths of Office to Lee Moore (Seat #3 – Elected at the July 29, 2024 Landowners’ Election)**

Ms. Burns administered the oath of office to Lee Moore prior to the meeting.

**FOURTH ORDER OF BUSINESS**

**Approval of Minutes of the July 29, 2024 Board of Supervisor Meeting and July 29, 2024 Landowners’ Meeting**

Ms. Burns presented the minutes of the July 29, 2024 Board of Supervisors Meeting and the July 29, 2024 Landowners’ Meeting and asked for any comments or corrections. The Board had no changes to the minutes.

On MOTION by Mr. Franklin, seconded by Mr. Owen, with all in favor, the Minutes of the July 29, 2024 Board of Supervisors Meeting and the July 29, 2024 Landowners' Meeting, were approved.

**FIFTH ORDER OF BUSINESS****Consideration of Resolution 2025-01  
Approving the Proposed Fiscal Year  
2025/2026 Budget (Suggested Date: July 1,  
2025) and Setting a Public Hearing on the  
Adoption of the Fiscal Year 2025/2026  
Budget**

Ms. Burns stated a preliminary budget will be approved that needs to be sent to the city or county at least 60 days prior to that date. The budget is attached as exhibit 'A'. They will remain developer funded for the upcoming year based on the timeline. They did put a large lump sum field contingency to the extent they need that if construction goes forward sooner than possible, it will be accounted for there. Costs will not be billed at all unless it's incurred. This is a full budget amount so that if you go forward with a bond issuance we have accounted for those fees. You don't have Trustee fees in there. They are only billing half amount of the management fees. The proposed date for the hearing is the July 8, 2025.

On MOTION by Mr. Moore, seconded by Mr. Lewis, with all in favor, Resolution 2025-01 Approving the Proposed Fiscal Year 2025/2026 Budget and Setting the Public Hearing for July 8, 2025 at 2:30 PM at this location for Adoption of the Fiscal Year 2025/2026 budget, was approved.

**SIXTH ORDER OF BUSINESS****Consideration of Resolution 2025-02  
Authorizing the Publication of Legal  
Advertisements and Public Notices on a  
Publicly Accessible Website in Polk County**

Ms. Burns noted Florida Statutes requires CDDs to place advertisements in the newspaper unless there is a county or city public website where they are using their notices, the CDD can utilize that as well in order to place some notices.

On MOTION by Mr. Saunders, seconded by Mr. Lewis, with all in favor, Resolution 2025-02 Authorizing the Publication of Legal Advertisements and Public Notices on a publicly accessible website in Polk County, was approved.

**SEVENTH ORDER OF BUSINESS**

**Ratification of 2025 Data Sharing and Usage Agreement with Polk County Property Appraiser**

Ms. Burns stated this is an administrative item. Certain professions such as police or judges are exempt from their information being turned over in a public records request. They supply that information to the CDD so assessments can be collected on the tax bill and information won't be turned over.

On MOTION by Mr. Moore, seconded by Mr. Saunders, with all in favor, the 2025 Data Sharing and Usage Agreement with Polk County Property Appraiser, was ratified.

**EIGHTH ORDER OF BUSINESS**

**Ratification of 2025 Contract Agreement with Polk County Property Appraiser**

Ms. Burns stated this is the annual renewal to get those parcels to collect assessments on roll.

On MOTION by Mr. Moore, seconded by Mr. Saunders, with all in favor, the 2025 Contract Agreement with Polk County Property Appraiser, was ratified.

**NINTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Hancock reminded the Board to recomplete the ethics training for the new year due by December 31<sup>st</sup>. She will send a memo with the links.

**B. Engineer**

The District Engineer was not on the line today.

**C. District Manager's Report**

**i. Approval of Check Register**

Ms. Burns stated the check register is in the agenda package for review.

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



**ii. Balance Sheet & Income Statement**

Ms. Burns noted financial statements through February are included in the package for review. These are for informational purposes.

**TENTH ORDER OF BUSINESS**

**Other Business**

There being no comments, the next item followed.

**ELEVENTH ORDER OF BUSINESS**

**Appointment of Audit Committee**

Ms. Burns stated Florida Statutes allows the District to appoint an audit committee. Generally, the Board appoints themselves. Would the Board like to appoint themselves as the audit committee?

On MOTION by Mr. Moore, seconded by Mr. Saunders, with all in favor, the appointment of the Board as the audit committee, was approved.
---

**TWELFTH ORDER OF BUSINESS**

**Supervisors Requests and Audience Comments**

There being no comments, the next item followed.

**THIRTEENTH ORDER OF BUSINESS**

**Adjournment**

Ms. Burns asked the Board for adjournment of the meeting.

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

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairman/Vice Chairman

**MINUTES OF MEETING  
AUBURN LAKES  
COMMUNITY DEVELOPMENT DISTRICT**

The audit committee meeting of the Auburn Lakes Community Development District was held **Tuesday, April 1, 2025** at 2:30 p.m. at the Lake Alfred Public Library, 245 N Seminole Avenue, Lake Alfred, Florida.

Present and constituting a quorum:

Lee Saunders	Chairman
Dan Lewis	Vice Chairman
Duane “Rocky” Owen	Assistant Secretary
Tom Franklin	Assistant Secretary
Lee Moore	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Savannah Hancock <i>by Zoom</i>	District Counsel, Kilinski Van Wyk

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the meeting to order and called the roll. All five committee members were present constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Burns noted no members of the public were present nor joining by Zoom.

**THIRD ORDER OF BUSINESS**

**Audit Services**

- A. Approval of Request for Proposals and Selection Criteria**
- B. Approval of Notice of Request for Proposals for Audit Services**
- C. Public Announcement of Opportunity to Provide Audit Services**

Ms. Burns stated in the package is the approval of request for proposals as well as the selection criteria. The request for proposals will be submitted in the newspaper and sent out to auditing firms that they traditionally work with. Once those are back, they will be brought back to the Board to review.

On MOTION by Mr. Saunders, seconded by Mr. Owen, with all in favor, to Authorize Staff to issue the RFP and approve the selection criteria, was approved.

**FOURTH ORDER OF BUSINESS**

**Adjournment**

Ms. Burns asked the Board for adjournment of the meeting.

On MOTION by Mr. Owen, seconded by Mr. Franklin, with all in favor, the meeting was adjourned at 11:26 a.m.

