

***Live Oak Lake  
Community Development District***

***Agenda***

***November 1, 2023***

# AGENDA

***Live Oak Lake***  
***Community Development District***  
219 E. Livingston St., Orlando, FL 32801  
Phone: 407-841-5524

October 25, 2023

**Board of Supervisors  
Live Oak Lake  
Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of **Live Oak Lake Community Development District** will be held **Wednesday, November 1, 2023, at 2:30 PM at the West Osceola Branch Library, 305 Campus Street, Celebration, FL 34747.**

Those members of the public wishing to attend the meeting can do so using the information below:

Zoom Video Link: <https://us06web.zoom.us/j/83613541694>

Zoom Call-In Information: 1-305-224-1968

**Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the August 9, 2023 Board of Supervisors Meeting
4. Consideration of Proposals for Arbitrage Rebate Services
  - A. Tax Solutions
  - B. AMTEC
5. Consideration of Fiscal Year 2023 Financial Audit Engagement Letter with Grau & Associates
6. Consideration of Cancellation of Agreement for Website Auditing, Remediation, and Maintenance Services with Innersync Studio, Ltd.
7. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Field Manager's Report
  - D. District Manager's Report
    - i. FY2024 Meeting Schedule and Location
    - ii. Check Register
    - iii. Balance Sheet
8. Other Business
9. Supervisors Requests
10. Adjournment

# MINUTES

**MINUTES OF MEETING  
LIVE OAK LAKE  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Live Oak Lake Community Development District was held on Wednesday, **August 9, 2023** at 2:30 p.m. at the West Osceola Branch Library, 305 Campus Street, Celebration, Florida and via Zoom.

Present and constituting a quorum:

Andrea Stevens  
Mel Gray Marshall  
Ned Bowman  
Kimberly Locher

Vice Chairperson  
Assistant Secretary  
Assistant Secretary  
Assistant Secretary

Also present were:

Tricia Adams  
Michelle Rigoni  
Nicole Stalder  
Jarrett Wright

District Manager/GMS  
District Counsel, Kutak Rock  
District Engineer, Dewberry  
Field Services, GMS

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Adams called the meeting to order. Four Supervisors were present in person constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Adams opened up the public comment period.

Ms. Payne-Lewis asked that a fountain be installed in the Greenland's pond for pest control. She also commented on the scheduled Board meetings being cancelled without notification and wanted to know how many meetings are required for the year. She commented on the minutes of the meetings and asked if they were just a synopsis or are they word for word. She felt the minutes did not show who voted yes/no and objections were not noted. She asked if an

“unedited” version would be available to the public. She added comments on the three seats that were occupied and wanted to know what determined when the seats are turned over to residents.

Ms. Rocha asked a question about the main close at Twin Lakes.

Mr. Michael Taylor commented on the problem with no-see-ums in the area.

Hearing no other comments, Ms. Adams closed the public comment period.

### **THIRD ORDER OF BUSINESS**

### **Public Hearing on the Fiscal Year 2024 Budget**

#### **A. Public Comment**

Ms. Adams noted the public hearing was to approve the Fiscal Year 2024 budget and imposing special assessments. She asked if District Counsel would approve one motion for both public hearings. Ms. Rigoni stated they could do both. She asked for a motion to open the public hearing.

On MOTION by Mr. Bowman, seconded by Ms. Locher, with all in favor, Opening the Public Hearing, was approved.

Ms. Adams introduced the resolution and the proposed budget. She noted this will approve the budget for 2024 starting October 1, 2023 and ending September 30, 2024. She reviewed the proposed budget. She stated the overall total proposed amount for administrative is similar to last year at \$131,676. She added the increases are due to the additional property to maintain and the field expenses are proposed at \$621,560. She noted there was an increase in aquatic control, landscape maintenance, fountain service, new line item for midge management for \$24,000. She noted the proposed amount for the gross assessment per unit for the 35 foot duplexes is \$249.55, for 50 foot is \$356.50, the 70 foot is \$499.10, and the unplatted is at \$63.59. This is an increase from the previous year and all property owners have received mailed notice, general notice and notice of public hearings and posted two days in advance to the meeting.

Ms. Adams noted the debt service for the 2016 bonds, the amortization schedule and the amounts for each. The property tax includes the maintenance fees and the debt fees. There are two bond issues the 2016 and the 2020 bond. The gross assessment for the debt service is the same based on all. She added the next resolution is for assessments and authorizes the District to collect the fees and the funding.

Ms. Adams asked for any questions from the public regarding the budget. Ms. Lewis commented on contingencies for adding pond fountains and Ms. Adams noted there was a contingency. It was noted there was no plan to add fountains, but there are other plans for midge control. Discussion ensued on midge issues and control plans, spraying, the added amount to the budget to control the midge problems, fountain maintenance, adding fish to the ponds, update notification to the community, stocking plans for the ponds, issues with fish and shrimp.

Other concerns were voiced on the bond issuances and the assessment areas of the 2016 and the 2020 bonds. Ms. Adams asked for a motion to close the public hearing.

On MOTION by Mr. Bowman, seconded by Ms. Locher, with all in favor, Closing the Public Hearing, was approved.

**B. Consideration of Resolution 2023-08 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations**

Ms. Adams asked for a motion to approve the fiscal year 2024 budget. The Board had no changes to the budget proposal.

On MOTION by Mr. Bowman, seconded by Ms. Stevens, with all in favor, Resolution 2023-08 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations, was approved.

**FOURTH ORDER OF BUSINESS**

**Public Hearing on the Fiscal Year 2024 O&M Assessments**

**A. Public Comment**

Ms. Adams noted the comment period for this public hearing was for the Fiscal Year 2024 O&M assessments approved in the initial vote.

**B. Consideration of Resolution 2023-09 Imposing Special Assessments and Certifying an Assessment Roll**

Ms. Adams noted this authorizes the collection and the assessments on the property tax bill.

On MOTION by Mr. Bowman, seconded by Ms. Locher, with all in favor, Resolution 2023-09, Imposing Special Assessments and Certifying an Assessment Roll, was approved.

**C. Direct Collection Agreement with the Developer for FY 2023-2024**

Ms. Adams noted this agreement is with the Developer. Ms. Rigoni presented the collection agreement and the collection schedule. Mr. Bowman asked if there was an interest rate on the agreement. Ms. Rigoni noted there was not.

On MOTION by Mr. Bowman, seconded by Ms. Locher, with all in favor, the Direct Collection Agreement with the Developer for Fiscal Year 2023-2024, was approved.

**D. Deficit Funding Agreement with the Developer for FY 2023-2024**

Ms. Adams noted this agreement was with Narcoossee Land Ventures, LLC the developer for the FY2023-2024. Ms. Rigoni noted the assessment levels were targeted and no increases beyond a certain point.

On MOTION by Mr. Bowman, seconded by Ms. Stevens, with all in favor, the Deficit Funding Agreement with the Developer for Fiscal Year 2023-2024, was approved.

**FIFTH ORDER OF BUSINESS**

**Approval of Minutes of the June 7, 2023  
Board of Supervisors Meeting**

Ms. Adams presented the minutes from the Board of Supervisors meeting on June 7, 2023, which can be found in the agenda packet. She asked for any comments, corrections, or questions from the Board. There being no changes, she asked for a motion of approval.

She addressed a previous public question and noted the minutes are presented in summary format and does include a recording of all motions and any opposing members identified. Anyone wishing to hear the recording can notify the District Manager's office. They have been reviewed by District Council. The meeting date was clarified as of June 7<sup>th</sup>. Further comments from Mr. Bowman noted the midge issue was addressed in this meeting and are noted in the minutes.



On MOTION by Mr. Bowman, seconded by Ms. Stevens, with all in favor, the Minutes of the June 7, 2023 Board of Supervisors Meeting, were approved.

**SIXTH ORDER OF BUSINESS****Presentation of Fiscal Year 2022 Financial Audit Report**

Ms. Adams presented the Fiscal Year 2022 audit report from Grau & Associates to the Board. She noted the report is a requirement and was a clean report with no findings. The report noted the District is considered to be in compliance with all regulations of auditing standards.

She asked for any questions or comments regarding the report. It was asked if this was mailed to the homeowners. Ms. Adams noted this is supplied to the state of Florida and posted on the District website.

On MOTION by Ms. Stevens, seconded by Ms. Locher, with all in favor, the Fiscal Year 2022 Financial Audit Report, was approved.

**SEVENTH ORDER OF BUSINESS****Staff Reports****A. Attorney**

Ms. Rigoni stated she had nothing further to report.

**B. Engineer****i. Acceptance of Fourth Annual Conservation Area Monitoring Report**

Ms. Stadler presented the monitoring report which was included in the agenda package. She noted this is an annual requirement to ensure the conservation areas are treated.

On MOTION by Ms. Stevens, seconded by Ms. Marshall, with all in favor, the Fourth Annual Conservation Area Monitoring Report, was approved.

**ii. Consideration of Dewberry Proposal for Wetland Year 5 Consulting Services**

Ms. Stadler presented the proposal and noted this will ensure compliance and there are no exotic issues. She added this includes coordination services and semi-annual maintenance events that are required which includes the removal and spraying and another report. Ms. Adams noted they confer with the District Engineer in preparing the budget to cover expenses. They will provide

notice to Homeowner's Associations. Mr. Bowman commented on the tree issue and responsiveness.

On MOTION by Mr. Bowman, seconded by Ms. Locher, with all in favor, the Dewberry Proposal for Wetland Year 5 Consulting Services, was approved.

### **C. Field Manager's Report**

Mr. Wright presented the Field Managers report and updated the Board on the landscape items to include the removal of firebush plants at the roundabout, pond bank erosion repair, new plantings and the individual map for sections to verify results. He explained the purpose of the maps to locate addressing the issues.

Mr. Wright noted the fountain repairs were completed and were operational. He addressed lights and timers. Mr. Wright also explained the midge spray treatments were conducted at pond 13 and 14. He addressed the budget increase.

### **D. District Manager's Report**

Ms. Adams addressed a question on the seats on the Board seats and elections. She explained the process to include the 6 years after establishment and 250 registered voters, the seats will transition from landowner elected to the general election process. She noted the next general election will be 2024 and she explained the qualifications and process for the seats.

#### **i. Check Run Summary**

Ms. Adams reviewed the check run summary from June 9, 2023 to August 1, 2023 totaling \$147,753.27. Ms. Adams offered to answer any questions for the Board. Hearing no questions, she asked for a motion of approval.

On MOTION by Mr. Bowman, seconded by Ms. Locher, with all in favor, the Check Run Summary, was approved.

#### **ii. Balance Sheet**

Ms. Adams stated that the financials were included in the agenda package through the end of June. There was no action needed on this item.

**iii. Review of the Fiscal Year 2024 Meeting Schedule**

Ms. Adams reviewed the proposed Fiscal Year 2024 Meeting schedule starting October 1<sup>st</sup>. She noted there was a question on how often the Board is required to meet and noted there is no number of required meetings but there are certain events must occur. She added the Board is required to approve a proposed budget by June 15<sup>th</sup> of every year and adopt a budget by September 15 of every year to be in compliance of Florida statues.

She added this Board has scheduled meetings for the first Wednesday of each month the process of cancellation of meetings.

This proposed meeting schedule is for 2:30 p.m. at the Osceola Branch Library on the 1<sup>st</sup> Wednesday of each month. She answered a previous question on meeting locations and stated the meeting location must be accessed by the public.

Mr. Bowman made the recommendation for the Chairman to look at the schedule for the July 3<sup>rd</sup> meeting. Ms. Adams noted the options for this meeting and also the January meeting date. She added a posting is required for meetings. Other discussion ensued on concerns of the locations. It was asked to consider revising the FY24 meeting schedule.

She recommended approval of the schedule now and looking at moving problematic dates. Ms. Adams noted she would check into the feasibility of moving meetings to Veterans' Memorial Public Library in St. Cloud at 4:00 p.m. on the first Wednesday of the month.

On MOTION by Mr. Bowman, seconded by Ms. Stevens, with all in favor, the Fiscal Year 2024 Meeting Schedule, was approved.

*\*Ms. Locher left the meeting at this time.*

**EIGHTH ORDER OF BUSINESS****Other Business**

A question was asked on informing the community of the budget status. Ms. Adams noted the unaudited funds are noted in the balance summary and that is accessible to the public.

**NINTH ORDER OF BUSINESS**

**Supervisors    Requests    and    Audience  
Comments**

Ms. Lewis commented on the ponds and the Board should get estimates on additional fountains. Mr. Wright commented on vendors and his responsibilities. It was addressed that the Board is who would approve additional fountains.

Jody on Zoom commented on the public asking for additional items that would increase maintenance costs.

**TENTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Ms. Stevens, seconded by Mr. Bowman, with all in favor, the meeting was adjourned.
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Secretary / Assistant Secretary

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Chairman / Vice Chairman

## SECTION IV

# SECTION A



LLS Tax Solutions Inc.  
2172 W. Nine Mile Rd.  
#352  
Pensacola, FL 32534  
Telephone: 850-754-0311  
Email: [liscott@llstax.com](mailto:liscott@llstax.com)

September 8, 2023

Live Oak Lake Community Development District  
c/o Governmental Management Services-CF, LLC  
219 East Livingston Street  
Orlando, Florida 32801

Thank you for choosing LLS Tax Solutions Inc. ("LLS Tax") to provide arbitrage services to Live Oak Lake Community Development District ("Client") for the following bond issue. This Engagement Letter describes the scope of the LLS Tax services, the respective responsibilities of LLS Tax and Client relating to this engagement and the fees LLS Tax expects to charge.

- \$15,550,000 Live Oak Lake Community Development District Capital Improvement Revenue Bonds, Series 2016

## **SCOPE OF SERVICES**

The procedures that we will perform are as follows:

- Assist in calculation of the bond yield, unless previously computed and provided to us.
- Assist in determination of the amount, if any, of required rebate to the federal government.
- Issuance of a report presenting the cumulative results since the issue date of the issue of bonds.
- Preparation of necessary reports and Internal Revenue Service ("IRS") forms to accompany any required payment to the federal government.

As a part of our engagement, we will read certain documents associated with each issue of bonds for which services are being rendered. We will determine gross proceeds of each issue of bonds based on the information provided in such bond documents. You will have sole responsibility for determining any other amounts not discussed in those documents that may constitute gross proceeds of each series of bonds for the purposes of the arbitrage requirements.

