WEST LAKE COMMUNITY DEVELOPMENT DISTRICT

MARCH 12, 2025

AGENDA PACKAGE

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

2005 PAN AM CIRCLE, SUITE 300
TAMPA. FL 33067

West Lake
Community Development District

Board of Supervisors
Kelly Evans, Supervisor
Lori Campagna, Supervisor
Ben Gainer, Supervisor
Paulo Beckert, Supervisor
Christopher Smith, Supervisor

District Staff
Brian Lamb, District Secretary
John Vericker, District Counsel
Chris O'Kelley, P.E., District Engineer

Audit Committee and Regular Meeting Agenda

March 12, 2025, at 1:00 p.m.

The Audit Committee and Regular Meetings of West Lake Community Development District will be held on **March 12, 2025, at 1:00 p.m. at the offices of Inframark, which are located at 2005 Pan Am Circle Suite 300 Tampa, FL 33607.** For those who intend to call in below is the Teams link information. Please let us know at least 24 hours in advance if you are planning to call into the meeting.

Join the meeting now

Meeting ID: 219 723 322 049 **Dial in by phone** +1 646-838-1601
Passcode: b7Cu9nq3 **Phone conference ID**: 106 663 31#

All cellular phones and pagers must be turned off during the meeting.

AUDIT COMMITTEE MEETING AGENDA

1. **CALL TO ORDER/ROLL CALL**
2. **BUSINESS ITEMS**
   A. Consideration of Auditing Services Proposals
3. **ADJOURNMENT**

REGULAR MEETINGS OF THE BOARD OF SUPERVISORS

1. **CALL TO ORDER/ROLL CALL**
2. **PUBLIC COMMENT ON AGENDA ITEMS**
   (Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)
3. **BUSINESS ITEMS**
   A. Recommendation of Audit Committee
   B. Consideration of Sitex Aquatics Proposal
   C. Consideration of Steadfast Proposal
4. **CONSENT AGENDA**
   A. Approval of Meeting Minutes; February 12, 2025; Audit Committee & Regular Meeting
   B. Consideration of Operation and Maintenance Expenditures for February 2025
   C. Acceptance of the Financials and Approval of the Check Register for February 2025
5. **STAFF REPORTS**
   A. District Counsel
   B. District Engineer
   C. District Manager
6. **ADJOURNMENT**

Proposal to Provide Financial Auditing Services:

WEST LAKE
Community Development District

Proposal Due: February 5, 2025
3:00pm

Submitted to:
West Lake
Community Development District
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Submitted by:
Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

February 5, 2025

West Lake Community Development District
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024-2026, with an option for additional annual renewals.

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

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

Why Grau & Associates:

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

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

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

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

Complying With Standards

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

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

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

Very truly yours,
Grau & Associates

Tony Grau

Antonio J. Grau

Firm Qualifications

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

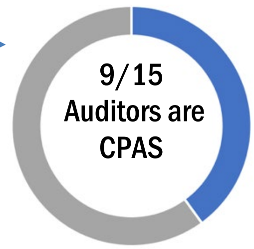
Grau's Focus and Experience

Our Team

3 Partners

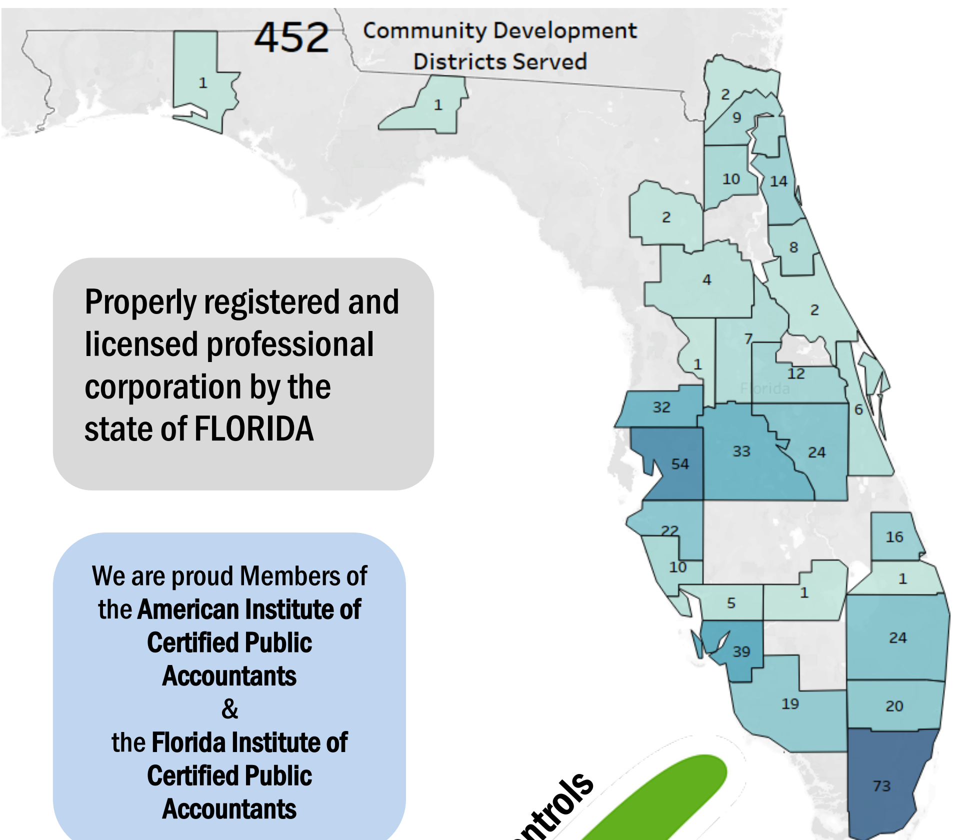
11 Professional Staff

2 Administrative Professionals



2005

Year founded



Properly registered and licensed professional corporation by the state of FLORIDA

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

Services Provided

- Financial Auditing
- Compliance Auditing
- Accounting
- Attestation
- Arbitrage Services
- Management Consulting

Quality Controls

⇒ External quality review program: consistently receives a pass

⇒ Internal: ongoing monitoring to maintain quality

9 Professional Groups

AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

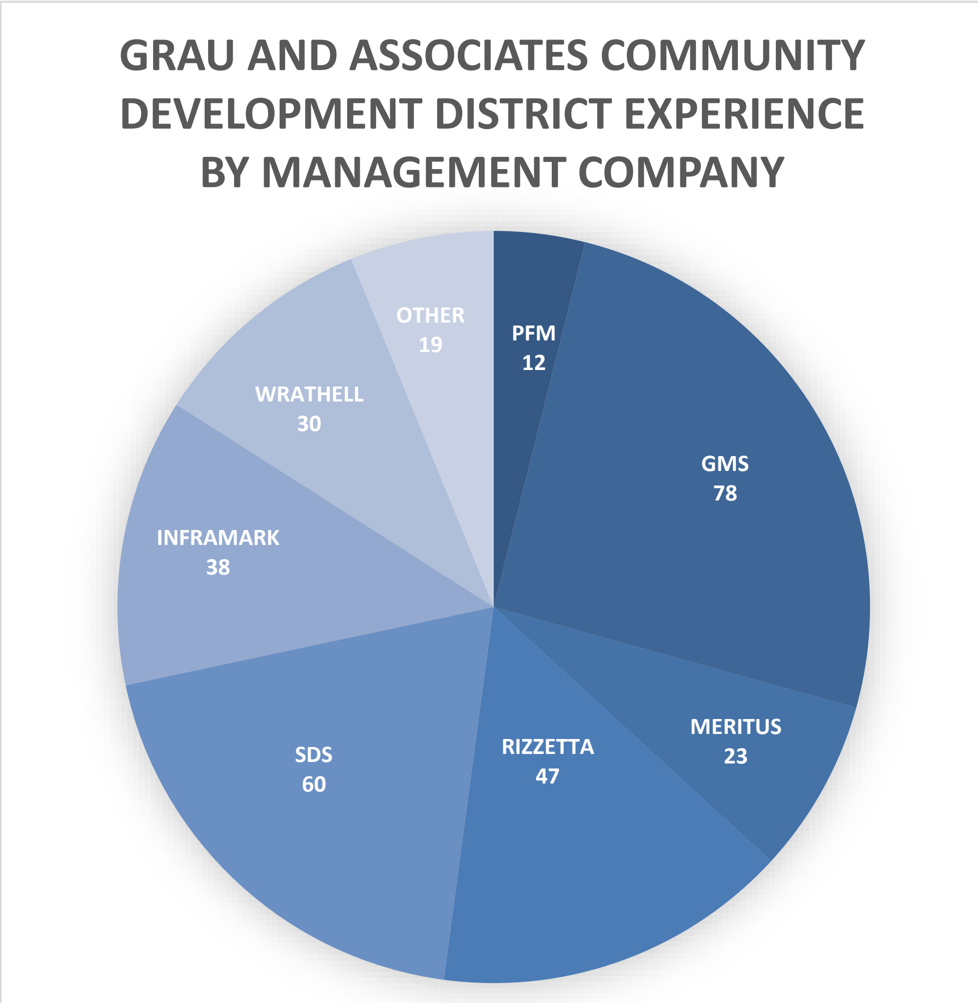
850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 594791