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairman/Vice Chairman

## SECTION V

# SECTION A

# SECTION 1

## **RESOLUTION 2025-03**

### **THE ANNUAL APPROPRIATION RESOLUTION OF THE AUBURN LAKES COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2025, submitted to the Board of Supervisors (“**Board**”) of the Auburn Lakes Community Development District (“**District**”) proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (“**Fiscal Year 2026**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE AUBURN LAKES COMMUNITY DEVELOPMENT DISTRICT:**

#### **SECTION 1. BUDGET**

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Auburn Lakes Community Development District for the Fiscal Year Ending September 30, 2026.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026, the sum of \$\_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

### SECTION 3. BUDGET AMENDMENTS



The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

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

**PASSED AND ADOPTED THIS 8<sup>TH</sup> DAY OF JULY 2025.**

ATTEST:

**AUBURN LAKES COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

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

Its:\_\_\_\_\_

**Exhibit A:** Adopted Budget for Fiscal Year 2026

***Auburn Lakes***  
***Community Development District***

***Proposed Budget***  
***FY2026***



# Table of Contents

**1** General Fund

**2-4** General Fund Narrative

**Auburn Lakes**  
**Community Development District**  
**General Fund**

Description	Adopted Budget FY2025	Actuals Thru 4/30/25	Projected Next 5 Months	Projected Thru 9/30/25	Proposed Budget FY2026
<b>Revenues</b>					
Developer Contributions	\$ 224,678	\$ 32,507	\$ 74,686	\$ 107,193	\$ 395,378
<b>Total Revenues</b>	<b>\$ 224,678</b>	<b>\$ 32,507</b>	<b>\$ 74,686</b>	<b>\$ 107,193</b>	<b>\$ 395,378</b>
<b>Expenditures</b>					
<u><i>General &amp; Administrative</i></u>					
Supervisor Fees	\$ 12,000	\$ 600	\$ 5,000	\$ 5,600	\$ 12,000
FICA Expenditures	\$ 918	\$ 46	\$ 383	\$ 428	\$ 918
Engineering	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 15,000
Attorney	\$ 25,000	\$ 914	\$ 11,586	\$ 12,500	\$ 25,000
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ 4,500
Management Fees	\$ 40,000	\$ 11,667	\$ 8,333	\$ 20,000	\$ 40,000
Information Technology	\$ 1,800	\$ 1,050	\$ 750	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 700	\$ 500	\$ 1,200	\$ 1,200
Telephone	\$ 300	\$ -	\$ 50	\$ 50	\$ 300
Postage & Delivery	\$ 1,000	\$ 38	\$ 55	\$ 93	\$ 1,000
Insurance	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,750
Copies	\$ 1,000	\$ -	\$ 500	\$ 500	\$ 1,000
Legal Advertising	\$ 15,000	\$ 695	\$ 750	\$ 1,445	\$ 15,000
Contingency	\$ 5,000	\$ 269	\$ 250	\$ 519	\$ 5,000
Office Supplies	\$ 625	\$ 3	\$ 50	\$ 53	\$ 625
Travel Per Diem	\$ 660	\$ -	\$ 330	\$ 330	\$ 660
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total General &amp; Administrative:</b>	<b>\$ 124,678</b>	<b>\$ 21,156</b>	<b>\$ 36,037</b>	<b>\$ 57,193</b>	<b>\$ 145,378</b>
<u><i>Operations and Maintenance</i></u>					
<b>Field Expenditures</b>					
Contingency	\$ 100,000	\$ -	\$ 50,000	\$ 50,000	\$ 250,000
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 250,000</b>
<b>Total Expenditures</b>	<b>\$ 224,678</b>	<b>\$ 21,156</b>	<b>\$ 86,037</b>	<b>\$ 107,193</b>	<b>\$ 395,378</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ 11,351</b>	<b>\$ (11,351)</b>	<b>\$ -</b>	<b>\$ -</b>

# **Auburn Lakes**

## **Community Development District**

### **General Fund Narrative**

#### **Revenues:**

##### **Developer Contributions**

The District will enter into a funding agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

---

#### **Expenditures:**

##### **General & Administrative:**

##### **Supervisor Fees**

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

##### **FICA Expenditures**

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

##### **Engineering**

The District's engineer will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

##### **Attorney**

The District's legal counsel will be providing general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

##### **Annual Audit**

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

##### **Assessment Administration**

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

##### **Arbitrage Fees**

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on its bonds and any other anticipated bond issuance.

# **Auburn Lakes**

## **Community Development District**

### **General Fund Narrative**

#### Dissemination Fees

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues.

#### Trustee Fees

The District will pay annual trustee fees for the proposed bonds.

#### Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

#### Information Technology

Represents costs with Governmental Management Services – Central Florida, LLC related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

#### Website Maintenance

Represents the costs with Governmental Management Services – Central Florida, LLC associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

#### Telephone

Telephone and fax machine.

#### Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

#### Insurance

The District's general liability and public official's liability insurance coverages.

#### Copies

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

#### Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

**Auburn Lakes**  
**Community Development District**  
**General Fund Narrative**

Contingency

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Travel Per Diem

The Board of Supervisors can be reimbursed for travel expenditures related to the conducting of District business.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to Florida Department of Commerce for \$175. This is the only expense under this category for the District.

**Operations & Maintenance:**

**Field Expenditures**

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

## SECTION 2



**AUBURN LAKES COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2025/2026 BUDGET FUNDING AGREEMENT**

**THIS AGREEMENT** (the “Agreement”) is made and entered into this 1st day of October 2025 by and between:

**AUBURN LAKES COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, with a mailing address of c/o Governmental Management Services LLC – Central Florida, 219 East Livingston Street, Orlando, Florida 32801 (the “District”), and

**AUBURN LAKES LLC**, a Florida limited liability company, with a mailing address of 5529 U.S. 98 North, Lakeland, Florida 33809 (the “Developer”).

**RECITALS**

**WHEREAS**, the District was established by Ordinance No. 1769 adopted by the City Commission of the City of Auburndale, Florida, effective May 20, 2024, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

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

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

**WHEREAS**, the District is adopting its general fund budget for the Fiscal Year 2025/2026, which begins October 1, 2025, and ends September 30, 2026, (the “Budget”); and

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

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

**WHEREAS**, in lieu of levying assessments on the Property, Developer is willing to provide such funds as are necessary to allow the District to proceed with its operations as described in **Exhibit B**; and

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

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

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

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

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

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

**SECTION 3. CONTINUING LIEN.** The District shall have the right to file a continuing lien upon the Property described in **Exhibit A** for all payments due and owing under the terms of this Agreement and for interest thereon, and for reasonable attorneys' fees, paralegals' fees, expenses and court costs incurred by the District incident to the collection of funds under this Agreement or for enforcement of this lien, and all sums advanced and paid by the District for taxes and payment on account of superior interests, liens and encumbrances in order to preserve and protect the District's lien. The lien shall be effective as of the execution of this Agreement. If Developer fails to pay sums due according to the terms of this Agreement, at the District Manager's direction, the District may bring an action at law against the record title holder to the Property to pay the amount due under this Agreement or may foreclose the lien against the Property in any manner authorized by law. The District may partially release any filed lien for portions of the Property subject to a plat if and when Developer has demonstrated, in the District's sole discretion, that such release will not materially impair the ability of the District to enforce the collection of funds hereunder, and upon payment of all amounts due for such portion through the date of release. In the event the Developer sells any of the Property described in **Exhibit A** after the execution of this Agreement, the Developer's rights and obligations under this Agreement shall remain the same, provided however that the District shall only have the right to file a lien upon the remaining Property owned by the Developer.