## **TAX POSITIONS AND REPORTABLE TRANSACTIONS**

Because the tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage calculations. Unless you instruct us otherwise, we will take the reporting position most favorable to you whenever reasonable. Any of your bond issues may be selected for review by the IRS, which may not agree with our positions. Any proposed adjustments are subject to certain rights of appeal. Because of the lack of clarity in the law, we cannot provide assurances that the positions asserted by the IRS may not ultimately be sustained, which could result in the assessment

of potential penalties. You have the ultimate responsibility for your compliance with the arbitrage laws; therefore, you should review the calculations carefully.

The IRS and some states have promulgated “tax shelter” rules that require taxpayers to disclose their participation in “reportable transactions” by attaching a disclosure form to their federal and/or state income tax returns and, when necessary, by filing a copy with the Internal Revenue Service and/or the applicable state agency. These rules impose significant requirements to disclose transactions and such disclosures may encompass many transactions entered into in the normal course of business. Failure to make such disclosures will result in substantial penalties. In addition, an excise tax is imposed on exempt organizations (including state and local governments) that are a party to prohibited tax shelter transactions (which are defined using the reportable transaction rules). Client is responsible for ensuring that it has properly disclosed all “reportable transactions” and, where applicable, complied with the excise tax provision. The LLS Tax services that are the subject of this Engagement Letter do not include any undertaking by LLS Tax to identify any reportable transactions that have not been the subject of a prior consultation between LLS Tax and Client. Such services, if desired by Client, will be the subject of a separate engagement letter. LLS Tax may also be required to report to the IRS or certain state tax authorities certain tax services or transactions as well as Client’s participation therein. The determination of whether, when and to what extent LLS Tax complies with its federal or state “tax shelter” reporting requirements will be made exclusively by LLS Tax. LLS Tax will not be liable for any penalties resulting from Client’s failure to accurately and timely file any required disclosure or pay any related excise tax nor will LLS Tax be held responsible for any consequences of its own compliance with its reporting obligations. Please note that any disclosure required by or made pursuant to the tax shelter rules is separate and distinct from any other disclosure that Client might be required to or choose to make with its tax returns (e.g., disclosure on federal Form 8275 or similar state disclosure).

## **PROFESSIONAL FEES AND EXPENSES**

Our professional fees for services listed above for the bond year ending August 17, 2023, is \$550, which includes reasonable out-of-pocket expenses. We will bill you upon completion of our services. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

Unanticipated factors that could increase our fees beyond the estimate given above include the following (without limitation). Should any of these factors arise we will alert you before additional fees are incurred.

- Investment data provided by you is not in good order or is unusually voluminous.
- Proceeds of bonds have been commingled with amounts not considered gross proceeds of the bonds (if that circumstance has not previously been communicated to us).
- A review or other inquiry by the IRS with respect to an issue of bonds.



## ACCEPTANCE

You understand that the arbitrage services, report and IRS forms described above are solely to assist you in meeting your requirements for federal income tax compliance purposes. This Engagement Letter constitutes the entire agreement between Client and LLS Tax with respect to this engagement, supersedes all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and LLS Tax.

Please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this Engagement Letter to us. Thank you again for this opportunity to work with you.

Very truly yours,  
LLS Tax Solutions Inc.

AGREED AND ACCEPTED:  
Live Oak Lake Community Development District

By: Linda L. Scott

Linda L. Scott, CPA

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

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

Title \_\_\_\_\_

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

## SECTION B

**Arbitrage Rebate Computation  
Proposal For  
Live Oak Lake  
Community Development District  
\$15,550,000 Capital Improvement Revenue Bonds,  
Series 2016  
\$16,275,000 Capital Improvement Revenue Bonds,  
Series 2020**





# AMTEC

American Municipal Tax-Exempt Compliance

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

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

September 12, 2023

Live Oak Lake Community Development District  
c/o Ms. Tricia Adams  
District Manager  
Government Management Services – CF, LLC  
219 East Livingston Street  
Orlando, FL 32801

Re: Live Oak Lake Community Development District Tax-Exempt Bond Issues:  
\$15,550,000 Capital Improvement Revenue Bonds, Series 2016 &  
\$16,275,000 Capital Improvement Revenue Bonds, Series 2020

Dear Ms. Adams:

AMTEC is an independent consulting firm that specializes in arbitrage rebate calculations. We have the ability to complete rebate computations for the above-referenced Live Oak Lake Community Development District (the “District”) Series 2016 and Series 2020 bond issues (the “Bonds”). We do not sell investments or seek an underwriting role. As a result of our specialization, we offer very competitive pricing for rebate computations. Our typical fee averages less than \$1,000 per year, per issue and includes up to five years of annual rebate liability reporting.

### **Firm History**

AMTEC was incorporated in 1990 and maintains a prominent client base of colleges and universities, school districts, hospitals, cities, state agencies and small-town bond issuers throughout the United States. We currently compute rebate for more than 7,300 bond issues and have delivered thousands of rebate reports. The IRS has never challenged our findings.

### **Southeast Client Base**

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

We have prepared a Proposal for the computation of arbitrage for the District’s Bonds. We have established a "bond year end" of August 17<sup>th</sup> for the Series 2016 Bonds and September 30<sup>th</sup> for the Series 2020 Bonds, based upon the dates referenced in the prior consultant’s arbitrage reports.

## Proposal

We are proposing rebate computation services based on the following:

- \$15,550,000 Capital Improvement Revenue Bonds, Series 2016
- \$16,275,000 Capital Improvement Revenue Bonds, Series 2020
- Fixed Rate Debt
- Acquisition & Construction, Debt Service Reserve, Cost of Issuance & Debt Service Accounts

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

Our guaranteed fee for rebate computations for the Bonds is \$450 per year, per bond issue and will encompass all activity from the dates of the closings through the next Computation Date. The fee is based upon the size as well as the complexity. Our fees are payable upon your acceptance of our rebate reports, which will be delivered shortly after the report dates specified in the following tables.

### **AMTEC Professional Fee – \$15,550,000 Capital Improvement Revenue Bonds, Series 2016**

Report Date	Type of Report	Period Covered	Fee
September 30, 2023	Rebate and Opinion	Closing – August 31, 2023 (2 Years of Activity)	\$ 900
July 31, 2024	Rebate and Opinion	Closing – July 31, 2024	\$ 450
July 31, 2025	Rebate and Opinion	Closing – July 31, 2025	\$ 450
August 17, 2026	Rebate and Opinion	Closing – August 17, 2026	\$ 450

### **AMTEC Professional Fee – \$16,275,000 Capital Improvement Revenue Bonds, Series 2020**

Report Date	Type of Report	Period Covered	Fee
September 30, 2023	Rebate and Opinion	Closing – September 30, 2023	\$ 450
September 30, 2024	Rebate and Opinion	Closing – September 30, 2024	\$ 450
September 30, 2025	Rebate and Opinion	Closing – September 30, 2025	\$ 450
September 30, 2026	Rebate and Opinion	Closing – September 30, 2026	\$ 450
September 30, 2027	Rebate and Opinion	Closing – September 30, 2027	\$ 450

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

1. Arbitrage Certificate or Tax Regulatory Agreement
2. IRS Form 8038-G
3. Closing Memorandum
4. US Bank statements for all accounts from the most recently prepared rebate report through each report date

## AMTEC's Scope of Services

Our standard engagement includes the following services:

- Review of all bond documents and account statements for possible rebate exceptions;
- Computation of the rebate liability and/or the yield restricted amount, in accordance with Section 148 of the Internal Revenue Code, commencing with the date of the closing through required reporting date of the Bonds;
- Independent calculation of the yield on the Bonds to ensure the correct basis for any rebate liability. This effort provides the basis for our unqualified opinion;
- Reconciliation of the sources and uses of funds from the bond documentation;
- Calculation and analysis of the yield on all investments, subject to the Regulations, for each computation period;
- Production of rebate reports, indicating the above stated information, and the issuance of the AMTEC Opinion;
- Recommendations for proactive rebate management;
- Commingled funds, transferred proceeds and yield restriction analyses, if necessary;
- Preparation of IRS Form 8038-T and any accompanying documentation, should a rebate payment be required;
- We will discuss the results of our Reports with you, your auditors, and our continued support in the event of an IRS inquiry; and
- We guarantee the completeness and accuracy of our work.

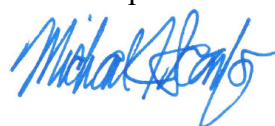
The District agrees to furnish AMTEC with the required documentation necessary to fulfill its obligation under the scope of services. The District will make available staff knowledgeable about the bond transactions, investments and disbursements of bond proceeds.

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

The parties have executed this Agreement on \_\_\_\_\_, 2023.

Live Oak Lake  
Community Development District

Consultant: American Municipal Tax-Exempt  
Compliance Corporation



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

By: Michael J. Scarfo  
Senior Vice President

## SECTION V



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

October 6, 2023

Board of Supervisors  
Live Oak Lake Community Development District  
219 East Livingston Street  
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Live Oak Lake Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2023. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Live Oak Lake Community Development District as of and for the fiscal year ended September 30, 2023. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2023 audit.

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

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

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

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

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

## Audit Objectives

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

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



**Examination Objective**

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

**Other Services**

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

**Management Responsibilities**

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

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

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

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

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

**Audit Procedures—General**

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

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

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

**Audit Procedures—Internal Control**

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

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

**Audit Procedures—Compliance**

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

**Engagement Administration, Fees, and Other**

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

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

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

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

Our fee for these services will not exceed \$5,100 for the September 30, 2023 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

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

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

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

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2023 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Live Oak Lake Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

**RESPONSE:**

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

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

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

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



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



Peer Review  
Program

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

**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

## SECTION VI

**AGREEMENT BETWEEN THE LIVE OAK LAKE COMMUNITY DEVELOPMENT DISTRICT AND INNERSYNC STUDIO, LTD., D/B/A CAMPUS SUITE, FOR WEBSITE AUDITING, REMEDIATION, AND MAINTENANCE SERVICES**

THIS AGREEMENT ("Agreement") is entered into as of this 4<sup>th</sup> day of September, 2019 by and between:

**LIVE OAK LAKE COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government, established and existing pursuant to Chapter 190, *Florida Statutes*, with a mailing address of 313 Campus Street, Celebration, Florida 34747 (the "**District**"), and

**INNERSYNC STUDIO, LTD., d/b/a CAMPUS SUITE**, an Ohio limited liability company, authorized to do business in Florida, with a mailing address of 752 Dunwoodie Drive, Cincinnati, Ohio 45230 ("**Contractor**").

**RECITALS**

**WHEREAS**, the District is a local unit of special-purpose government, created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, pursuant to section 189.069, *Florida Statutes*, the District must maintain an official website containing, at minimum, the statutorily required information ("**Website**"); and

**WHEREAS**, the District has a need to obtain a qualified independent contractor to perform audits of the Website to ensure compliance with the accessibility requirements of Title II of the Americans with Disabilities Act ("**ADA**"), which ADA accessibility requirements and standards may change from time to time, and to remediate or otherwise convert the Website to meet such ADA accessibility requirements, to routinely audit the Website to ensure continued compliance with the ADA and to perform ongoing maintenance of the Website, all as more particularly described herein and in the proposal attached hereto as **Exhibit A** and made a part herein (together, the "**Services**"); and

**WHEREAS**, Contractor represents and warrants to the District that it is qualified, willing and capable of providing the Services; and

**WHEREAS**, the District and Contractor desire to enter into this Agreement for the purposes stated herein and the District and Contractor warrant and agree that they have all right, power and authority to enter into and be bound by this Agreement.

**NOW, THEREFORE**, in consideration of the recitals, agreements and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

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

**SECTION 2. SCOPE OF WORK.** Contractor shall provide Services in accordance with the terms provided in this Agreement and in **Exhibit A**, which Services include:

**A. INITIAL WEBSITE REMEDIATION.** Contractor shall migrate the District's existing Website or otherwise create a new Website in order to produce a functional, responsive, working Website compliant with federally recommended ADA best practices for state and local governments as promulgated by federal law and rulemaking, including but not limited to Web Content Accessibility Guidelines 2.1 Level AA, as the same may be amended and updated from time to time (as amended and updated from time to time, "**WCAG**"). Specifically, Contractor shall, at a minimum:

- i. provide an ADA compliant Website that meets, at minimum, the currently-effective WCAG standards;
- ii. convert up to 1,500 pages of PDF documents identified by the District to accessible formats for assistive technologies. If certain PDFs are not able to be fully remediated, Contractor shall work with the District to create a summary of the content in the PDF and provide contact information if anyone needs reasonable accommodations to access the full content within that PDF;
- iii. provide a website accessibility policy that includes a commitment to accessibility for persons with disabilities, the District's engagement of Contractor for ADA specific services, in an effort to bring the Website into ADA compliance, accessibility standard used and applied to the Website (which shall be at a minimum WCAG), and contact information of the District Manager or their designee (email and phone number) for users encountering any problems;
- iv. provide options to create a District-branded design (colors, logo, etc.);
- v. provide Contractor's ADA compliance shield, seal or certification for display on the Website ("**Compliance Shield**");
- vi. cross-check ADA compliance for accessibility and compatibility of the Website with various technology mediums, including but not limited to mobile phones, smart phones, tablets, laptop computers, desktop computers, and provide "mobile friendly" or "mobile versions" of the Website accessible via various web browsers including but not limited to Internet Explorer, Edge, Mozilla, Safari, and Chrome;
- vii. eliminate and prevent any commercial advertising on the Website;
- viii. eliminate and prevent exposure to any known spyware, virus or malware affecting functionality or accessibility of the Website;
- ix. secure "https" certification and provide secure "cloud" hosting with fail-over back-up measures to ensure continued functionality and accessibility of the Website;
- x. provide data back-up and records retention measures as required by Florida law;
- xi. provide and/or allow display of a calendar, reservation request form, and

newsletter, as applicable or necessary to the District;

**xii.** provide a “dashboard” accessible to the District Manager or his or her designee which allows the District to upload and remove content, manage documents to be remediated by Contractor, and review ADA compliance reports generated by Contractor. However, Contractor shall ensure that the District does not have the ability to alter any other aspect of the Website which may negatively impact the functionality or accessibility of the Website;

**xiii.** provide any and all other effort reasonably necessary to allow the District to receive the maximum benefit of the Services contemplated by this Agreement and **Exhibit A**, recognizing the District is relying on Contractor’s expertise for Website design/best practices in accordance with the ADA requirements including but not limited to WCAG standards.