Firm & Staff Experience

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS



Profile Briefs:

Antonio J GRAU, CPA (Partner)
Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)
Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

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

- Tony Grau

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

- David Caplivski

YOUR ENGAGEMENT TEAM

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

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

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

Antonio 'Tony ' J. Grau, CPA
Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I, II, IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

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

Professional Education *(over the last two years)*

Course	***Hours***
Government Accounting and Auditing	32
Accounting, Auditing and Other	41
Total Hours	73 (*includes of 4 hours of Ethics CPE)*

David Caplivski, CPA/CITP, Partner

Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

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

Education

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

Certifications and Certificates

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

Clients Served *(partial list)*

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

Professional Education (over the last two years)

Course	Hours
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	88 (*includes 4 hours of Ethics CPE)*

Professional Associations

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

References

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

<u>AUDIT APPROACH</u>

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

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

Proposed segmentation of the engagement

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

<u>Phase I - Preliminary Planning</u>

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

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

Communications

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

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

Cost of Services

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2026 are as follows:

Year Ended September 30,	**Fee**
2024	$6,000
2025	$6,100
2026	$6,200
TOTAL (2024-2026)	**$18,300**

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

Supplemental Information

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

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

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73 Current Arbitrage Calculations

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

For even more information on Grau & Associates please visit us on www.graucpa.com.

WEST LAKE
COMMUNITY DEVELOPMENT DISTRICT

PROPOSAL FOR AUDIT SERVICES

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank

CERTIFIED PUBLIC ACCOUNTANTS, PL

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600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

February 25, 2025

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Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

February 25, 2025

West Lake Community Development District
Inframark LLC
11555 Heron Bay Blvd, Suite 201
Coral Springs, FL 33076

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for West Lake Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for West Lake Community Development District. We will provide you with top quality, responsive service.

Experience

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

West Lake Community Development District
February 25, 2025

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to West Lake Community Development District.