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

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

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

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

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

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

**SECTION 8. DEFAULT.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement in the manner described herein in Sections 3 and 4 above.

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

**SECTION 10. GOVERNING LAW; VENUE.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. The parties agree and consent to, for the purposes of venue, the exclusive jurisdiction of the courts of Polk County, Florida.

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

**SECTION 12. PUBLIC RECORDS.** Developer understands and agrees that all documents of any kind provided to the District in connection with this Agreement are public records and shall be treated as such in accordance with Florida law, including but not limited to Chapter 119, Florida Statutes. Developer agrees to maintain any and all public records and to provide them promptly to the District upon request.

**SECTION 13. NOTICES.** All notices, requests, consents, and other communications hereunder ("Notices") shall be in writing and shall be mailed by First Class Mail, postage prepaid, or sent by overnight delivery service, to the parties, as follows:

**A. If to the District:** Auburn Lakes Community Development District  
c/o GMS – Central Florida, LLC  
219 East Livingston Street  
Orlando, Florida 32801  
Attn: District Manager

**With a copy to:** Kilinski | Van Wyk PLLC  
517 E. College Avenue  
Tallahassee, Florida 32301  
Attn: Auburn Lakes CDD, District Counsel

**B. If to Developer:** Auburn Lakes LLC  
5529 U.S. 98 North  
Lakeland, Florida 33809  
Attn: Lee Saunders

Except as otherwise provided herein, any Notice shall be deemed received only upon actual delivery at the address set forth herein. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the parties may deliver Notice on behalf of the parties. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days' written notice to the parties and addressees set forth herein.

**SECTION 14. COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

**SECTION 15. EFFECTIVE DATE.** This Agreement shall be effective after execution by both parties hereto. The enforcement provisions of this Agreement shall survive its termination, until all payments due under this Agreement are paid in full.

**SECTION 16. ANTIHUMAN TRAFFICKING AFFIDAVIT.** Developer certifies, by acceptance of this Agreement, that neither it nor its principals utilize coercion for labor or services as defined in Section 787.06, *Florida Statutes*. Developer agrees to execute an affidavit in compliance with Section 787.06(13), *Florida Statutes*, and acknowledges that if Developer refuses to sign said affidavit, the District may terminate this Agreement immediately.

IN WITNESS WHEREOF, the parties execute this Agreement the day and year first written above.

**AUBURN LAKES COMMUNITY  
DEVELOPMENT DISTRICT**

---

Chairperson/Vice Chairperson

**AUBURN LAKES LLC**, a Florida limited  
liability company

---

BY: Lee Saunders  
ITS: Manager

**Exhibit A:** Legal Description of the Property  
**Exhibit B:** Fiscal Year 2025/2026 General Fund Budget

**Exhibit A**  
**Legal Description of the Property**

COMMENCE at the Southwest corner of said Section 8; thence N.00 degrees 10°44"W., on the West line of the Southwest 1/4 of said Section 8, a distance of 1662.81 feet to the POINT OF BEGINNING; thence N.00 degree 10°44"W., continuing on the West line of the Southwest 1/4 of said Section 8, a distance of 994.25 feet to the Northwest corner of the Southwest 1/4 of said Section 8; thence N.00 degrees 15°40"W., on the West line of the Southwest 1/4 of the Northwest 1/4 of said Section 8, a distance of 1323.76 feet to the Northwest corner of the Southwest 1/4 of the Northwest 1/4 of said Section 8 also being the Northeast corner of the Southeast 1/4 of the Northeast 1/4 of said Section 7; thence N.89 degrees 55°53"W., on the North line of the Southeast 1/4 of the Northeast 1/4 of said Section 7, a distance of 665.52 feet to the Southeast corner of the West 1/2 of the Northeast 1/4 of the Northeast 1/4 of said Section 7; thence N.89 degrees 55°53"W., a distance of 11.50 feet; thence N.00 degrees 15°50"E., a distance of 331.28 feet; thence S.89 degrees 55°53"E., a distance of 11.50 feet to a point on the West line of the East 1/2 of the Northeast 1/4 of the Northeast 1/4 of said Section 7; thence S.89 degrees 55°53"E., a distance of 11.50 feet; thence N.00 degrees 15°50"E., a distance of 331.28 feet; thence N.89 degrees 55°53"W., a distance of 11.50 feet to a point on the West line of the East 1/2 of the Northeast 1/4 of the Northeast 1/4 of said Section 7; thence N.00 degrees 15°50"E., on the West line of the East 1/2 of the Northeast 1/4 of the Northeast 1/4 of said Section 7, a distance of 662.56 feet to the Northeast corner of the West 1/2 of the Northeast 1/4 of the Northeast 1/4 of said Section 7; thence S.89 degrees 48°53"E., on the North line of the East 1/2 of the Northeast 1/4 of the Northeast 1/4 of said Section 7, a distance of 665.59 feet to the Northeast corner of the Northeast 1/4 of the Northeast 1/4 of said Section 7 also being the Northwest corner of the Northwest 1/4 of said Section 8; thence S.89 degrees 54°30"E., on the North line of the Northwest 1/4 of the Northwest 1/4 of said Section 8, a distance of 1328.49 feet to the Northeast corner of the Northwest 1/4 of the Northwest 1/4 of said Section 8 also being the Southeast corner of the Southwest 1/4 of the Southwest 1/4 of said Section 5; thence N.00 degrees 04°45"W., on the East line of the Southwest 1/4 of the Southwest 1/4 of said Section 5, a distance of 670.22 feet to the Northeast corner of the North 263.28 feet of the Southeast 1/4 of the Southwest 1/4 of the Southwest 1/4 of said Section 5; thence N.89 degrees 56°42"W., on the North line of the North 263.28 feet of the Southeast 1/4 of the Southwest 1/4 of the Southwest 1/4 of said Section 5, a distance of 318.98 feet to a point on the East maintained right of way line of East Fussell Road (per Map Book 6 Page 192) ; thence on the East maintained right of way line of said East Fussell Road (per Map Book 6 Page 192) the following six (6) courses, (1) N.00 degrees 36°11"W., a distance of 73.15 feet, (2) N.00 degrees 18°59"W., a distance of 100.00 feet, (3) N.00 degrees 18°59"W., a distance of 100.00 feet, (4) N.00 degrees 18°59"W., a distance of 100.00 feet, (5) N.00 degrees 15°23"E., and distance of 100.00 feet and (6) N.00 degrees 18°59"W., a distance of 226.08 feet to a point on the South right of way line of Old Dixie Highway (County Road No. 546); thence on the South right of way line of said Old Dixie Highway (County Road No. 546) the following two (2) courses, (1) N.85 degrees 30°39"E., a distance of 208.46 feet and (2) S.89 degrees 46°48"E., a distance of 1392.11 feet to a point on the West right of way line of the Polk Parkway (State Road No. 570); thence on the West right of way line of said Polk Parkway (State Road No. 570) the following nine (9) courses, (1) S.27 degrees 17°58"E., a distance of 96.73 feet, (2) S.00 degrees 19°27"E., a distance of 257.84 feet, (3) S.05 degrees 31°03"W., a distance of 71.78 feet, (4) S.01 degrees 42°12"W., a distance of 156.26 feet, (5) S.02 degrees 06°39"E., a distance of 293.15 feet, (6) S.01 degrees 44°22"W., a distance of 567.29 feet, (7) N.87 degrees 48°43"W., a distance of 505.00 feet, (8) S.02 degrees 34°11"W., a distance of 525.00 feet and (9) S.87 degrees 48°43"E., a distance of 180.74 feet to a point on the West line of a Duke Energy Easement; thence on the West line of said Duke Energy Easement, the following twelve (12) courses, (1) S.26 degrees 52°53"E., a distance of 341.18 feet, (2) S.06 degrees 25°03"W., a distance of 873.72 feet, (3) S.02 degrees 43°54"W., a distance of 602.93 feet, (4) N.82 degrees 26°13"W., a distance of 50.00 feet, (5) S.03 degrees 33°47°W., a distance of 50.00 feet, (6) S.82 degrees 26°13"E., a distance of 50.00 feet, (7) S.07 degrees 33°47"W., a distance of 74.56 feet, (8) on a curve to the left having a radius of 11679.16 feet, a central angle of 01 degrees 43°47°, a