**B. MAINTENANCE.** Starting October 1, 2019, Contractor shall provide on-going maintenance of the Website, to ensure continued compliance with WCAG. Specifically, Contractor shall:

**i.** remediate new documents, up to seven hundred fifty (750) pages per year, identified by the District to accessible formats for assistive technologies. For any agenda packages, Contractor shall turn around the remediated version within two (2) business days. Any updates or fixes to the agendas requiring remediation shall be remediated within 48 hours of the District Manager’s submission for such request;

**ii.** remediate documents in Section 2(B)(i) above to accessible formats for assistive technologies. If certain documents are not able to be fully remediated, Contractor shall work with the District to create a summary of the content in such document and provide contact information if anyone needs reasonable accommodations to access the full content within that document. For any agenda packages, including any updates thereto, Contractor shall turn around the remediated version within two (2) business days of the District Manager’s submission for such request;

**iii.** manage and maintain the Website;

**iv.** provide assistive technical support via telephone and/or email, as reasonably needed, within regular business hours between 9 a.m. and 6 p.m., Monday through Friday, exclusive of federal holidays, which shall include but not be limited to assistance in converting newly added documents and upgrading to new ADA recommended standards, if any, and regularly corresponding with the District staff on such items as updates, changes and recommendations;

**v.** store and retain all District content, including files, texts, parameters, documents, and other types of data by backing up the same in a separate storage system and regularly backing up new content as they are submitted and uploaded to the Website;



vi. ensure that the Website is “live” and “on-line” at all times, unless a scheduled maintenance or upgrades are required; for any scheduled maintenance or upgrades which would affect the functionality or accessibility of the Website for a prolonged time, Contractor shall provide reasonable advance notice to the District in writing, and post a disclaimer message on the Website during such maintenance or upgrade;

vii. perform monthly comprehensive technological, and human as needed, audits to ensure Website’s compliance with WCAG standards or better and any applicable laws, rules and regulations applicable to the Website. After each audit, Contractor shall remediate any deficiencies identified during such audit and provide a written report to the District summarizing the audit and remediations made, if any;

viii. in the event that certain documents are not able to be fully remediated and accessible in accordance with ADA compliance standards, Contractor shall immediately notify the District of such documents and shall provide contact information for anyone who needs reasonable accommodation to access all or any portion of such content;

ix. continue to provide and update, as needed, those Services identified in Section 2(A)(iii), (v), (viii), (x), and (xii); and

x. provide any and all other effort reasonably necessary to allow the District to receive the maximum benefit of the Services contemplated by this Agreement and **Exhibit A**, recognizing the District is relying on Contractor’s expertise for Website design/best practices in accordance with the ADA requirements including but not limited to WCAG standards.

**C. ADDITIONAL SERVICES.** In the event that the District desires additional work or services, Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiation regarding the terms of the additional work, including scope and compensation, the parties shall agree in writing to a work order, addendum, addenda, or change order to this Agreement prior to commencement of any such additional work. The following is a non-exhaustive list of possible additional services that the District may request of Contractor:

i. providing a point of contact to respond to requests for Website accommodation;

ii. converting documents for a public records requests received by the District;

iii. providing any other ADA recommended compliance services requested by the District that Contractor is capable of performing.

**SECTION 3. COMPENSATION.** As compensation for the Services, the District agrees to pay Contractor in accordance with the following terms:

**A. INITIAL WEBSITE REMEDIATION.** For performance of the Services as provided in Section 2(A) of this Agreement, the District shall pay Contractor a one-time fee of Two Thousand

Seventy-Five Dollars (\$2,075.00) plus Ninety-Eight Cents (\$0.98) per page remediated pursuant to Section 2(A)(ii). The District shall pay Contractor fifty-percent (50%) of the fee upon execution of this Agreement by the Parties. District shall pay Contractor the remaining fifty-percent (50%) upon substantial completion of the Services provided in Section 2(A).

**B. MAINTENANCE.** For performance of the Services provided in Section 2(B) of this Agreement, starting October 1, 2019, the District shall pay Contractor One Thousand Five Hundred Fifty-Two Dollars and 56/100 Cents (\$1,552.56), payable in four (4) equal quarterly installments of Three Hundred Eighty-Eight Dollars and 14/100 Cents (\$388.14). Parties understand and acknowledge that this includes (i) the annual fee for the domain name for the District's Website, which Contractor shall pay, at its sole expense, on behalf of the District; and (ii) document remediation pursuant to Section 2(B)(iii) of up to seven-hundred fifty (750) pages per year ("**Annual Max Pages**").

**C. ADDITIONAL CONVERSIONS.** For remediating and converting any documents in excess of the Annual Max Pages included in the maintenance price, Contractor shall provide such services for an amount not to exceed Ninety-Eight Cents (\$0.98) per page remediated. Contractor shall perform remediation and conversion of additional documents only upon receipt of written authorization of the District approving the same.

**D. INVOICES; PAYMENT.** Contractor shall maintain records conforming to usual accounting practices. Further, Contractor shall render each invoice to the District in writing, which shall be delivered promptly upon completion of each Service. Each invoice shall contain, at a minimum, the District's name, Contractor's name, the invoice date, an invoice number, an itemized listing of all costs billed on each invoice with a sufficient description of each allowing the District to approve each cost, the time frame within which the Services were provided, and the address or bank information to which payment is to be remitted. Consistent with Florida's Prompt Payment Act, section 218.70, *et al.*, *Florida Statutes*, the invoices shall be due and payable within forty-five (45) days of receipt by the District.

#### **SECTION 4. TERM AND TERMINATION.**

**A. TERM.** This Agreement shall become effective upon the date and year first written above and shall be in effect until terminated by either party in accordance with the terms of this Agreement.

**B. TERMINATION.** The District agrees that Contractor may terminate this Agreement for cause by providing sixty (60) days' written notice of termination to the District; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. Contractor agrees that the District may terminate this Agreement immediately for cause by providing written notice of termination to Contractor. Contractor agrees that the District may terminate this Agreement without cause; provided that the District shall provide thirty (30) days' written notice of termination without cause. Upon any termination of this Agreement, Contractor shall (i) be entitled to payment for all Services rendered up until the effective termination of this Agreement, subject to whatever claims or offsets the District may have against Contractor as the sole means of recovery for termination; (ii) be permitted to remove the Compliance Shield from the Website as of the effective date of the termination; (iii) provide the District, or its designee, all domain names, authorizations, usernames, passwords, and content

(including remediated content) in the format in which it was stored on the service; and (iv) if the Contractor used proprietary and/or licensed software to provide the Services herein to the District, then Contractor shall coordinate with the District as to the terminated use of such software, including any migration of the Website that may be required pursuant to such termination.

**SECTION 5. REPRESENTATIONS, WARRANTIES AND COVENANTS.** Contractor represents, warrants, and covenants that (a) the Services will conform to the requirements provided in Section 2 herein and Exhibit A; (b) the Services shall be performed by qualified personnel in a professional, prompt, diligent, good, safe and workmanlike manner in accordance with all laws, industry standards, and all applicable ADA and other website accessibility compliance standards, including but not limited to WCAG 2.1 Level AA and other federally recommended guidelines, as may be amended from time to time; and (c) neither the Services nor any product provided by Contractor shall infringe, misappropriate, or otherwise violate the intellectual property rights of any third-party. To the extent that any defects are found and reported to the Contractor, the Contractor shall correct such defects within thirty (30) days.

**SECTION 6. INTELLECTUAL PROPERTY.**

**A. CONTRACTOR MATERIALS.** Except as provided herein, Contractor shall retain all right, title, and interest in and to (i) all patents, trademarks, service marks, copyrights, and other intellectual property or proprietary rights of Contractor used in or otherwise associated with the Services, and other materials provided to the District hereunder; and (ii) all trade secrets, technical specifications and data to the extent they are intellectual property, and inventions which are authored, conceived, devised, developed, reduced to practice, or otherwise performed by Contractor which arise out of Contractor's performance of the Services, none of which shall be deemed a "work made for hire" under the Copyright Act of 1976 (collectively, "**Contractor Materials**"), and nothing contained herein shall be construed to restrict, impair, transfer, license, convey, or otherwise alter or deprive Contractor of any of its intellectual property and proprietary interests associated therewith. Subject to the foregoing, Contractor grants to the District a non-exclusive, non-transferable worldwide perpetual limited right and license to access and use the Contractor Materials in connection with the ordinary and intended use by the District as contemplated in this Agreement, including viewing, downloading and printing the Contractor Materials for the District's use, and without in any case removing Contractor's copyright, trademark or other intellectual property ownership notices.

**B. THE DISTRICT MATERIALS; PUBLICITY AND TRADEMARKS.** The District shall own the Website, domain name, all e-mail addresses, and all website and e-mail content (including all remediated content provided by the Contractor), under all circumstances. In the event of a termination of this Agreement for any reason, Contractor shall take all necessary steps to transfer, or otherwise allow the District to retain, such website, domain name, e-mail addresses and content of the same. Additionally, to the extent applicable, Contractor shall take commercially reasonable precautions consistent with industry standards to protect confidential information, including, e.g., credit card information and other sensitive information protected under Florida's Public Records Laws. Contractor shall immediately notify the District of any breach or loss of data, and take such steps as are reasonably necessary to address any such issue. Except as provided herein, the District shall retain all right, title, and interest in and to all intellectual property of the District provided or made available to the Contractor in connection with Contractor's Services (collectively, "**District Materials**") and nothing contained herein shall be construed to restrict, impair, transfer, license,

convey, or otherwise alter or deprive the District of any of its intellectual property or other proprietary interests associated therewith, if any. Subject to the foregoing, the District grants to Contractor a non-exclusive, non-transferable worldwide limited right and license to access and use such District Materials in connection with the provision of the Services as contemplated by this Agreement. Further, the District permits Contractor to identify the District as a customer of Contractor in Contractor's marketing materials (including using the District's name and logo for such limited purposes).

The District further acknowledges and agrees that for Contractor to perform the Services, it must, in some cases, give Contractor remote access to areas behind log-ins that are to be audited hereunder, including, without limitation to content management systems and/or servers (collectively, "**System**"), and agrees that it will furnish to Contractor all necessary information and/or user names and passwords required to do so. Contractor agrees to follow commercially reasonable and accepted security policies for accessing the District's System including any specific security procedures as may be communicated to Contractor by the District prior to Contractor accessing the System. Contractor shall on its own or through coordination with the District's Website provider, create a back-up copy of all data that may be affected by Contractor's access to the System.

**C. RIGHT TO DISPLAY CONTRACTOR'S COMPLIANCE SHIELD / ACCESSIBILITY POLICY.** Pursuant to this Agreement, the Contractor shall provide District a Compliance Shield and customized accessibility policy, which District shall display on its Websites and web applications. The District is expressly prohibited from using the Compliance Shield for any purpose not specifically authorized by this Agreement, and in no event may use such Compliance Shield for or on behalf of any other party or in connection with any domain name and/or organization name other than those being scanned or serviced in connection with the Services.

**SECTION 7. PUBLIC RECORDS.** Contractor understands and agrees that all documents or on-line content of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is Sandra Demarco ("**Public Records Custodian**"). Among other requirements and to the extent applicable by law, Contractor shall 1) keep and maintain public records required by the District to perform the Work; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Contractor, Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records

stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

**IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (954) 603-0033, SANDRA.DEMARCO@INFRAMARK.COM, OR 313 CAMPUS STREET, CELEBRATION, FLORIDA 34747.**

**SECTION 8. INDEMNITY.**

**A.** Contractor agrees to indemnify and hold harmless the District and its officers, supervisors, staff, employees, successors, assigns, members, affiliates, attorneys or representatives from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, or judgments against the District, or loss or damage, whether monetary or otherwise, including but not limited to an ADA website related claim by a third-party, arising out of, wholly or in part by, Contractor's willfully reckless or willfully negligent act(s) or omission(s). Contractor further agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, *Florida Statutes*, or other statute.

**B.** Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorneys' fees, paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), any interest, expenses, damages, penalties, fines, or judgments against the District, all as actually incurred.

**SECTION 9. SCRUTINIZED COMPANIES STATEMENT.** Contractor certifies that it is not in violation of section 287.135, *Florida Statutes*, and is not prohibited from doing business with the District under Florida law, including but not limited to Scrutinized Companies with Activities in Sudan List or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. If Contractor is found to have submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria, or is now or in the future on the Scrutinized Companies that Boycott Israel List, or engaged in a boycott of Israel, the District may immediately terminate the Contract.

**SECTION 10. GENERAL PROVISIONS.**

**A. CONFLICTS.** The terms of this Agreement and **Exhibit A** are intended to complement each other, and to the extent they conflict, the terms of **Exhibit A** shall control only to the extent that such provisions provide clarifications on Services and materials to be provided by Contractor pursuant to **Exhibit A**; in all other respects, the provisions of this Agreement shall control.

**B. AUTHORIZATION.** The execution of this Agreement has been duly authorized by

the appropriate body or official of the District and Contractor, both the District and Contractor have complied with all the requirements of law, and both the District and Contractor have full power and authority to comply with the terms and provisions of this Agreement.

**C. INDEPENDENT CONTRACTOR.** It is understood and agreed that at all times the relationship of Contractor and its employees, agents, or anyone directly or indirectly employed by Contractor to the District is the relationship of an independent contractor and not that of an employee, agent, joint-venturer, or partner of the District. Nothing in this Agreement shall be interpreted or construed as creating or establishing the relationship of employer and employee between the District and Contractor or any of its employees, agents, or anyone directly or indirectly employed by Contractor. The parties acknowledge that Contractor is not an employee for state or federal tax purposes. Contractor shall hire and pay all of Contractor's employees, agents, or anyone directly or indirectly employed by Contractor, all of whom shall be employees of Contractor and not employees of the District and at all times entirely under Contractor's supervision, direction, and control.

In particular, the District will not: i) withhold FICA (Social Security) from Contractor's payments; ii) make state or federal unemployment insurance contributions on Contractor's behalf; iii) withhold state or federal income tax from payment to Contractor; iv) make disability insurance contributions on behalf of Contractor; or v) obtain workers' compensation insurance on behalf of Contractor.