Very truly yours,

Berger Toombs Elam
Gaines + Frank

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 27 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	Total
Partners/Directors (CPA's)	6
Managers (2 CPA's)	2
Senior/Supervisor Accountants (3 CPA's)	3
Staff Accountants (2 CPA)	11
Computer Specialist	1
Paraprofessional	7
Administrative	5
Total – all personnel	35

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Principal – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor–in-charge. A principal has no financial interest in the firm.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of West Lake Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

> AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;
>
> ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;
>
> Chapter 21A-1, Florida Administrative Code;
>
> Section 473.315, Florida Statutes; and,
>
> Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

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

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer’s auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue’s excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

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

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Terracina Community Development District
Jeff Walker, Special District Services
(561) 630-4922

Gateway Community Development District
Stephen Bloom, Severn Trent Management
(954) 753-5841

The Reserve Community Development District
Darrin Mossing, Governmental Management Services LLC
(407) 841-5524

Clearwater Cay Community Development District
Cal Teague, Premier District Management
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development District

Alta Lakes Community Development District

Amelia Concourse Community Development District

Amelia Walk Communnity Development District

Aqua One Community Development District

Arborwood Community Development District

Arlington Ridge Community Development District

Bartram Springs Community Development District

Baytree Community Development District

Beacon Lakes Community Development District

Beaumont Community Development District

Bella Collina Community Development District

Bonnet Creek Community Development District

Buckeye Park Community Development District

Candler Hills East Community Development District

Cedar Hammock Community Development District

Central Lake Community Development District

Channing Park Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District

Coconut Cay Community Development District

Colonial Country Club Community Development District

Connerton West Community Development District

Copperstone Community Development District

Creekside @ Twin Creeks Community Development District

Deer Run Community Development District

Dowden West Community Development District

DP1 Community Development District

Eagle Point Community Development District

East Nassau Stewardship District

Eastlake Oaks Community Development District

Easton Park Community Development District

Estancia @ Wiregrass Community Development District

Evergreen Community Development District

Forest Brooke Community Development District

Gateway Services Community Development District

Gramercy Farms Community Development District

Greenway Improvement District

Greyhawk Landing Community Development District

Griffin Lakes Community Development District

Habitat Community Development District

Harbor Bay Community Development District

Harbourage at Braden River Community Development District

Harmony Community Development District

Harmony West Community Development District

Harrison Ranch Community Development District

Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District

Heritage Isles Community Development District

Heritage Lake Park Community Development District

Heritage Landing Community Development District

Heritage Palms Community Development District

Heron Isles Community Development District

Heron Isles Community Development District

Highland Meadows II Community Development District

Julington Creek Community Development District

Laguna Lakes Community Development District

Lake Bernadette Community Development District

Lakeside Plantation Community Development District

Landings at Miami Community Development District

Legends Bay Community Development District

Lexington Oaks Community Development District

Live Oak No. 2 Community Development District

Madeira Community Development District

Marhsall Creek Community Development District

Meadow Pointe IV Community Development District

Meadow View at Twin Creek Community Development District

Mediterra North Community Development District

Midtown Miami Community Development District

Mira Lago West Community Development District

Montecito Community Development District

Narcoossee Community Development District

Naturewalk Community Development District

New Port Tampa Bay Community Development District

Overoaks Community Development District

Panther Trace II Community Development District

Paseo Community Development District

Pine Ridge Plantation Community Development District

Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District

Poinciana West Community Development District

Port of the Islands Community Development District

Portofino Isles Community Development District

Quarry Community Development District

Renaissance Commons Community Development District

Reserve Community Development District

Reserve #2 Community Development District

River Glen Community Development District

River Hall Community Development District

River Place on the St. Lucie Community Development District

Rivers Edge Community Development District

Riverwood Community Development District

Riverwood Estates Community Development District

Rolling Hills Community Development District

Rolling Oaks Community Development District

Sampson Creek Community Development District

San Simeon Community Development District

Six Mile Creek Community Development District

South Village Community Development District

Southern Hills Plantation I Community Development District

Southern Hills Plantation III Community Development District

South Fork Community Development District

St. John's Forest Community Development District

Stoneybrook South Community Development District

Stoneybrook South at ChampionsGate Community Development District

Stoneybrook West Community Development District

Tern Bay Community Development District

Terracina Community Development District

Tison's Landing Community Development District