chord length of 352.55 feet and a chord bearing of S.06 degrees 41°54"W., thence on the arc of said curve, an arc length of 352.56 feet to the end of said curve, (9) N.84 degrees 09°59"W., a distance of 15.00 feet. (10) on a curve to the left having a radius of 11694.16 feet, a central angle of 00 degrees 39°41", a chord length of 135.00 feet and a chord bearing of S.05 degrees 30°10"W., thence on the arc of said curve, an arc length of 135.00 feet to the end of said curve, (11) S.84 degrees 49°41"E., a distance of 15.00 feet and (12) on a curve to the left having a radius of 11679.16 feet, a central angle of 02 degrees 41°24", a chord length of 548.27 feet and a chord bearing of S.03 degrees 49°38"W, thence on the arc of said curve, an arc length of 548.32 feet to a point on the North line of a Tampa Electric Company Easement; thence on the North line of said Tampa Electric Company Easement the following two (2) courses, (1) S.68 degrees 47°23"W., a distance of 130.33 feet and (2) N.90 degrees 00°00"W., a distance of 2070.27 feet to the POINT OF BEGINNING.

Parcel contains 255.05 acres, more or less.



**Exhibit B**

Fiscal Year 2025/2026 General Fund Budget

***Auburn Lakes***  
***Community Development District***

***Proposed Budget***  
***FY2026***



# Table of Contents

**1** General Fund

**2-4** General Fund Narrative

**Auburn Lakes**  
**Community Development District**  
**General Fund**

Description	Adopted Budget FY2025	Actuals Thru 4/30/25	Projected Next 5 Months	Projected Thru 9/30/25	Proposed Budget FY2026
<b>Revenues</b>					
Developer Contributions	\$ 224,678	\$ 32,507	\$ 74,686	\$ 107,193	\$ 395,378
<b>Total Revenues</b>	<b>\$ 224,678</b>	<b>\$ 32,507</b>	<b>\$ 74,686</b>	<b>\$ 107,193</b>	<b>\$ 395,378</b>
<b>Expenditures</b>					
<u>General &amp; Administrative</u>					
Supervisor Fees	\$ 12,000	\$ 600	\$ 5,000	\$ 5,600	\$ 12,000
FICA Expenditures	\$ 918	\$ 46	\$ 383	\$ 428	\$ 918
Engineering	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 15,000
Attorney	\$ 25,000	\$ 914	\$ 11,586	\$ 12,500	\$ 25,000
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ 4,500
Management Fees	\$ 40,000	\$ 11,667	\$ 8,333	\$ 20,000	\$ 40,000
Information Technology	\$ 1,800	\$ 1,050	\$ 750	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 700	\$ 500	\$ 1,200	\$ 1,200
Telephone	\$ 300	\$ -	\$ 50	\$ 50	\$ 300
Postage & Delivery	\$ 1,000	\$ 38	\$ 55	\$ 93	\$ 1,000
Insurance	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,750
Copies	\$ 1,000	\$ -	\$ 500	\$ 500	\$ 1,000
Legal Advertising	\$ 15,000	\$ 695	\$ 750	\$ 1,445	\$ 15,000
Contingency	\$ 5,000	\$ 269	\$ 250	\$ 519	\$ 5,000
Office Supplies	\$ 625	\$ 3	\$ 50	\$ 53	\$ 625
Travel Per Diem	\$ 660	\$ -	\$ 330	\$ 330	\$ 660
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total General &amp; Administrative:</b>	<b>\$ 124,678</b>	<b>\$ 21,156</b>	<b>\$ 36,037</b>	<b>\$ 57,193</b>	<b>\$ 145,378</b>
<u>Operations and Maintenance</u>					
<b>Field Expenditures</b>					
Contingency	\$ 100,000	\$ -	\$ 50,000	\$ 50,000	\$ 250,000
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 250,000</b>
<b>Total Expenditures</b>	<b>\$ 224,678</b>	<b>\$ 21,156</b>	<b>\$ 86,037</b>	<b>\$ 107,193</b>	<b>\$ 395,378</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ 11,351</b>	<b>\$ (11,351)</b>	<b>\$ -</b>	<b>\$ -</b>

# **Auburn Lakes**

## **Community Development District**

### **General Fund Narrative**

#### **Revenues:**

##### **Developer Contributions**

The District will enter into a funding agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

---

#### **Expenditures:**

##### **General & Administrative:**

##### **Supervisor Fees**

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

##### **FICA Expenditures**

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

##### **Engineering**

The District's engineer will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

##### **Attorney**

The District's legal counsel will be providing general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

##### **Annual Audit**

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

##### **Assessment Administration**

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

##### **Arbitrage Fees**

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on its bonds and any other anticipated bond issuance.