**D. DISPUTE RESOLUTION.** Before initiating any legal claim or action (except with respect to equitable relief), the parties agree to attempt in good faith to settle any dispute, controversy, or claim arising out of or related to this Agreement or the Services (collectively, "**Dispute**") through discussions which shall be initiated upon written notice of a Dispute by either party to the other. If the parties cannot resolve the Dispute within ten (10) business days, then the parties shall attempt to settle the Dispute by mediation. If mediation is unsuccessful, the parties may then proceed to filing a claim in the appropriate jurisdictional court in accordance with this Agreement. 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 fees and costs incurred, including reasonable attorneys' fees, paralegal fees, expert witness fees, and costs for trial, alternative dispute resolution, or appellate proceedings.

**E. APPLICABLE LAW AND VENUE.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida without reference to the principles of conflict of laws. Except for actions seeking injunctive relief (which may be brought in any appropriate jurisdiction), suits under this agreement shall only be brought in a court of competent jurisdiction in the county of Pasco, Florida. This choice of venue is intended by the parties to be mandatory and not permissive in nature, and to preclude the possibility of litigation between the parties with respect to, or arising out of, this Agreement in any jurisdiction other than that specified in this section. The District and Contractor waive any right they may have to assert the doctrine of *forum non conveniens* or similar doctrine, or to object to venue with respect to any proceeding brought in accordance with this Section.

**F. LIMITATIONS ON GOVERNMENTAL LIABILITY.** Nothing in this Agreement shall

be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third-party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

**G. THIRD-PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the District and Contractor and no right or cause of action shall accrue upon or by reason to or for the benefit of any third-party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and Contractor any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and Contractor and their respective representatives, successors, and assigns.

**H. DEFAULT AND PROTECTION AGAINST THIRD-PARTY INTERFERENCE.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of actual damages and/or specific performance. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third-party. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third-party to this Agreement.

**I. NOTICES.** All notices, requests, consents, and other communications under this Agreement ("Notice" or "Notices") shall be in writing and shall be delivered, mailed by Overnight Delivery or First Class Mail, postage prepaid, to the parties, as follows:

**If to Contractor:** Innersync Studio, Ltd.,  
d/b/a Campus Suite  
752 Dunwoodie Drive  
Cincinnati, Ohio 45230  
Attn: Steven Williams

**If to District:** Live Oak Lake Community Development District  
313 Campus Street  
Celebration, Florida 34747  
Attn: District Manager

**With a copy to:** Hopping Green & Sams, PA  
119 South Monroe Street, Suite 300  
Tallahassee, Florida 32301  
Attn: District Counsel

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. 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 District and counsel for Contractor may deliver Notice on behalf of the District and Contractor. 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.

**J. ENTIRE AGREEMENT.** This Agreement, together with **Exhibit A**, sets forth the entire agreement of the parties, and supersedes any prior agreements or statements with respect to the subject matter hereof.

**K. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

**L. ASSIGNMENT.** Neither the District nor Contractor may assign this Agreement without the prior written consent of the other. Any purported assignment without such consent shall be null and void.

**M. AMENDMENTS.** This Agreement may be amended or modified only by a written instrument duly executed by both parties.

**N. FORCE MAJEURE.** If either party is prevented from performing any of its obligations under this Agreement due to any cause beyond the party's reasonable control, including, without limitations, an "act of God," fire, flood, war, strike, government regulation, civil or military authority, acts or omissions of transmitters, utilities, providers or hackers, the time for that party's performance will be extended for the period of the delay or inability to perform due to such occurrence.

**O. SURVIVAL.** In addition to such other provisions hereof which, by their terms, survive any termination or expiration of this Agreement, Section 5 (Representations, Warranties and Covenants), Section 6 (Intellectual Property), Section 7 (Public Records), Section 8 (Indemnity), and Section 10 (General Provisions) shall survive any termination or expiration of this Agreement.

**P. WAIVER.** No breach of any term of this Agreement shall be deemed waived unless expressly waived in writing by the party who might assert such breach. Any failure or delay by either party to exercise any right, power, or privilege under this Agreement shall not be deemed a waiver of any such right, power, or privilege under this Agreement on that or any subsequent occasion. Any waiver by either party, whether express or implied, of any provision of this Agreement, any waiver of default, or any course of dealing hereunder, shall not affect such party's right to thereafter enforce such provision or to exercise any right or remedy in the event of any other default or breach, whether or not similar.

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



**R. ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the parties as an arm's length transaction. Both parties participated fully in the preparation of this Agreement and received the advice of counsel. In case of a Dispute concerning the interpretation of any provision of this Agreement, both parties are deemed to have drafted, chosen, and selected the language, and the doubtful language will not be interpreted or construed against either party.

**S. DESCRIPTIVE HEADINGS.** The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

*[SIGNATURES ON NEXT PAGE]*

IN WITNESS WHEREOF, the parties have, by their duly authorized representatives, executed this Agreement as of the date and year first set forth above.

ATTEST:


LIVE OAK LAKE COMMUNITY  
DEVELOPMENT DISTRICT

  
Secretary

 9/4/19  
Chairperson, Board of Supervisors

WITNESS:

INNERSYNC STUDIO, LTD., D/B/A  
CAMPUS SUITE, an Ohio limited  
liability company

  
Print Name: Ted Saul


  
By: Steven Williams, 9/4/2019 (Title)

Exhibit A: Proposal for Services

## **Exhibit A**

### **Proposal for Service Pricing and Statement of Work**

# Pricing

Effective date: 2019-06-21

## Implementation

### Onboarding of ADA Compliant Website and Remediation of Historical Documents

Quantity

1

Subtotal

\$2,075.00

- Migration website pages and present on a staged website for approval
- Initial PDF Accessibility Compliance Service for 1500 pages of remediation

## Ongoing services

### Website services

Quantity

1

Subtotal

615.00

- Hosting, support and training for users
- Website management tools to make updates
- Secure certification (https)
- Monthly site reporting, monitoring and error corrections

### Ongoing PDF Accessibility Compliance Service

750\*

\$937.50

- Remediation of all PDFs stored on your website
- Remediation of up to 750 PDF pages
- Dashboard for reporting and managing all PDFs
- 48-hour turnaround for fixes for board agendas
- PDF manager dashboard

### Social Media Manager

Included

**Total:**

**\$3,627.50**

*\*Maximum PDF pages per 12 month period*

# Statement of work

**1. On-boarding of ADA Compliant Website and Remediation of Historical Documents.** Contractor will deliver a functional, responsive, working ADA compliant website that can display content submitted to the Contractor by the District. At a minimum, the website and the documents on the website will:

1. Comply with the guidelines provided by Web Content Accessibility Guidelines 2.1, as amended and/or replaced by new releases from time to time (“WCAG”);
2. Contain a website accessibility policy that includes: a commitment to accessibility for persons with disabilities, the accessibility standard used and applied to the website (at a minimum WCAG), and contact information of the District Manager or their designee (email and phone number) in case users encounter any problems;
3. Display an ADA compliance shield, seal, or certification;
4. Provide options to create a CDD-branded design (colors, logo, etc...)
5. Be accessible on modern versions of Internet Explorer, Edge, Mozilla, Safari, and Chrome web browsers and be “mobile friendly” and offer a “mobile version” of the sites content for access from tablets or smart phones.
6. Be free of any commercial advertising;
7. Be free of any known spyware, virus, or malware;
8. Secure certification (https)
9. Secure cloud hosting with fail-overs
10. Allow for data backups, and record retention as required by law;
11. Allow for the display a calendar, reservation request form, and newsletter;
12. Creation of a dashboard for the District to upload and remove content, manage all documents, manage document remediation, and review reports generated by the Contractor; and
13. Remediate 1500 pages identified by the District for the new website in an ADA compliant format.\*

**2. Domain Fee.** The Contractor shall pay the annual fee for the domain name of the District’s website.

**3. Maintenance and Management of the Website.**

1. Contractor will manage and maintain the website;
2. Remediate new documents (a not to exceed 750 pages per year) provided by the District Manager in an ADA compliant format;\*
1. For Agenda Packages, the Contractor shall turn around the documents within 2 business days
3. District shall be responsible for uploading the ADA compliant documents onto the website. Contractor shall ensure that the District only has the ability to upload or remove documents on the website and cannot alter any other aspect of the website;
4. Contractor will store all District data, including files, text and parameters; data will be backed-up on a separate storage system at regular intervals; and
5. The ADA compliant website will be on-line at all times unless maintenance or upgrades require it to be unavailable. When maintenance or upgrades require the website to be unavailable, Contractor will

provide the District with reasonable advance notice in writing.

**4. Monthly Auditing and Remediation Services.**

1. Every month Contractor will comprehensively audit the website's compliance with (1) WCAG and (2) any applicable laws, rules, and regulations (including, the Department of Justice);
2. After the audit, Contractor will remediate any web accessibility deficiencies of the website or content on the website; and
3. The Contractor will provide a written report to the District that summarizes the audit and any remediations made.

**5. Support Services.**

Contractor will supply telephone and/or email support to the District on a reasonable and necessary basis to within business hours – Monday to Friday 9 am to 6 pm EST, exclusive of holidays. The Contractor will provide a listing of detailed hours, holidays, and service availability on their website, and reserves the right to modify the times technical support is available.

\*If certain PDFs are not able to be fully remediated, Contractor shall work with the District to create a summary of the content in the PDF and provide contact information if anyone needs reasonable accommodations to access the full content within that PDF.

## SECTION VII

# SECTION C



# Live Oak Lake CDD

## Field Management Report



November 1st, 2023

Jarett Wright

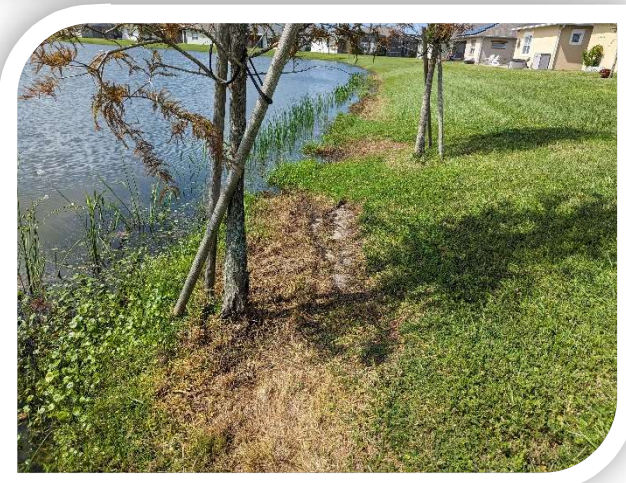
Field Manager

GMS

# Landscaping Update

## Landscape Items

- Due to multiple contractual obligations not being met by Juniper, a deficiency letter was sent to reiterate expectations.
- Examples of shortcomings in landscape quality will be attached in the report below.
- Juniper is set to provide a detailed map of the sod damage along Nolte BLVD and a plan for addressing this.
- Gathering proposal to replace dead bald cypress tree and damaged sod at Meadowedge loop.
- Wildlife signage was installed on all 23 pond banks.

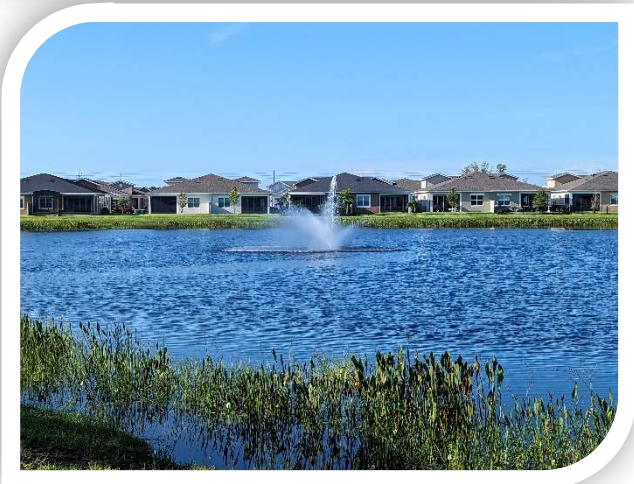
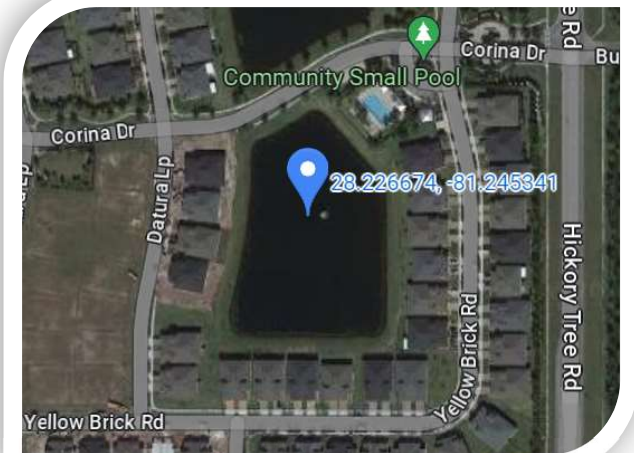




# InProgress

## Fountain Repairs

- ✚ The fountain located on the south side of Corina Dr in front of the HOA pool has been continuously turning off.
- ✚ GMS staff has repeatedly reset the breakers, but the fountain is turning off every 2-3 days, most recently turning off after only 3 hours.
- ✚ Received proposal to replace the system with the updated models used on the main property.
- ✚ Both Solitude and Cascade Fountains are conducting an investigation as to what is actually causing the issue.



# Aquatic Midge Control

## Midge Treatments

- ✚ Littoral planting installations for midge management have been installed. Full plant establishment can take between 6-8 months.
- ✚ Midge spray treatments are being conducted for 5 ponds with the biggest issues. This includes the 3 large ponds south of Nolte, and both ponds at the main HOA clubhouse.
- ✚ The fish installation is being scheduled closer to spring so that there are no issues with transition during the winter.





# Contracted Services

## Aquatic Maintenance

- ✚ Numerous issues with the quality of the aquatic's treatments have been discussed with the current vendor.
- ✚ The presence of invasive shoreline weeds, torpedo grass, and other vegetation has not been addressed to the expected standards.
- ✚ Recommend exploring alternate vendors based on performance and cost.



# Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-750-3599, or by email at [JWright@gmscfl.com](mailto:JWright@gmscfl.com). Thank you.