# **Auburn Lakes**

## **Community Development District**

### **General Fund Narrative**

#### Dissemination Fees

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues.

#### Trustee Fees

The District will pay annual trustee fees for the proposed bonds.

#### Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

#### Information Technology

Represents costs with Governmental Management Services – Central Florida, LLC related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

#### Website Maintenance

Represents the costs with Governmental Management Services – Central Florida, LLC associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

#### Telephone

Telephone and fax machine.

#### Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

#### Insurance

The District's general liability and public official's liability insurance coverages.

#### Copies

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

#### Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

**Auburn Lakes**  
**Community Development District**  
**General Fund Narrative**

Contingency

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Travel Per Diem

The Board of Supervisors can be reimbursed for travel expenditures related to the conducting of District business.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to Florida Department of Commerce for \$175. This is the only expense under this category for the District.

**Operations & Maintenance:**

**Field Expenditures**

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

## SECTION VI



**RESOLUTION 2025-04**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF AUBURN LAKES  
COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL  
MEETING SCHEDULE FOR FISCAL YEAR 2025/2026; AND PROVIDING FOR  
AN EFFECTIVE DATE**

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

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

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

**WHEREAS**, the Board desires to adopt the annual meeting schedule for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (“Fiscal Year 2025/2026”), attached as **Exhibit A**.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF  
AUBURN LAKES COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** The Fiscal Year 2025/2026 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

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

**PASSED AND ADOPTED** this 8th day of July 2025.

ATTEST:

**AUBURN LAKES COMMUNITY  
DEVELOPMENT DISTRICT**

---

Secretary / Assistant Secretary  
Board of Supervisors

---

Chairperson/Vice Chairperson

**Exhibit A:** Fiscal Year 2025/2026 Annual Meeting Schedule

**BOARD OF SUPERVISORS MEETING DATES  
AUBURN LAKES COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2025/2026**

The Board of Supervisors of the Auburn Lakes Community Development District will hold their regular meetings for Fiscal Year 2025/2026, at the Lake Alfred Public Library, 245 N Seminole Ave, Lake Alfred, FL 33850, on the 1st Tuesday of every month at 2:30 PM unless otherwise indicated as follows:

**October 7, 2025  
November 4, 2025  
December 2, 2025  
January 6, 2026  
February 3, 2026  
March 3, 2026  
April 7, 2026  
May 5, 2026  
June 2, 2026  
July 7, 2026  
August 4, 2026  
September 1, 2026**

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

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

District Manager

## SECTION VII

UNIFORM COLLECTION  
AGREEMENT  
DISTRICT

THIS AGREEMENT made and entered into this 21<sup>st</sup> day of, May 2025  
by and between Auburn Lakes Community Development District (“District”),  
whose address is 219 E. Livingston Street Orlando, FL 32801  
and the Honorable Joe G. Tedder, State Constitutional Tax Collector in and for the Polk County  
Political Subdivision, whose address is Polk County Tax Collectors Office, P.O. Box 1189,  
Bartow, Florida 33831-1189 (“Tax Collector”).

SECTION I

Findings and Determinations

The parties find and determine:

1. District is authorized to impose and levy, and by appropriate Resolution has expressed its intent to use the statutory uniform methodology of collection for, certain non-ad valorem special assessments for Auburn Lakes CDD as authorized by constitutional and statutory municipal home rule and by section 197.3632, Florida Statutes (2012) and Rule 12D-18, Florida Administrative Code.

2. The term “Assessments” means those certain levies by the District which purport to constitute non-ad valorem special assessments for Auburn Lakes CDD improvements and related systems, facilities and services pursuant to Resolution 2024-37 a non-ad valorem special assessment is lienable under Section 4, Article X, Florida Constitution, if it results in a special benefit peculiar to the parcels of property involved, over and above general community benefit, as a result of a logical connection to the property involved from the system, facility and service provided by the District and if it is apportioned to the property fairly and reasonably.

3. The uniform statutory collection methodology is provided in section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code (“uniform methodology”), with its enforcement provisions, including the use of tax certificates and tax deeds for enforcing against any delinquencies; and

4. The uniform methodology is more fair to the delinquent property owner than traditional lien foreclosure methodology.

5. The uniform methodology provides for more efficiency of collection by virtue of the Assessment being on the official tax notice issued by the Tax Collector which will produce positive economic benefits to the District and its citizens; and

6. The uniform methodology, through use of the official tax notice, will tend to eliminate confusion.

7. The Tax Collector, as the State Constitutional Officer for the county political subdivision, charged by general law in Chapter 197, Florida Statutes, and related rules and regulations, to function as the agent of the Florida Department of Revenue for purposes of the uniform methodology for the Assessments.

8. The sole and exclusive responsibility to determine, impose and levy the Assessments and to determine that it is a legal, constitutional and lienable non-ad valorem special assessment for Auburn Lakes CDD and related systems, facilities and services is that of the District and no other person, entity or officer.

## SECTION II

### Applicable Law and Regulations

1. Section 2, Article VIII, Florida Constitution; Chapter 170, Florida Statutes; sections 197.3631, 3632 and 3635, Florida Statutes; Rule 12D-18, Florida Administrative Code; and all other applicable provisions of constitutional and statutory law, govern the exercise by the District of its local self-government power to render and pay for municipal services.

2. Section 1(d), Article VIII, Florida Constitution; Chapter 197, Florida and other applicable provisions of constitutional and statutory law apply to Tax Collector in his capacity as a state constitutional county officer and agent of the Florida Department of Revenue for purpose the of collecting and enforcing the collection of non-ad valorem special assessments levied by District.

3. Section 197.3631, Florida Statutes, constitutes supplemental authority for District to levy non-ad valorem assessments including such non-ad valorem special assessments as the “Assessments” for Auburn Lakes CDD and related systems, facilities and services.

4. Section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code, have provisions that apply both to District and to Tax Collector, as well as, to the Department of Revenue and the Property Appraiser in and for the county.

## SECTION III

### Purpose

The purpose of this Agreement under Rule 12D-18, Florida Administrative Code, is to establish the terms and conditions under which the Tax Collector shall collect and enforce the collection of those certain non-ad valorem special assessments, the “Assessments,” levied by District to include compensation by District to the Tax Collector for actual costs of collection pursuant to section 197.3632(8)(c), Florida Statutes; payment by District of any costs involved in separate mailings because of non-merger of any non-ad valorem special assessment roll as certified by the Chair of the Board of Auburn Lakes Community Development District

or his or her designee, pursuant to section 197.3632(7), Florida Statutes; and reimbursement by District for necessary administrative costs, including, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming which attend all of the collection and enforcement duties imposed upon the Tax Collector by the uniform methodology, as provided in section 197.3632(2), Florida Statutes.