Respectfully,  
Jarett Wright



## Site Report

18336927608

Reference Number: <b>20231017-18336927608</b>	Form Name: <b>Site Report</b>
Submitter Name: <b>Jarett Wright   jwright@gmscfl.com</b>	Date Sent on Device: <b>Oct 17, 2023 1:20:19 PM EDT</b>
Location: <b>2690 Meadowedge Lp, St Cloud, FL 34772, USA Oct 17, 2023 1:20:16 PM EDT</b>	

## NEW PAGE

### District Status Review

<b>District</b>	Live Oak Lake CDD
<b>Site Inspected By</b>	Jarett Wright - Assistant Field Manager

### Issue Details

ISSUE DETAILS

1 OF 6

### Issue Details

<b>Date / Time</b>	Oct 17, 2023 12:39:00 PM EDT
<b>Assignment</b>	Landscape
<b>GeoLocation</b>	2965 Robins Nest Ct, St Cloud, FL 34772, USA latitude: 28.210779 altitude: -4.2 longitude: -81.2362048 [ <a href="#">viewMap</a> ]
<b>Action Item Picture</b>	



**Action Item Description**

Need proposal to remove dead pine tree at pond bank.

**Request Vendor Proposal**

Yes

## ISSUE DETAILS

2 OF 6

## Issue Details

**Date / Time**

Oct 17, 2023 12:39:00 PM EDT

**Assignment**

Landscaper

**GeoLocation**

2875 Biron Rd, St Cloud, FL 34772, USA  
latitude: 28.2153179 altitude: -5.1  
longitude: -81.2321272 [ [viewMap](#) ]

**Action Item Picture****Action Item Description**

Tree mulch beds need to be treated for weeds, and the barriers need to be edged for proper delineation. Please schedule the next contract mulching as well.

**Request Vendor Proposal**

No

## ISSUE DETAILS

3 OF 6

## Issue Details

**Date / Time**

Oct 17, 2023 12:39:00 PM EDT

**Assignment**

Landscaper

**GeoLocation**

Vest Rd, St Cloud, FL 34772, USA



latitude: 28.2195425 altitude: -6.6  
longitude: -81.2323223 [ [viewMap](#) ]

**Action Item Picture****Action Item Description**

Please inform your crew to stop edge spraying when they treat the weeds. It is killing the sod at multiple locations and the overspray is unacceptable.

**Request Vendor Proposal**

No

**ISSUE DETAILS**

4 OF 6

**Issue Details****Date / Time**

Oct 17, 2023 12:39:00 PM EDT

**Assignment**

Landscaper

**GeoLocation**

Vest Rd, St Cloud, FL 34772, USA  
latitude: 28.2196209 altitude: -6.6  
longitude: -81.2323192 [ [viewMap](#) ]

**Action Item Picture**



**Action Item Description**

Monument and crack weeds need to be treated at 2nd roundabout.

**Request Vendor Proposal**

No

## ISSUE DETAILS

5 OF 6

## Issue Details

**Date / Time**

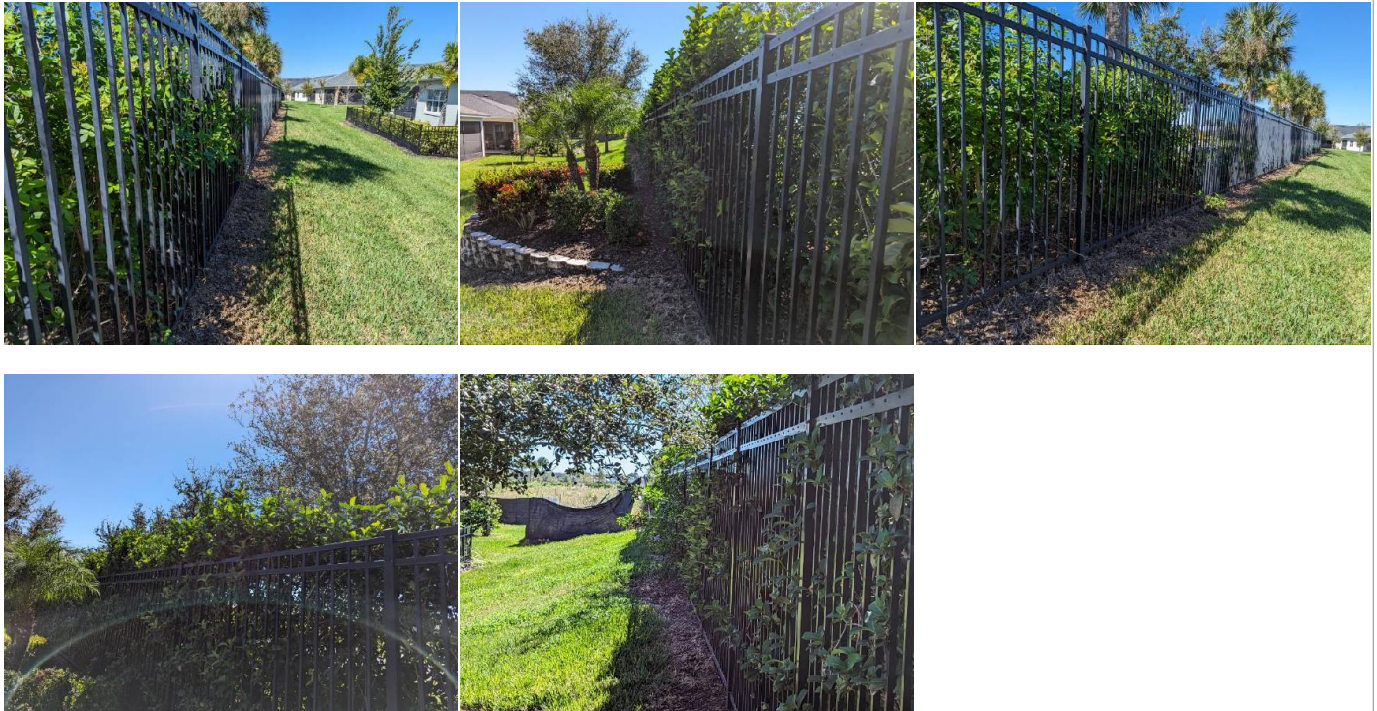
Oct 17, 2023 12:39:00 PM EDT

**Assignment**

Landscaper

**GeoLocation**

5022 Sunfalls Ave, St Cloud, FL 34771, USA  
latitude: 28.2236721 altitude: -4.7  
longitude: -81.2380642 [ [viewMap](#) ]

**Action Item Picture****Action Item Description**

Viburnum hedge along sunfalls needs to have a 6" delineation line off the fence. Also, please trim the tops so that they are flush with the fence.

**Request Vendor Proposal**

No

ISSUE DETAILS

6 OF 6

**Issue Details****Date / Time**

Oct 17, 2023 12:39:00 PM EDT

**Assignment**

Landscaper

**GeoLocation**

2607 Meadowedge Lp, St Cloud, FL 34772, USA  
latitude: 28.2231373 altitude: -4.2999997  
longitude: -81.241079 [ [viewMap](#) ]

**Action Item Picture****Action Item Description**

Need proposal to replace dead sod and bald cypress tree at meadowedge pond.

**Request Vendor Proposal**

Yes

# SECTION D

# SECTION 1

**From:** Brittany Brookes bbrookes@gmscfl.com  
**Subject:** Re: LOL BOS 08.09.2023 Meeting Notes  
**Date:** August 24, 2023 at 4:15 PM  
**To:** Tricia Adams tadams@gmscfl.com

BB

Tricia,

Also, I reached out to Veterans memorial, they already have an ongoing reservation for the 1st Wed of the month at 4pm.

Thanks,

*Brittany Brookes*  
**Governmental Management Services**  
219 E. Livingston St.  
Orlando, FL 32801  
(407) 841- 5524  
[bbrookes@gmscfl.com](mailto:bbrookes@gmscfl.com)

On Aug 15, 2023, at 1:54 PM, Tricia Adams

<[tadams@gmscfl.com](mailto:tadams@gmscfl.com)> wrote:

What about the first Wednesday at 10 am - same location?

On Tue, Aug 15, 2023 at 12:15PM Brittany Brookes

<[bbrookes@gmscfl.com](mailto:bbrookes@gmscfl.com)> wrote:

Just spoke with the librarian, an ongoing library program is booked at 10am as well. They only have two meeting rooms so it seems they are booked up most of the time.

Thanks,

*Brittany Brookes*  
**Governmental Management Services**  
219 E. Livingston St.  
Orlando, FL 32801  
(407) 841- 5524  
[bbrookes@gmscfl.com](mailto:bbrookes@gmscfl.com)

## SECTION 2

# LIVE OAK LAKE

## COMMUNITY DEVELOPMENT DISTRICT

### *Check Run Summary*

November 1, 2023

#### **GENERAL FUND**

<b><u>Date</u></b>	<b><u>Check Numbers</u></b>	<b><u>Amount</u></b>
8/11/2023	408-410	\$12,395.70
8/16/2023	411-415	\$33,263.04
9/15/2023	416-423	\$37,203.26
9/21/2023	424-425	\$13,129.25
10/16/2023	426-436	\$58,252.31
<b>Total</b>		<b><u><u>\$154,243.56</u></u></b>



AP300R  
\*\*\* CHECK NOS. 000408-050000

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER  
LIVE OAK LAKES-GENERAL FUND  
BANK B LOL-GENERAL FUND

RUN 10/18/23

PAGE 1

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/11/23	00035	7/13/23 02232634	202307 320-53800-43000		*	43.92	
			SERVICE THRU 07/11/2023				
				ORLANDO UTILITIES COMMISSION			43.92 000408
8/11/23	00037	7/19/23 62619-07	202307 320-53800-43100		*	7,426.69	
			SERVICE THRU 07/13/2023				
				TOHO WATER AUTHORITY			7,426.69 000409
8/11/23	00037	7/19/23 62746-07	202307 320-53800-43100		*	4,925.09	
			SERVICE THRU 07/13/2023				
				TOHO WATER AUTHORITY			4,925.09 000410
8/16/23	00010	8/01/23 86560356	202308 310-51300-42000		*	9.78	
			DELIVERIES THRU 08/01/23				
		8/08/23 82175373	202308 310-51300-42000		*	43.11	
			DELIVRIES THRU 08/08/2023				
				FEDEX			52.89 000411
8/16/23	00001	6/30/23 72	202306 320-53800-46000		*	431.71	
			MAY/JUNE 23 GENERAL MAINT				
		8/01/23 70	202308 310-51300-34000		*	3,062.50	
			JULY 23 MGMT FEES				
		8/01/23 70	202308 310-51300-31300		*	416.67	
			JULY 23 DISSEMINATION				
		8/01/23 70	202308 310-51300-51000		*	.24	
			OFFICE SUPPLIES				
		8/01/23 70	202308 310-51300-42000		*	4.80	
			POSTAGE				
		8/01/23 71	202308 320-53800-34000		*	1,250.00	
			AUG 23 FIELD MGMT FEES				
				GMS-CENTRAL FLORIDA, LLC			5,165.92 000412
8/16/23	00030	8/01/23 27717-79	202308 320-53800-35000		*	500.00	
			AUG 23 IRR MGMT FEES				
				IRRIGATION MANAGEMENT CONSULTING			500.00 000413
8/16/23	00024	7/28/23 224423	202307 320-53800-46205		*	660.00	
			PLANT REMOVE/REPLACE				
		8/01/23 225472	202308 320-53800-46200		*	21,927.93	
			AUG 23 LANDSCAPE MAINT.				
				JUNIPER LANDSCAPING OF FLORIDA, LLC			22,587.93 000414
8/16/23	00032	8/01/23 PSI-9860	202308 320-53800-46800		*	2,682.30	
			AUG 23 AQUATIC MAINT.				
		8/01/23 PSI00251	202308 320-53800-46800		*	1,474.00	
			AUG 23 AQUATIC MAINT.				

LOKS LIVE OAK LAKES SHENNING

AP300R  
\*\*\* CHECK NOS. 000408-050000

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER  
LIVE OAK LAKES-GENERAL FUND  
BANK B LOL-GENERAL FUND

RUN 10/18/23

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		8/01/23	PSI00266 202308 320-53800-46810		*	800.00	
			AUG 23 FOUNTAIN MAINT.				
				SOLITUDE LAKE MANAGEMENT			4,956.30 000415
9/15/23	00036	9/06/23	L02250 202308 320-53800-46801		*	997.00	
			SVCS-08/23				
				CLARKE ENVIRONMENTAL MOSQUITO			997.00 000416
9/15/23	00006	8/21/23	2321609 202307 320-53800-46300		*	1,600.00	
			SVCS THRU 07/28/23				
				DEWBERRY ENGINEERS INC.			1,600.00 000417
9/15/23	00007	8/31/23	19272 202308 320-53800-45000		*	327.00	
			PACKAGE-ADDED PROPERTY				
				EGIS INSURANCE ADVISORS, LLC			327.00 000418
9/15/23	00010	7/25/23	82030342 202307 310-51300-42000		*	39.59	
			DELIVERIES THRU 07/14/23				
		8/15/23	82238677 202308 310-51300-42000		*	35.40	
			DELIVERIES THRU 08/05/23				
		8/22/23	82320413 202308 310-51300-42000		*	56.56	
			DELIVERIES THRU 08/16/23				
		8/29/23	96577715 202307 310-51300-42000		*	2.82	
			SVCS-07/23				
				FEDEX			134.37 000419
9/15/23	00001	9/01/23	73 202309 310-51300-34000		*	3,062.50	
			MGMT FEES-09/23				
		9/01/23	73 202309 310-51300-31300		*	416.67	
			DISSEMINATION AGT SVCS				
		9/01/23	73 202309 310-51300-51000		*	.45	
			OFFICE SUPPLIES				
		9/01/23	73 202309 310-51300-42000		*	9.50	
			POSTAGE				
		9/01/23	73 202309 310-51300-42500		*	35.55	
			COPIES				
		9/01/23	74 202309 320-53800-34000		*	1,250.00	
			FIELD MGMT-09/23				
				GMS-CENTRAL FLORIDA, LLC			4,774.67 000420
9/15/23	00030	9/04/23	27717-94 202309 320-53800-35000		*	500.00	
			MGMT FEES-09/23				
				IRRIGATION MANAGEMENT CONSULTING			500.00 000421
9/15/23	00024	9/01/23	229250 202309 320-53800-46200		*	21,927.92	
			MAINT-09/23				
				JUNIPER LANDSCAPING OF FLORIDA, LLC			21,927.92 000422
				LOKS LIVE OAK LAKES SHENNING			

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\*\*\* CHECK NOS. 000408-050000

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER  
LIVE OAK LAKES-GENERAL FUND  
BANK B LOL-GENERAL FUND

RUN 10/18/23

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/15/23	00032	7/31/23 PSI96453	202307 320-53800-46800		*	2,786.00	
		SVCS-07/23					
		9/01/23 PSI00589	202309 320-53800-46800		*	2,682.30	
		MAINT-09/23					
		9/01/23 PSI00921	202309 320-53800-46800		*	1,474.00	
		MAINT-09/23					
				SOLITUDE LAKE MANAGEMENT			6,942.30 000423
9/21/23	00035	8/14/23 02232634	202308 320-53800-43000		*	45.87	
		SERVICE THRU 8/14/2023					
				ORLANDO UTILITIES COMMISSION			45.87 000424
9/21/23	00037	8/23/23 218892-0	202308 320-53800-43100		*	5,992.99	
		SERVICE THRU 08/11/2023					
		8/23/23 62619-08	202308 320-53800-43100		*	7,090.39	
		SERVICE THRU 08/11/2023					
				TOHO WATER AUTHORITY			13,083.38 000425
10/16/23	00006	9/20/23 23348007	202308 310-51300-31100		*	412.50	
		SVCS-08/23					
				DEWBERRY ENGINEERS INC.			412.50 000426
10/16/23	00007	9/27/23 20248	202310 310-51300-45000		*	6,076.00	
		RENEW POLICY FY2024					
		9/27/23 20248	202310 320-53800-45000		*	3,879.00	
		RENEW POLICY FY2024					
				EGIS INSURANCE ADVISORS, LLC			9,955.00 000427
10/16/23	00010	9/19/23 82595408	202309 310-51300-42000		*	68.76	
		DELIVERIES THRU 09/08/23					
		9/26/23 82662811	202309 310-51300-42000		*	61.44	
		DELIVERIES THRU 09/20/23					
				FEDEX			130.20 000428
10/16/23	00001	9/30/23 77	202310 310-51300-31700		*	5,000.00	
		ASSESS ROLL-FY24 GMS CFII					
		10/01/23 75	202310 310-51300-34000		*	3,215.67	
		MGMT FEES-10/23					
		10/01/23 75	202310 310-51300-31300		*	416.67	
		DISSEMINATION AGT SVCS					
		10/01/23 75	202310 310-51300-51000		*	.39	
		OFFICE SUPPLIES					
		10/01/23 75	202310 310-51300-42000		*	6.89	
		POSTAGE					
		10/01/23 76	202310 320-53800-34000		*	1,312.50	
		FIELD MGMT-10/23					
				GMS-CENTRAL FLORIDA, LLC			9,952.12 000429
				LOKS LIVE OAK LAKES SHENNING			

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\*\*\* CHECK NOS. 000408-050000

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER  
LIVE OAK LAKES-GENERAL FUND  
BANK B LOL-GENERAL FUND

RUN 10/18/23

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/16/23	00014	10/01/23 21769	202310 310-51300-35101		*	388.13	
		SVCS-10/23		INNERSYNC			388.13 000430
10/16/23	00030	10/02/23 27717-10	202310 320-53800-35000		*	500.00	
		MGMT FEES-10/23		IRRIGATION MANAGEMENT CONSULTING			500.00 000431
10/16/23	00024	9/30/23 232539	202309 320-53800-35001		*	493.25	
		MAINT/REPAIRS-09/23					
		10/01/23 233546	202310 320-53800-46200		*	22,585.75	
		MAINT RENEWAL-10/23		JUNIPER LANDSCAPING OF FLORIDA, LLC			23,079.00 000432
10/16/23	00033	9/27/23 3282410	202308 310-51300-31500		*	2,594.00	
		SVCS-08/23		KUTAK ROCK LLP			2,594.00 000433
10/16/23	00018	7/14/23 76326615	202307 310-51300-48000		*	1,390.00	
		LEGAL AD#7465261					
		7/21/23 76689876	202307 310-51300-48000		*	1,390.00	
		LEGAL AD#7465327					
		9/05/23 79375280	202309 310-51300-48000		*	264.43	
		LEGAL AD#7492629		ORLANDO SENTINEL			3,044.43 000434
10/16/23	00032	10/01/23 PSI01578	202310 320-53800-46800		*	2,682.30	
		MAINT-10/23					
		10/01/23 PSI01967	202310 320-53800-46800		*	1,474.00	
		MAINT-10/23		SOLITUDE LAKE MANAGEMENT			4,156.30 000435
10/16/23	00005	9/25/23 7068481	202310 310-51300-32300		*	4,040.63	
		ADMIN FEE-9/01/23-8/31/24		US BANK			4,040.63 000436
				TOTAL FOR BANK B		154,243.56	
				TOTAL FOR REGISTER		154,243.56	

LOKS LIVE OAK LAKES SHENNING

**LIVE OAK LAKE**  
**COMMUNITY DEVELOPMENT DISTRICT**  
Special Assessment Receipts  
Fiscal Year 2023

ASSESSMENTS - TAX COLLECTOR							\$322,953.76 FY 2023 -36300.10000	\$1,015,950.00 FY 2023 -36300.10000	\$34,850.00 FY 2023 -36300.10000	\$1,373,753.76 TOTAL
DATE	DESCRIPTION	GROSS AMOUNT	DISCOUNTS/PENALTIES	COMMISSIONS	INTEREST	NET RECEIPTS	23.51% O&M Portion	73.95% 16 DSF Portion	2.54% 20 DSF Portion	100.00% Total
11/18/22	INSTALLMENTS	\$5,435.16	\$285.34	\$103.00	\$0.00	\$5,046.82	\$1,186.45	\$3,732.34	\$128.03	\$5,046.82
11/22/22	CURRENT DISTRIBUTION	\$139,265.79	\$5,570.67	\$2,673.90	\$0.00	\$131,021.22	\$30,801.59	\$96,895.83	\$3,323.80	\$131,021.22
12/07/22	CURRENT DISTRIBUTION	\$1,093,004.25	\$43,720.35	\$20,985.68	\$0.00	\$1,028,298.22	\$241,741.12	\$760,470.77	\$26,086.33	\$1,028,298.22
12/22/22	CURRENT DISTRIBUTION	\$62,138.69	\$2,409.78	\$1,194.57	\$0.00	\$58,534.34	\$13,760.75	\$43,288.66	\$1,484.93	\$58,534.34
01/07/23	INSTALLMENTS	\$3,043.14	\$91.30	\$59.04	\$0.00	\$2,892.80	\$680.06	\$2,139.35	\$73.39	\$2,892.80
01/07/23	CURRENT DISTRIBUTION	\$24,237.92	\$740.81	\$469.94	\$0.00	\$23,027.17	\$5,413.42	\$17,029.58	\$584.16	\$23,027.17
01/24/23	INTEREST	\$0.00	\$0.00	\$0.00	\$835.14	\$835.14	\$196.33	\$617.62	\$21.19	\$835.14
02/08/23	CURRENT DISTRIBUTION	\$19,367.50	\$441.94	\$378.52	\$0.00	\$18,547.04	\$4,360.20	\$13,716.33	\$470.51	\$18,547.04
03/08/23	CURRENT DISTRIBUTION	\$4,377.52	\$43.78	\$86.67	\$0.00	\$4,247.07	\$998.44	\$3,140.89	\$107.74	\$4,247.07
04/11/23	INSTALLMENTS	\$3,043.13	\$0.00	\$60.86	\$0.00	\$2,982.27	\$701.10	\$2,205.52	\$75.66	\$2,982.27
04/11/23	CURRENT DISTRIBUTION	\$6,954.71	\$0.00	\$139.10	\$0.00	\$6,815.61	\$1,602.27	\$5,040.44	\$172.90	\$6,815.61
04/24/23	INTEREST	\$0.00	\$0.00	\$0.00	\$59.92	\$59.92	\$14.09	\$44.31	\$1.52	\$59.92
05/10/23	CURRENT DISTRIBUTION	\$5,306.23	(\$122.80)	\$108.58	\$0.00	\$5,320.45	\$1,250.78	\$3,934.70	\$134.97	\$5,320.45
06/09/23	CURRENT DISTRIBUTION	\$2,577.19	(\$77.31)	\$53.09	\$0.00	\$2,601.41	\$611.56	\$1,923.85	\$65.99	\$2,601.41
06/16/23	DELINQUENT DISTRIBUTION	\$5,002.53	(\$150.08)	\$103.05	\$0.00	\$5,049.56	\$1,187.09	\$3,734.37	\$128.10	\$5,049.56
07/27/23	INTEREST	\$0.00	\$0.00	\$0.00	\$27.27	\$27.27	\$6.41	\$20.17	\$0.69	\$27.27
TOTAL		\$1,373,753.76	\$52,953.78	\$26,416.00	\$922.33	\$1,295,306.31	\$304,511.66	\$957,934.74	\$32,859.91	\$1,295,306.31

Assessed on Roll:

	GROSS AMOUNT ASSESSED	PERCENTAGE	ASSESSMENTS COLLECTED	ASSESSMENTS TRANSFERRED	ASSESSMENTS TRANSFERRED	AMOUNT TO BE TFR.
O & M	\$322,953.76	23.5089%	\$304,511.66	(\$304,511.66)	(\$304,511.66)	\$0.00
2016 DEBT SERVICE FUND	\$1,015,950.00	73.9543%	\$957,934.74	(\$957,934.74)	(\$948,321.65)	\$9,613.09
2020 DEBT SERVICE FUND	\$34,850.00	2.5368%	\$32,859.91	(\$32,859.91)	(\$32,530.15)	\$329.76
TOTAL	\$1,373,753.76	100.00%	\$1,295,306.31	(\$1,295,306.31)	(\$1,285,363.46)	\$9,942.85

GROSS  
100.00%

ASSESSMENTS-DIRECT

					\$163,142.70 FY 2023 -36300.10100	\$957,178.50 FY 2023 -36300.10100	\$1,120,321.20 TOTAL
DUE DATE	DATE	BILLED AMOUNT	AMOUNT RECEIVED	NET RECEIPTS	14.56% O&M	85.44% 20 DSF Portion	Total
10/1/22	10/5/22	\$55,468.52	\$55,468.52	\$55,468.52	\$55,468.52	\$0.00	\$55,468.52
1/1/23	1/24/23	\$53,837.09	\$53,837.09	\$53,837.09	\$53,837.09	\$0.00	\$53,837.09
3/1/23	3/1/23	\$53,837.09	\$53,837.09	\$53,837.09	\$53,837.09	\$0.00	\$53,837.09
4/1/23	4/1/23	\$644,268.75	\$644,268.75	\$644,268.75	\$0.00	\$644,268.75	\$644,268.75
10/1/23	8/23/23	\$312,909.75	\$312,909.75	\$312,909.75	\$0.00	\$312,909.75	\$312,909.75
TOTAL		\$1,120,321.20	\$1,120,321.20	\$1,120,321.20	\$163,142.70	\$957,178.50	\$1,120,321.20

ASSESSMENTS COMBINED

	NET AMOUNT ASSESSED	TAX COLLECTOR RECEIVED	DIRECT RECEIVED	TOTAL COLLECTED	NET PERCENTAGE COLLECTED
O & M	\$466,719.23	\$304,511.66	\$163,142.70	\$467,654.36	100.20%
DEBT SERVICE	\$1,912,171.50	\$957,934.74	\$957,178.50	\$1,915,113.24	100.15%
TOTAL	\$2,378,890.73	\$1,262,446.40	\$1,120,321.20	\$2,382,767.60	

## SECTION 3

# **LIVE OAK LAKE**

Community Development District

Unaudited Financial Statements

as of

September 30, 2023

Board of Supervisors Meeting

November 1, 2023

# LIVE OAK LAKE

## COMMUNITY DEVELOPMENT DISTRICT

### COMBINED BALANCE SHEET

September 30, 2023

	Major Funds				Total
	General	Impact Fee Fund	Debt Service Fund	Capital Project Fund	Governmental Funds
<b>ASSETS:</b>					
Cash - Valley 2860	\$326,714	---	---	---	\$326,714
Cash - Suntrust	---	\$81,552	---	---	\$81,552
Due From Other Funds	---	---	\$10,189	---	\$10,189
Investment - Bank United	\$17,194	---	---	---	\$17,194
Investments - Series 2016:					
Reserve A	---	---	\$955,025	---	\$955,025
Revenue A	---	---	\$419,981	---	\$419,981
Prepayment A	---	---	\$15,232	---	\$15,232
Construction	---	---	---	\$262	\$262
Investments - Series 2020:					
Reserve A	---	---	\$989,553	---	\$989,553
Revenue A	---	---	\$395,875	---	\$395,875
Construction	---	---	---	\$89	\$89
Utility Deposits	\$480	---	---	---	\$480
<b>Total Assets</b>	<b>\$344,388</b>	<b>\$81,552</b>	<b>\$2,785,855</b>	<b>\$351</b>	<b>\$3,212,146</b>
<b>LIABILITIES:</b>					
Accounts Payable	\$14,326	---	---	---	\$14,326
Due to Other Funds	\$10,189	---	---	---	\$10,189
<b>Total Liabilities</b>	<b>\$24,515</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,515</b>
<b>FUND BALANCES:</b>					
Nonspendable:					
Prepaid items	\$480	---	---	---	\$480
Restricted for:					
Debt Service	---	---	\$2,785,855	---	\$2,785,855
Impact Fee	---	\$81,552	---	---	\$81,552
Capital Projects	---	---	---	\$351	\$351
Assigned	\$35,000	---	---	---	\$35,000
Unassigned	\$284,393	---	---	---	\$284,393
<b>Total Fund Balances</b>	<b>\$319,873</b>	<b>\$81,552</b>	<b>\$2,785,855</b>	<b>\$351</b>	<b>\$3,187,631</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$344,388</b>	<b>\$81,552</b>	<b>\$2,785,855</b>	<b>\$351</b>	<b>\$3,212,146</b>