#### SECTION IV

##### Term

The term of this Agreement shall commence upon execution, effective for 2025 tax notice purposes, and shall continue and extend uninterrupted from year-to-year, automatically renewed for successive periods not to exceed one (1) year each, unless District shall inform the Tax Collector, as well as Property Appraiser and the Department of Revenue, by 10 January of each calendar year, if District intends to discontinue to use the uniform methodology for such Assessments pursuant to section 197.3632(6), Florida Statutes (2012) and Rule 12D-18.006(3), Florida Administrative Code, using form DR-412 promulgated by the Florida Department of Revenue.

#### SECTION V

##### Duties and Responsibilities of District

District agrees, covenants and contracts to:

1. Compensate the Tax Collector for collections on behalf of the special assessment district in the amount of two percent (2%) on the balance pursuant to section 192.091(2)(b), Florida Statutes and 12D-18.004(2), Florida Administrative Code. The Authority agrees the 2% will be deducted from the balance at the time of each distribution.
2. Reimburse Tax Collector for necessary administrative costs for the collection and enforcement of the Assessment by the Tax Collector under the uniform methodology, pursuant to section 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code, to include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming.
3. To pay for or alternatively to reimburse the Tax Collector for any separate tax notice necessitated by the inability of the Tax Collector to merge the non-ad valorem special assessment roll certified by District pursuant to section 197.3632(7), Florida Statutes and Rule 12D-18.004(2) Florida Administrative Code.
4. District upon being timely billed shall pay directly for necessary advertising relating to implementation of the uniform non-ad valorem special assessment law pursuant to sections 197.3632 and 197.3635, Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code.

5. By the 15th of September of each calendar year, the Chair of the  
Auburn Lakes Community Development District

of the District, or his or her designee, shall certify, using DR Form 408 to the Tax Collector the non-ad valorem assessment (“Assessment”) roll on compatible electronic medium, tied to the property parcel identification number, and otherwise in conformance with the ad valorem tax rolls submitted by the Property Appraiser in July to the Department of Revenue. District or its agent on behalf of District shall post the non-ad valorem special assessment for each parcel on the said non-ad valorem assessment roll and shall exercise its responsibility that such non-ad valorem assessment roll be free of errors and omissions. Section 197.3632(10), Florida Statutes, and Rule 12D-18.006, Florida Administrative Code.

6. District agrees to abide by and implement its duties under the uniform law pursuant to all the provisions of sections 197.3632 and 197.3635, Florida Statutes, or its successor of statutory provisions and all applicable rules promulgated by the Department of Revenue and their successor rules.

7. District acknowledges that the Tax Collector has no duty, authority or responsibility in the imposition and levy of any non-ad valorem special assessments, including the District’s “Assessment” and that it is the sole responsibility and duty of District to follow all procedural and substantive requirements for the levy and imposition of constitutionally lienable non-ad valorem special assessments, including the Assessments.

8. District shall indemnify and hold harmless Tax Collector to the extent of any legal action which may be filed in local, state or federal courts against Tax Collector regarding the imposition, levy, roll preparation and certification of the Assessments; District shall pay for or reimburse Tax Collector for fees for legal services rendered to Tax Collector with regard to any such legal action. Nothing herein shall be deemed or construed as a waiver of sovereign immunity by the Tax Collector or the District, and the parties shall have and maintain at all times and for all purposes any and all rights, immunities and protections available under controlling legal precedent as provided under Section 768.28, Florida Statute, or its successor and as provided under other applicable law.

## SECTION VI

### Duties of the Tax Collector

1. The Tax Collector shall merge timely the legally certified “Assessment” roll of the District with all non-ad valorem assessment rolls, merge said rolls with the tax roll, prepare a collection roll and prepare a combined notice (the tax notice) for both ad valorem taxes and non-ad valorem special assessments for all levying authorities within the county political subdivision, pursuant to sections 197.3632 and 197.3635, Florida Statutes, and its successor provisions, and any applicable rules, and their successor rules, promulgated by the Department of Revenue, and in accordance with any specific ordinances or resolutions adopted by district, so long as said ordinances and resolutions shall themselves each and every one clearly state intent to use the uniform method for collecting such assessments and so long as they are further not inconsistent

with, or contrary to, the provisions of sections 197.3632 and 197.3635, Florida Statutes, and their successor provisions, and any applicable rules.

2. Tax Collector shall collect the Assessments of District as certified by the Chair of the Auburn Lakes Community Development District or his or her designee, to the Tax Collector no later than 15 September of each calendar year on compatible electronic medium, tied to the property identification number for each parcel, and in the format used in July by the Property Appraiser for the ad valorem rolls submitted to the Department of Revenue, using, DR Form 408, and free of errors or omissions.

3. The Tax Collector agrees to cooperate with District in implementation of the uniform methodology for collecting Assessments pursuant to sections 197.3632 and 197.3635, Florida Statutes, and any successor provisions and applicable rules. The Tax Collector shall not accept any non-ad valorem assessment roll for the Assessments of District that is not officially, timely and legally certified to the Tax Collector pursuant to Chapter 197, Florida Statutes, and Rule 12D-18, Florida Administrative Code.

4. If the Tax Collector discovers errors or omissions on such roll, Tax Collector may request District to file a corrected roll or a correction of the amount of any assessment and District shall bear the cost of any such error or omission.

5. If Tax Collector determines that a separate mailing is authorized pursuant to section 197.3632(7), Florida Statutes, and any applicable rules promulgated by the Department of Revenue, and any successor provision to said law or rules, the Tax Collector shall either mail a separate notice of the particular non-ad valorem special assessment ("Assessment") or shall direct District to mail such a separate notice. In making this decision, the Tax Collector shall consider all costs to District and to the taxpayers of such a separate mailing as well as the adverse effect to the taxpayers of delay in multiple notices. If such a separate mailing is effected, District shall bear all costs associated with the separate notice for the non-ad valorem special assessment that could not be merged, upon timely billing by the Tax Collector.

## SECTION VII

### Entire Agreement

1. The parties shall perform all their obligations under this agreement in accordance with good faith and prudent practice.

2. This agreement constitutes the entire agreement between the parties with respect to the subject matter contained herein and may not be amended, modified or rescinded, unless otherwise provided in this Agreement, except in writing and signed by all the parties hereto. Should any provision of this Agreement be declared to be invalid, the remaining provisions of this Agreement shall remain in full force and effect, unless such provision found to be invalid alter substantially the benefits of the Agreement for either of the parties or renders the statutory and regulatory obligations unperformable.