**LIVE OAK LAKE**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**GENERAL FUND**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Period Ending September 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
<b><u>REVENUES:</u></b>				
Assessments - Tax Collector <sup>(1)</sup>	\$303,577	\$303,577	\$304,512	\$935
Assessments - Off Roll	\$163,143	\$163,143	\$163,143	\$0
Contributions	\$84,552	\$84,552	\$0	(\$84,552)
Interest Income	\$0	\$0	\$50	\$50
<b>TOTAL REVENUES</b>	<b>\$551,272</b>	<b>\$551,272</b>	<b>\$467,705</b>	<b>(\$83,567)</b>
<b><u>EXPENDITURES:</u></b>				
<b><u>ADMINISTRATIVE:</u></b>				
Supervisor Fees	\$9,600	\$9,600	\$2,200	\$7,400
FICA Expense	\$734	\$734	\$168	\$566
Engineering	\$15,000	\$15,000	\$2,968	\$12,033
Dissemination	\$5,000	\$5,000	\$5,100	(\$100)
Assessment Roll	\$5,000	\$5,000	\$5,000	\$0
Property Appraiser	\$576	\$576	\$0	\$576
Arbitrage	\$1,100	\$1,100	\$600	\$500
Attorney	\$30,000	\$30,000	\$17,364	\$12,636
Annual Audit	\$5,700	\$5,700	\$5,000	\$700
Trustee Fees	\$8,500	\$8,500	\$8,081	\$419
Management Fees	\$36,750	\$36,750	\$36,750	\$0
Postage	\$1,450	\$1,450	\$1,926	(\$476)
Printing & Binding	\$250	\$250	\$519	(\$269)
Insurance	\$6,114	\$6,114	\$5,842	\$272
Legal Advertising	\$2,500	\$2,500	\$3,307	(\$807)
Other Current Charges	\$750	\$750	\$136	\$614
Office Supplies	\$150	\$150	\$131	\$19
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
Website Hosting/Compliance	\$1,553	\$1,553	\$1,553	\$0
<b>TOTAL ADMINISTRATIVE</b>	<b>\$130,902</b>	<b>\$130,902</b>	<b>\$96,819</b>	<b>\$34,083</b>
<b><u>FIELD:</u></b>				
Field Management	\$15,000	\$15,000	\$15,000	\$0
Property Insurance	\$5,000	\$5,000	\$327	\$4,673
Aquatic Control	\$21,226	\$21,226	\$41,019	(\$19,793)
Landscape Maintenance-Pond Areas	\$0	\$0	\$0	\$0
Mitigation Maintenance	\$13,000	\$13,000	\$1,600	\$11,400
Contingency	\$5,000	\$5,000	\$8,244	(\$3,244)
Landscape Maintenance	\$264,000	\$264,000	\$263,135	\$865
Landscaping Replacements	\$75,000	\$75,000	\$27,923	\$47,077
Pond Fountain Maintenance	\$5,000	\$5,000	\$19,888	(\$14,888)
Irrigation Consultant Services	\$6,000	\$6,000	\$6,000	\$0
Irrigation Repairs	\$20,000	\$20,000	\$1,750	\$18,250
Pressure Wash Cleaning	\$13,660	\$13,660	\$0	\$13,660
Electricity-Street Lights	\$43,611	\$43,611	\$529	\$43,082
Water-Irrigation	\$60,991	\$60,991	\$81,097	(\$20,106)
Capital Outlay	\$0	\$0	\$0	\$0
Capital Reserve	\$18,250	\$18,250	\$0	\$18,250
<b>TOTAL FIELD</b>	<b>\$565,737</b>	<b>\$565,737</b>	<b>\$466,511</b>	<b>\$99,226</b>
<b>TOTAL EXPENDITURES</b>	<b>\$696,639</b>	<b>\$696,639</b>	<b>\$563,330</b>	<b>\$133,309</b>
Excess (deficiency) of revenues over (under) expenditures	<b>(\$145,367)</b>	<b>(\$145,367)</b>	<b>(\$95,626)</b>	<b>\$49,742</b>
Net change in fund balance	<b>(\$145,367)</b>	<b>(\$145,367)</b>	<b>(\$95,626)</b>	<b>\$49,742</b>
FUND BALANCE - Beginning	\$145,367		\$415,499	
FUND BALANCE - Ending	\$0		\$319,873	

<sup>(1)</sup> Represents gross amount collected.

# LIVE OAK LAKE

## COMMUNITY DEVELOPMENT DISTRICT

### IMPACT FEE FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Period Ending September 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
<b><u>REVENUES:</u></b>				
Interest Income	\$0	\$0	\$0	\$0
Impact Fees	\$0	\$0	\$179,000	\$179,000
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$179,000</b>	<b>\$179,000</b>
<b><u>EXPENDITURES:</u></b>				
Stormwater	\$0	\$0	\$660,157	(\$660,157)
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$660,157</b>	<b>(\$660,157)</b>
Excess (deficiency) of revenues over (under) expenditures	<b>\$0</b>	<b>\$0</b>	<b>(\$481,156)</b>	<b>(\$481,156)</b>
<b>Net change in fund balance</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$481,156)</b>	<b>(\$481,156)</b>
FUND BALANCE - Beginning	\$0		\$562,708	
FUND BALANCE - Ending	<b>\$0</b>		<b>\$81,552</b>	

**LIVE OAK LAKE**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**SERIES 2016**  
**DEBT SERVICE FUND**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Period Ending September 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
<b><u>REVENUES:</u></b>				
Interest Income	\$0	\$0	\$53,822	\$53,822
Assessments - On Roll	\$956,239	\$956,239	\$957,935	\$1,696
Assessments - Prepayments	\$0	\$0	\$13,970	\$13,970
<b>TOTAL REVENUES</b>	<b><u>\$956,239</u></b>	<b><u>\$956,239</u></b>	<b><u>\$1,025,727</u></b>	<b><u>\$69,488</u></b>
<b><u>EXPENDITURES:</u></b>				
<b><u>Series 2016</u></b>				
Interest - 11/1	\$324,188	\$324,188	\$324,188	\$0
Interest - 05/1	\$324,188	\$324,188	\$323,738	\$450
Principal - 05/01	\$315,000	\$315,000	\$310,000	\$5,000
Special Call - 11/1	\$20,000	\$20,000	\$20,000	\$0
<b>TOTAL EXPENDITURES</b>	<b><u>\$983,375</u></b>	<b><u>\$983,375</u></b>	<b><u>\$977,925</u></b>	<b><u>\$5,450</u></b>
Excess (deficiency) of revenues over (under) expenditures	<b><u>(\$27,137)</u></b>	<b><u>(\$27,137)</u></b>	<b><u>\$47,802</u></b>	<b><u>\$74,938</u></b>
<b>Net change in fund balance</b>	<b><u>(\$27,137)</u></b>	<b><u>(\$27,137)</u></b>	<b><u>\$47,802</u></b>	<b><u>\$74,938</u></b>
FUND BALANCE - Beginning	\$390,493		\$1,352,625	
FUND BALANCE - Ending	<b><u>\$363,356</u></b>		<b><u>\$1,400,427</u></b>	

**LIVE OAK LAKE**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**SERIES 2020**  
**DEBT SERVICE FUND**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Period Ending September 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
<b><u>REVENUES:</u></b>				
Interest Income	\$75	\$75	\$41,565	\$41,490
Assessments - On Roll	\$32,759	\$32,759	\$32,860	\$101
Assessments - Direct	\$957,179	\$957,179	\$957,179	\$0
<b>TOTAL REVENUES</b>	<b><u>\$990,013</u></b>	<b><u>\$990,013</u></b>	<b><u>\$1,031,603</u></b>	<b><u>\$41,591</u></b>
<b><u>EXPENDITURES:</u></b>				
<b><u>Series 2020</u></b>				
Interest - 11/1	\$349,269	\$349,269	\$349,269	\$0
Interest - 05/1	\$349,269	\$349,269	\$349,269	\$0
Principal - 05/01	\$295,000	\$295,000	\$295,000	\$0
<b>TOTAL EXPENDITURES</b>	<b><u>\$993,538</u></b>	<b><u>\$993,538</u></b>	<b><u>\$993,538</u></b>	<b><u>\$0</u></b>
Excess (deficiency) of revenues over (under) expenditures	<b><u>(\$3,525)</u></b>	<b><u>(\$3,525)</u></b>	<b><u>\$38,066</u></b>	<b><u>\$41,591</u></b>
<b><u>OTHER FINANCING SOURCES/(USES)</u></b>				
Interfund Transfer In/(Out)	\$0	\$0	\$3	\$3
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$3</u></b>	<b><u>\$3</u></b>
<b>Net change in fund balance</b>	<b><u>(\$3,525)</u></b>	<b><u>(\$3,525)</u></b>	<b><u>\$38,069</u></b>	<b><u>\$41,594</u></b>
FUND BALANCE - Beginning	\$352,618		\$1,347,359	
FUND BALANCE - Ending	<b><u>\$349,093</u></b>		<b><u>\$1,385,429</u></b>	

**LIVE OAK LAKE**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**Long Term Debt Report**  
**FY 2023**

<b>Series 2016, Capital Improvement Revenue Bonds</b>		
Interest Rate:	4.50%	
Maturity Date:	5/1/36	\$5,960,000.00
Interest Rate:	4.625%	
Maturity Date:	5/1/47	\$8,220,000.00
Reserve Fund Requirement: Maximum Annual Debt Assessments		
Bonds outstanding - 9/30/2022		\$14,180,000.00
Less:	May 1, 2023 (Mandatory)	(\$310,000.00)
Less:	November 1, 2022 (Special Call)	(\$20,000.00)
<b>Current Bonds Outstanding</b>		<b>\$13,850,000.00</b>
<b>Series 2020, Capital Improvement Revenue Bonds</b>		
Interest Rate:	3.125%	
Maturity Date:	5/1/25	\$910,000.00
Interest Rate:	3.800%	
Maturity Date:	5/1/30	\$1,745,000.00
Interest Rate:	4.400%	
Maturity Date:	5/1/40	\$4,810,000.00
Interest Rate:	4.600%	
Maturity Date:	5/1/51	\$8,525,000.00
Reserve Fund Requirement: Maximum Annual Debt Assessments		
Bonds outstanding - 9/30/2022		\$15,990,000.00
Less:	May 1, 2023 (Mandatory)	(\$295,000.00)
<b>Current Bonds Outstanding</b>		<b>\$15,695,000.00</b>
<b>Total Current Bonds Outstanding</b>		<b>\$29,545,000.00</b>

**LIVE OAK LAKE**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**CAPITAL PROJECTS FUND**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Period Ending September 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
<b><u>REVENUES:</u></b>				
Interest Income	\$0	\$0	\$9	\$9
Developer Contributions	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9</b>	<b>\$9</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Excess (deficiency) of revenues over (under) expenditures	<b>\$0</b>	<b>\$0</b>	<b>\$9</b>	<b>\$9</b>
<b>Net change in fund balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9</b>	<b>\$9</b>
FUND BALANCE - Beginning	\$0		\$253	
FUND BALANCE - Ending	<b>\$0</b>		<b>\$262</b>	

**LIVE OAK LAKE**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**CAPITAL PROJECTS FUND**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Period Ending September 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
<b><u>REVENUES:</u></b>				
Interest Income	\$0	\$0	\$3	\$3
Developer Contributions	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3</b>	<b>\$3</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	\$0	\$0	\$0	\$0
Cost of Issuance	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Excess (deficiency) of revenues over (under) expenditures	<b>\$0</b>	<b>\$0</b>	<b>\$3</b>	<b>\$3</b>
<b><u>OTHER FINANCING SOURCES/(USES)</u></b>				
Interfund Transfer In / (Out)	\$0	\$0	(\$3)	(\$3)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$3)</b>	<b>(\$3)</b>
<b>Net change in fund balance</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>
FUND BALANCE - Beginning	\$0		\$89	
FUND BALANCE - Ending	<u>\$0</u>		<u>\$89</u>	

**LIVE OAK LAKE  
COMMUNITY DEVELOPMENT DISTRICT**

General Fund  
Statement of Revenues, Expenditures, and Changes in Fund Balance (Month by Month)  
FY 2023