3. This Agreement shall be governed by the laws of the State of Florida.

4. Written notice shall be given to the parties at the following addresses, or such other place or person as each of the parties shall designate by similar notice:

- a. As to Tax Collector:      Address      Joe G. Tedder  
P.O. Box 1189  
Bartow, FL 33831-1189
- b. As to District:              Address      Auburn Lakes CDD  
219 E. Livingston Street  
Orlando, FL 32801

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

ATTEST:

**POLK COUNTY TAX COLLECTOR**

\_\_\_\_\_  
Joe G. Tedder, Tax Collector

By: \_\_\_\_\_  
Joe G. Tedder  
Printed Name

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

ATTEST:

\_\_\_\_\_

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

ATTEST:

\_\_\_\_\_

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

As authorized for execution by the District Chairman of Auburn Lakes  
CDD

at its July 8, 2025 regular meeting.

## SECTION VIII

# SECTION A

# **Auburn Lakes Community Development District Performance Measures/Standards & Annual Reporting Form**

**October 1, 2025 – September 30, 2026**

## **1. Community Communication and Engagement**

### **Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of three board meetings were held during the Fiscal Year.

**Achieved:** Yes ☐ No ☐

### **Goal 1.2: Notice of Meetings Compliance**

**Objective:** Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes ☐ No ☐

### **Goal 1.3: Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes ☐ No ☐

## **2. Financial Transparency and Accountability**

### **Goal 2.1: Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

**Standard:** 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

**Achieved:** Yes ☐ No ☐

### **Goal 2.2: Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

**Standard:** CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes ☐ No ☐

### **Goal 2.3: Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes ☐ No ☐

Chair/Vice Chair:\_\_\_\_\_

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

Print Name:\_\_\_\_\_

Auburn Lakes Community Development District

District Manager:\_\_\_\_\_

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

Print Name:\_\_\_\_\_

Auburn Lakes Community Development District

## SECTION B

# **Auburn Lakes Community Development District Performance Measures/Standards & Annual Reporting Form**

**October 1, 2024 – September 30, 2025**

## **1. Community Communication and Engagement**

### **Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of three board meetings were held during the Fiscal Year.

**Achieved:** Yes ☐ No ☐

### **Goal 1.2: Notice of Meetings Compliance**

**Objective:** Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes ☐ No ☐

### **Goal 1.3: Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes ☐ No ☐

## **2. Financial Transparency and Accountability**

### **Goal 2.1: Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

**Standard:** 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

**Achieved:** Yes ☐ No ☐

### **Goal 2.2: Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

**Standard:** CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes ☐ No ☐

### **Goal 2.3: Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes ☐ No ☐

Chair/Vice Chair:\_\_\_\_\_

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

Print Name:\_\_\_\_\_

Auburn Lakes Community Development District

District Manager:\_\_\_\_\_

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

Print Name:\_\_\_\_\_

Auburn Lakes Community Development District



## SECTION IX

# SECTION C

# SECTION 1

# Auburn Lakes Community Development District

## Summary of Check Register

March 27, 2025 through June 30, 2025

Bank	Date	Check No.'s		Amount
General Fund	4/9/25	12	\$	320.93
	4/16/25	13-14	\$	6,244.61
	5/9/25	15	\$	373.62
	6/5/25	16-17	\$	2,248.12
	6/19/25	18-19	\$	2,110.89
	6/24/25	20	\$	91.80
			\$	<b>11,389.97</b>

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
4/09/25	00003	3/31/25	00070403 202503 310-51300-48000 NOT OF BOS MTG-03/25/25	GANNETT MEDIA CORP DBA	*	320.93	320.93 000012
4/16/25	00002	2/01/25	13 202502 310-51300-34000 MANAGEMENT FEES-FEB25		*	1,666.67	
		2/01/25	13 202502 310-51300-35200 WEBSITE MANAGEMENT-FEB25		*	100.00	
		2/01/25	13 202502 310-51300-35100 INFORMATION TECH-FEB25		*	150.00	
		2/01/25	13 202502 310-51300-51000 OFFICE SUPPLIES		*	.03	
		2/01/25	13 202502 310-51300-42000 POSTAGE		*	.85	
		3/01/25	14 202503 310-51300-34000 MANAGEMENT FEES-MAR25		*	1,666.67	
		3/01/25	14 202503 310-51300-35200 WEBSITE MANAGEMENT-MAR25		*	100.00	
		3/01/25	14 202503 310-51300-35100 INFORMATION TECH-MAR25		*	150.00	
		4/01/25	15 202504 310-51300-34000 MANAGEMENT FEES-APR25		*	1,666.67	
		4/01/25	15 202504 310-51300-35200 WEBSITE MANAGEMENT-APR25		*	100.00	
		4/01/25	15 202504 310-51300-35100 INFORMATION TECH-APR25		*	150.00	
		4/01/25	15 202504 310-51300-51000 OFFICE SUPPLIES		*	2.53	
		4/01/25	15 202504 310-51300-42000 POSTAGE		*	.69	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			5,754.11 000013
4/16/25	00006	2/19/25	11350 202501 310-51300-31500 ATTORNEY SVCS-JAN25		*	152.00	
		3/19/25	11604 202502 310-51300-31500 ATTORNEY SVCS-FEB25		*	173.50	
		4/11/25	11852 202503 310-51300-31500 ATTORNEY SVCS-MAR25		*	165.00	
				KILINSKI-VAN WYK, PLLC			490.50 000014
5/09/25	00003	4/30/25	202504 310-51300-48000 MTG-PROPOSALS ANNU AUDIT		*	373.62	
				GANNETT MEDIA CORP DBA			373.62 000015
6/05/25	00002	5/01/25	16 202505 310-51300-34000 MANAGEMENT FEES-MAY25		*	1,666.67	

AUBL AUBURN LAKES C IARAUJO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		5/01/25 16	202505 310-51300-35200		*	100.00	
			WEBSITE MANAGEMENT-MAY25				
		5/01/25 16	202505 310-51300-35100		*	150.00	
			INFORMATION TECH-MAY25				
		5/01/25 16	202505 310-51300-51000		*	.06	
			OFFICE SUPPLIES				
		5/01/25 16	202505 310-51300-42000		*	1.39	
			POSTAGE				
				GOVERNMENTAL MANAGEMENT SERVICES-CF			1,918.12 000016
6/05/25 00006		5/15/25 12107	202504 310-51300-31500		*	330.00	
			ATTORNEY SVCS-APR25				
				KILINSKI-VAN WYK, PLLC			330.00 000017
6/19/25 00002		6/01/25 17	202506 310-51300-34000		*	1,666.67	
			MANAGEMENT FEES-JUN25				
		6/01/25 17	202506 310-51300-35200		*	100.00	
			WEBSITE MANAGEMENT-JUN25				
		6/01/25 17	202506 310-51300-35100		*	150.00	
			INFORMATION TECH-JUN25				
		6/01/25 17	202506 310-51300-51000		*	.03	
			OFFICE SUPPLIES				
		6/01/25 17	202506 310-51300-42000		*	.69	
			POSTAGE				
				GOVERNMENTAL MANAGEMENT SERVICES-CF			1,917.39 000018
6/19/25 00006		6/12/25 12333	202505 310-51300-31500		*	193.50	
			ATTORNEY SVCS-MAY25				
				KILINSKI-VAN WYK, PLLC			193.50 000019
6/24/25 00007		6/23/25 06232025	202506 300-21700-10000		*	91.80	
			Q2 IRS TAX PAYMENT FY25				
				UNITED STATES TREASURY			91.80 000020
				TOTAL FOR BANK A		11,389.97	
				TOTAL FOR REGISTER		11,389.97	

AUBL AUBURN LAKES C IARAUJO

## SECTION 2

***Auburn Lakes***  
***Community Development District***

***Unaudited Financial Reporting***  
***April 30, 2025***





# Table of Contents

1	<hr/>	<u>Balance Sheet</u>
2	<hr/>	<u>General Fund</u>
3	<hr/>	<u>Month to Month</u>

# Auburn Lakes

## Community Development District

### Combined Balance Sheet

April 30, 2025

		<i>General Fund</i>
<b>Assets:</b>		
Operating Account	\$	3,447
Due from Developer	\$	25,000
<b>Total Assets</b>	<b>\$</b>	<b>28,447</b>
<b>Liabilities:</b>		
Accounts Payable	\$	704
FICA Payable	\$	92
<b>Total Liabilites</b>	<b>\$</b>	<b>795</b>
<b>Fund Balance:</b>		
Unassigned	\$	27,652
<b>Total Fund Balances</b>	<b>\$</b>	<b>27,652</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$</b>	<b>28,447</b>

**Auburn Lakes**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/25	Thru 04/30/25	Variance
<b><u>Revenues:</u></b>				
Developer Contributions	\$ 224,678	\$ 32,507	\$ 32,507	\$ -
<b>Total Revenues</b>	<b>\$ 224,678</b>	<b>\$ 32,507</b>	<b>\$ 32,507</b>	<b>\$ -</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisors Fees	\$ 12,000	\$ 7,000	\$ 600	\$ 6,400
FICA Expense	\$ 918	\$ 536	\$ 46	\$ 490
Engineering	\$ 15,000	\$ 8,750	\$ -	\$ 8,750
Attorney	\$ 25,000	\$ 14,583	\$ 914	\$ 13,669
Management Fees	\$ 40,000	\$ 23,333	\$ 11,667	\$ 11,667
Information Technology	\$ 1,800	\$ 1,050	\$ 1,050	\$ -
Website Maintenance	\$ 1,200	\$ 700	\$ 700	\$ -
Telephone	\$ 300	\$ 175	\$ -	\$ 175
Postage & Delivery	\$ 1,000	\$ 583	\$ 38	\$ 545
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Copies	\$ 1,000	\$ 583	\$ -	\$ 583
Legal Advertising	\$ 15,000	\$ 8,750	\$ 695	\$ 8,055
Contingency	\$ 5,000	\$ 2,917	\$ 269	\$ 2,647
Office Supplies	\$ 625	\$ 365	\$ 3	\$ 362
Travel Per Diem	\$ 660	\$ 385	\$ -	\$ 385
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative:</b>	<b>\$ 124,678</b>	<b>\$ 74,885</b>	<b>\$ 21,156</b>	<b>\$ 53,729</b>
<b><u>Operations and Maintenance</u></b>				
<b>Field Expenditures</b>				
Contingency	\$ 100,000	\$ -	\$ -	\$ -
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 224,678</b>	<b>\$ 74,885</b>	<b>\$ 21,156</b>	<b>\$ 53,729</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ 11,351</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 16,300</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 27,652</b>	

**Auburn Lakes**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Developer Contributions	\$ -	\$ -	\$ -	\$ -	7,678	24,829	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	32,507
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>7,678</b>	<b>24,829</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>32,507</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisors Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	600	\$ -	\$ -	\$ -	\$ -	\$ -	600
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	46	\$ -	\$ -	\$ -	\$ -	\$ -	46
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney	\$ 94	\$ -	\$ -	\$ 152	\$ 174	\$ 165	\$ 330	\$ -	\$ -	\$ -	\$ -	\$ -	914
Management Fees	\$ 1,667	\$ 1,667	\$ 1,667	\$ 1,667	\$ 1,667	\$ 1,667	\$ 1,667	\$ -	\$ -	\$ -	\$ -	\$ -	11,667
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	1,050
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	700
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage & Delivery	\$ 1	\$ 1	\$ 35	\$ -	\$ 1	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	38
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Copies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321	\$ 374	\$ -	\$ -	\$ -	\$ -	\$ -	695
Contingency	\$ 38	\$ 38	\$ 38	\$ 38	\$ 39	\$ 39	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	269
Office Supplies	\$ 0	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	3
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
<b>Total General &amp; Administrative:</b>	<b>\$ 7,225</b>	<b>\$ 1,956</b>	<b>\$ 1,989</b>	<b>\$ 2,107</b>	<b>\$ 2,130</b>	<b>\$ 2,442</b>	<b>\$ 3,308</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>21,156</b>
<b>Operations and Maintenance</b>													
<b>Field Expenditures</b>													
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Operations &amp; Maintenance:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 7,225</b>	<b>\$ 1,956</b>	<b>\$ 1,989</b>	<b>\$ 2,107</b>	<b>\$ 2,130</b>	<b>\$ 2,442</b>	<b>\$ 3,308</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>21,156</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (7,225)</b>	<b>\$ (1,956)</b>	<b>\$ (1,989)</b>	<b>\$ (2,107)</b>	<b>\$ 5,548</b>	<b>\$ 22,387</b>	<b>\$ (3,308)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>11,351</b>

## SECTION 3



April 22, 2025

Samantha Ham – Recording Secretary  
Auburn Lakes CDD  
219 E. Livingston Street  
Orlando, Florida 32801-1508

**RE: Auburn Lakes Community Development District Registered Voters**

Dear Ms. Ham,

In response to your request, there are currently **0** voters within the Auburn Lakes Community Development District. This number of registered voters in said District is as of **April 15, 2025**.

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

Sincerely,

A handwritten signature in black ink that reads "Melony M. Bell".

Melony M. Bell  
Supervisor of Elections  
Polk County, Florida

P.O. Box 1460, Bartow, FL 33831 • Phone: (863) 534-5888

**PolkElections.gov**

Para asistencia en Español, por favor de llamar al (863) 534-5888