	OCT 2022	NOV 2022	DEC 2022	JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023	JUL 2023	AUG 2023	SEP 2023	TOTAL
<i>Revenues</i>													
Assessments - Tax Collector	\$0	\$31,988	\$255,502	\$6,290	\$4,360	\$998	\$2,317	\$1,251	\$1,799	\$6	\$0	\$0	\$304,512
Assessments - Off Roll	\$55,469	\$0	\$0	\$53,837	\$0	\$53,837	\$0	\$0	\$0	\$0	\$0	\$0	\$163,143
Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$27	\$2	\$2	\$2	\$2	\$50
<b>Total Revenues</b>	<b>\$55,471</b>	<b>\$31,990</b>	<b>\$255,504</b>	<b>\$60,129</b>	<b>\$4,362</b>	<b>\$54,838</b>	<b>\$2,320</b>	<b>\$1,277</b>	<b>\$1,801</b>	<b>\$9</b>	<b>\$2</b>	<b>\$2</b>	<b>\$467,705</b>
<i>Expenditures</i>													
<u><i>Administrative</i></u>													
Supervisor Fees	\$0	\$200	\$0	\$400	\$0	\$0	\$600	\$0	\$400	\$0	\$600	\$0	\$2,200
FICA Expense	\$0	\$15	\$0	\$31	\$0	\$0	\$46	\$0	\$31	\$0	\$46	\$0	\$168
Engineering	\$0	\$0	\$383	\$893	\$400	\$880	\$0	\$0	\$0	\$0	\$413	\$0	\$2,968
Dissemination	\$417	\$517	\$417	\$417	\$417	\$417	\$417	\$417	\$417	\$417	\$417	\$417	\$5,100
Assessment Roll	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Property Appraiser	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600
Attorney	\$3,822	\$1,251	\$1,402	\$2,933	\$500	\$881	\$1,487	\$853	\$1,642	\$0	\$2,594	\$0	\$17,364
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
Trustee Fees	\$4,041	\$4,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,081
Management Fees	\$3,063	\$3,063	\$3,063	\$3,063	\$3,063	\$3,063	\$3,063	\$3,063	\$3,063	\$3,063	\$3,063	\$3,063	\$36,750
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$275	\$8	\$149	\$177	\$84	\$31	\$207	\$7	\$181	\$518	\$150	\$140	\$1,926
Printing & Binding	\$26	\$5	\$24	\$6	\$0	\$0	\$0	\$2	\$9	\$411	\$0	\$36	\$519
Insurance	\$5,842	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,842
Legal Advertising	\$58	\$139	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$2,780	\$0	\$264	\$3,307
Other Current Charges	\$40	\$28	\$0	\$0	\$0	\$15	\$0	\$0	\$0	\$1	\$18	\$34	\$136
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127	\$0	\$0	\$131
Dues, Licenses & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Website Hosting/Compliance	\$388	\$0	\$0	\$388	\$0	\$0	\$388	\$0	\$0	\$388	\$0	\$0	\$1,553
<b>Total Administrative</b>	<b>\$23,147</b>	<b>\$9,866</b>	<b>\$5,502</b>	<b>\$8,307</b>	<b>\$4,464</b>	<b>\$5,286</b>	<b>\$6,207</b>	<b>\$9,340</b>	<b>\$5,741</b>	<b>\$7,704</b>	<b>\$7,300</b>	<b>\$3,953</b>	<b>\$96,819</b>
<u><i>Field Expenditures</i></u>													
Field Management	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$15,000
Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$327	\$0	\$327
Aquatic Control	\$1,474	\$1,474	\$1,474	\$3,382	\$4,432	\$3,382	\$3,382	\$3,382	\$3,382	\$6,942	\$4,156	\$4,156	\$41,019
Landscape Maintenance-Pond Areas	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mitigation Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,600	\$0	\$0	\$1,600
Contingency	\$1,178	\$334	\$0	\$20	\$0	\$1,041	\$3,245	\$0	\$1,429	\$0	\$997	\$0	\$8,244
Landscape Maintenance	\$21,928	\$21,928	\$21,928	\$21,928	\$21,928	\$21,928	\$21,928	\$21,928	\$21,928	\$21,928	\$21,928	\$21,928	\$263,135
Landscaping Replacements	\$0	\$5,644	\$844	\$4,268	\$770	\$2,807	\$1,067	\$2,887	\$4,480	\$5,156	\$0	\$0	\$27,923
Pond Fountain Maintenance	\$450	\$0	\$1,908	\$0	\$800	\$0	\$0	\$2,841	\$0	\$13,088	\$800	\$0	\$19,888
Irrigation Consultant Services	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$6,000
Irrigation Repairs	\$0	\$0	\$764	\$0	\$0	\$0	\$0	\$0	\$492	\$0	\$0	\$493	\$1,750
Pressure Wash Cleaning	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electricity-Street Lights	\$44	\$44	\$44	\$44	\$44	\$44	\$44	\$44	\$44	\$44	\$46	\$45	\$529
Water-Irrigation	\$2,015	\$4,841	\$5,242	\$4,688	\$5,779	\$5,348	\$7,714	\$6,157	\$6,770	\$12,352	\$13,083	\$7,107	\$81,097
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Field Expenses</b>	<b>\$28,839</b>	<b>\$36,014</b>	<b>\$33,954</b>	<b>\$36,080</b>	<b>\$35,503</b>	<b>\$36,301</b>	<b>\$39,131</b>	<b>\$38,989</b>	<b>\$40,275</b>	<b>\$62,860</b>	<b>\$43,087</b>	<b>\$35,479</b>	<b>\$466,511</b>
<b>Subtotal Operating Expenditures</b>	<b>\$51,986</b>	<b>\$45,881</b>	<b>\$39,455</b>	<b>\$44,386</b>	<b>\$39,967</b>	<b>\$41,587</b>	<b>\$45,338</b>	<b>\$48,329</b>	<b>\$46,016</b>	<b>\$70,565</b>	<b>\$50,387</b>	<b>\$39,433</b>	<b>\$563,330</b>
Interfund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Excess Revenues (Expenditures)</b>	<b>\$3,485</b>	<b>(\$13,891)</b>	<b>\$216,049</b>	<b>\$15,743</b>	<b>(\$35,605)</b>	<b>\$13,251</b>	<b>(\$43,019)</b>	<b>(\$47,052)</b>	<b>(\$44,216)</b>	<b>(\$70,556)</b>	<b>(\$50,385)</b>	<b>(\$39,431)</b>	<b>(\$95,626)</b>



**LIVE OAK LAKE  
COMMUNITY DEVELOPMENT DISTRICT**

**Special Assessment Revenue Bonds, Series 2020**

Date	Requisition #	Contractor	Description	Requisition
<b>Fiscal Year 2021</b>				
10/30/20	1	NARCOOSSEE LAND VENTURES, LLC	ACQUISITION COSTS	\$ 1,896,992.98
12/1/20	2	DEWBERRY ENGINEERS INC.	ENGINEERING FEES-INV#1895901	\$ 4,735.00
12/1/20	3	HOPPING GREEN & SAMS	LEGAL FEES-INV#18103	\$ 1,350.50
12/1/20	4	DEWBERRY ENGINEERS INC.	ENGINEERING FEES-INV#1885506	\$ 4,765.00
12/1/20	5	DBL SURETY, LLC	PERFORMANCE BONDS	\$ 123,316.41
12/8/20	6	NARCOOSSEE LAND VENTURES, LLC	ACQUISITION COSTS-NORTHWEST LAKESIDE GROVES PHASE 2 UTILITY AND ELECTRICAL IMPROVEMENTS	\$ 811,140.98
12/9/20	7	HOPPING GREEN & SAMS	LEGAL FEES	\$ 1,647.00
12/9/20	8	DEWBERRY ENGINEERS INC.	ENGINEERING FEES	\$ 7,482.50
12/10/20	9	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #1 - SPINE ROAD IMPROVEMENTS	\$ 80,162.53
12/24/20	10	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #2 - SPINE ROAD IMPROVEMENTS	\$ 28,203.75
12/24/20	11	DEWBERRY ENGINEERS INC.	ENGINEERING FEES-INV#1906348	\$ 5,899.92
12/24/20	12	EGIS INSURANCE ADVISORS, LLC	INSURANCE ON STORED CONSTRUCTION MATERIALS	\$ 7,065.00
1/26/21	13	LIVE OAK LAKE CDD	COST OF ISSUANCE INVOICES DUE BACK TO GENERAL FUND FROM ADVANCE PAYMENT	\$ 22,865.22
1/26/21	14	NARCOOSSEE LAND VENTURES, LLC	TWIN LAKES SPINE ROAD	\$ 817,767.16
2/23/21	15	DEWBERRY ENGINEERS INC.	ENGINEERING FEES-INV#1916511	\$ 10,670.26
2/23/21	16	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #3 - SPINE ROAD IMPROVEMENTS	\$ 865,656.50
2/23/21	17	HOPPING GREEN & SAMS	LEGAL FEES INV#119475	\$ 7,084.00
2/23/21	18	HOPPING GREEN & SAMS	LEGAL FEES INV#119912	\$ 3,195.70
2/18/21	19	ARMOROCK LLC	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 38,664.00
2/18/20	20	DEL ZOTTO PRODUCTS OF FLORIDA	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 90,430.08
2/18/21	21	FORTUNE WATERWORKS	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 381,928.34
3/15/21	22	ALLIED PRECAST	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 83,147.15
3/15/21	23	FORTUNE WATERWORKS	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 10,729.12
3/15/21	24	DEL ZOTTO PRODUCTS OF FLORIDA	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 99,423.60
3/15/21	25	DEL ZOTTO PRODUCTS OF FLORIDA	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 25,782.26
3/15/21	26	FORTUNE WATERWORKS	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 2,746.76
3/15/21	27	HOPPING GREEN & SAMS	LEGAL FEES INV#120455	\$ 667.00
3/15/21	28	DEWBERRY ENGINEERS INC.	ENGINEERING FEES INV#1926625	\$ 5,145.00
3/15/21	29	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #4 - SPINE ROAD IMPROVEMENTS	\$ 973,889.26
3/29/21	30	ALLIED PRECAST	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 28,871.66
3/29/21	31	DEL ZOTTO PRODUCTS OF FLORIDA	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 44,824.04
3/29/21	32	FORTUNE WATERWORKS	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 23,840.54
3/29/21	33	DEL ZOTTO PRODUCTS OF FLORIDA	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 32,093.36
3/29/21	34	FORTUNE WATERWORKS	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 5,966.96
3/29/21	35	DEL ZOTTO PRODUCTS OF FLORIDA	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 35,197.28
3/29/21	36	FORTUNE WATERWORKS	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 108,366.00
3/29/21	37	DEWBERRY ENGINEERS INC.	ENGINEERING FEES-INV#1937240	\$ 5,470.00
4/26/21	38	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #5 - SPINE ROAD IMPROVEMENTS	\$ 1,332,630.97
4/26/21	39	ALLIED PRECAST	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 2,692.74
4/26/21	40	DEL ZOTTO PRODUCTS OF FLORIDA	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 11,298.72
4/26/21	41	FORTUNE WATERWORKS	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 95,197.85
4/26/21	42	HOPPING GREEN & SAMS	LEGAL FEES INV#121209	\$ 81.00
5/14/21	43	ALLIED PRECAST	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 2,392.74
5/14/21	44	FORTUNE WATERWORKS	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 98,679.09
5/14/21	45	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #6 - SPINE ROAD IMPROVEMENTS	\$ 625,015.73
5/14/21	46	ALLIED PRECAST	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 2,692.74
5/14/21	47	FORTUNE WATERWORKS	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 5,469.89
5/14/21	48	ALLIED PRECAST	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 8,975.80
5/14/21	49	DEL ZOTTO PRODUCTS OF FLORIDA	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 3,517.92
6/2/21	50	NARCOOSSEE LAND VENTURES, LLC	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 101,712.79
6/2/21	51	DEWBERRY ENGINEERS INC.	ENGINEERING FEES-INV#1948237	\$ 8,747.50
6/2/21	52	HOPPING GREEN & SAMS	LEGAL FEES INV#122248	\$ 441.00
6/2/21	53	ALLIED PRECAST	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 6,283.06
6/3/21	54	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #7 - SPINE ROAD IMPROVEMENTS	\$ 1,034,545.36
6/3/21	55	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #8 - SPINE ROAD IMPROVEMENTS	\$ 274,450.23
6/3/21	56	DEWBERRY ENGINEERS INC.	ENGINEERING FEES-INV#1959766	\$ 10,417.50
9/16/21	57	HOPPING GREEN & SAMS	LEGAL FEES INV#123274	\$ 945.50
VOID	58	DRIGGERS ENGINEERING SERVICES	VOID	\$ -
9/16/21	59	DEWBERRY ENGINEERS INC.	ENGINEERING FEES-INV#1971464	\$ 922.50
7/12/21	60	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #9 - SPINE ROAD IMPROVEMENTS	\$ 1,046,720.08
7/29/21	61	FORTUNE WATERWORKS	DIRECT PURCHASES FOR TWIN LAKES CONNECTOR ROAD	\$ 3,799.00
7/29/21	62	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #10 - SPINE ROAD IMPROVEMENTS	\$ 352,999.47
7/29/21	63	DEWBERRY ENGINEERS INC.	ENGINEERING FEES-INV#1984730	\$ 5,162.22
9/16/21	64	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #11 - SPINE ROAD IMPROVEMENTS	\$ 894,632.99
9/16/21	65	DEWBERRY ENGINEERS INC.	ENGINEERING FEES INV#1998609	\$ 4,525.00
10/29/21	66	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #12 - SPINE ROAD IMPROVEMENTS	\$ 319,632.70
10/29/21	67	DEWBERRY ENGINEERS INC.	ENGINEERING FEES INV#2011769	\$ 5,399.94
10/29/21	68	HOPPING GREEN & SAMS	LEGAL FEES INV#124227,124966,125078	\$ 7,178.96
10/29/21	69	NARCOOSSEE LAND VENTURES, LLC	TWIN LAKES SPINE ROAD COSTS	\$ 42,691.21
10/29/21	70	HOPPING GREEN & SAMS	LEGAL FEES INV#125556	\$ 762.52
10/29/21	71	DEWBERRY ENGINEERS INC.	ENGINEERING FEES INV#2024742	\$ 5,033.11
12/10/21	72	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #13 (REVISED) - SPINE ROAD IMPROVEMENTS	\$ 93,072.91
11/29/21	73	DBL SURETY LLC	SURETY BOND	\$ 21,543.00
11/29/21	74	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #14 - SPINE ROAD IMPROVEMENTS	\$ 18,057.03
11/29/21	75	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #15 - SPINE ROAD IMPROVEMENTS	\$ 151,655.43
12/14/21	76	DEWBERRY ENGINEERS INC.	ENGINEERING FEES INV#2037986	\$ 14,417.50
12/14/21	77	HOPPING GREEN & SAMS	LEGAL FEES INV#126109	\$ 798.00
12/29/21	78	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #16 - SPINE ROAD IMPROVEMENTS	\$ 37,252.29
12/29/21	79	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #17 - SPINE ROAD IMPROVEMENTS	\$ 2,069.57
1/20/22	80	DEWBERRY ENGINEERS INC.	ENGINEERING FEES INV#2052193	\$ -
1/20/22	81	IRRIGATION MANAGEMENT CONSULTING LLC	INV#27657 SPRINKLER SYSTEM	\$ 1,175.00
1/27/22	82	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #18 - SPINE ROAD IMPROVEMENTS	\$ 10,791.90
1/27/22	83	NARCOOSSEE LAND VENTURES, LLC	TWIN LAKES SPINE ROAD COSTS	\$ 351,792.97
1/27/22	84	DEWBERRY ENGINEERS INC.	ENGINEERING FEES INV#2065461	\$ 72.50
2/25/22	85	IRRIGATION MANAGEMENT CONSULTING LLC	INV#27641 AND INV#27667 SPRINKLER SYSTEM	\$ 3,875.00
2/28/22	86	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #19 - SPINE ROAD IMPROVEMENTS	\$ 17,262.58
2/28/22	87	DEWBERRY ENGINEERS INC.	ENGINEERING FEES INV#2078468	\$ 2,032.50
3/31/22	88	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #20 - SPINE ROAD IMPROVEMENTS	\$ 2,013.66
3/31/22	89	HUGHES BROTHERS CONSTRUCTION	PAY APPLICATION #21 - SPINE ROAD IMPROVEMENTS	\$ 430,995.85
<b>TOTAL</b>				<b>\$ 14,171,708.34</b>
Project (Construction) Fund at 11/30/2020				\$ 14,021,149.14
Transfer from Cost of Issuance Account				\$ 3,647.78
Interfund Transfers				\$ 88.82
Contributions				\$ 145,723.44
Interest Income				\$ 487.55
Requisitions Paid thru 11/30/22				\$ (14,171,708.34)
OUTSTANDING REQUISITIONS				\$ -
Remaining Project (Construction) Fund				\$ (611.61)
Total Unassigned				\$ (611.61)