TPOST Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District

TSR Community Development District

Turnbull Creek Community Development District

Twin Creeks North Community Development District

Urban Orlando Community Development District

Verano #2 Community Development District

Viera East Community Development District

VillaMar Community Development District

Vizcaya in Kendall Development District

Waterset North Community Development District

Westside Community Development District

WildBlue Community Development District

Willow Creek Community Development District

Willow Hammock Community Development District

Winston Trails Community Development District

Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake

Florida Inland Navigation District

Fort Pierce Farms Water Control District

Indian River Regional Crime Laboratory, District 19, Florida

Viera Stewardship District

Office of the Medical Examiner, District 19

Rupert J. Smith Law Library of St. Lucie County

St. Lucie Education Foundation

Seminole Improvement District

Troup Indiantown Water Control District

Current or Recent Single Audits,

St. Lucie County, Florida
Early Learning Coalition, Inc.
Gateway Services Community Development District.

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties
(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be $2,800 for the year ended September 30, 2024, and $4,000 for the years ended September 30, 2025 and 2026. In addition, if a bond issuance occurs in the fiscal years ended September 30 2025 or 2026, there will be an additional fee of $1,400 for each issuance. The fee is contingent upon the financial records and accounting systems of West Lake Community Development District being "audit ready" and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of West Lake Community Development District as of September 30, 2024, 2025, and 2026. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP
Director – 45 years

Education
- Stetson University, B.B.A. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy
- Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Affiliate member Government Finance Officers Association
- Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

Professional Experience
- Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- Over 40 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP (Continued)
Director

Continuing Professional Education

- Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
  Governmental Accounting Report and Audit Update
  Analytical Procedures, FICPA
  Annual Update for Accountants and Auditors
  Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP
Director – 31 years experience

Education
- University of Central Florida, B.A. – Accounting
- Barry University – Master of Professional Accountancy

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy
- Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Associate Member, Florida Government Finance Office Associates
- Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- St. Lucie District School Board Superintendent Search Committee (2013 – present)
- Board Member – Phrozen Pharoes (2019-2021)

Professional Experience
- Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19th Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)
Director

Continuing Professional Education

- Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:
  Not-for-Profit Auditing Financial Results and Compliance Requirements
  Update: Government Accounting Reporting and Auditing
  Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA
Director – 14 years total experience

Education
- University of North Florida, B.B.A. – Accounting
- University of Alicante, Spain – International Business
- Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

Professional Experience

- Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education
- Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA
Accounting and Audit Manager – 34 years

Education
- Stetson University, B.B.A. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience
- Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

  Counties:
  St. Lucie County

  Municipalities:
  City of Fort Pierce
  City of Stuart

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)
Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:
Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:
The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly
Staff Accountant – 12 years

Education
- Florida Atlantic University, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA
Senior Staff Accountant – 11 years

Education
- Indian River State College, A.A. – Accounting
- Florida Atlantic University, B.B.A. – Accounting

Professional Experience
- Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder
Staff Accountant – 10 years

Education
- Florida Atlantic University, B.B.A. – Accounting

Professional Experience
- Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education
- Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA
Senior Accountant – 9 years

Education
- Indian River State College, B.S. – Accounting

Professional Experience
- Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

Continuing Professional Education
- Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA
Senior Staff Accountant – 11 years

Education
- University of Central Florida, B.S. – Accounting
- Florida Atlantic University, MACC

Professional Experience
- Accounting graduate with nine years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Tifanee Terrell, CPA
Staff Accountant – 4 years

Education
- Florida Atlantic University, M.A.C.C. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- Ms. Terrell is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Dylan Dixon
Staff Accountant – 3 years

Education
- Indian River State College, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Brennen Moore
Staff Accountant – 1 year

Education

- Indian River State College, B.S. – Accounting

Professional Experience

- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Jordan Wood
Staff Accountant – 1 year

Education
- Indian River State College, A.A. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Ms. Wood is currently enrolled at Indian River State College to complete her bachelor's degree.
- Ms. Wood participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- Ms. Wood is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Katie Gifford
Staff Accountant – 1 year

Education
- Indian River State College, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Rayna Zicari
Staff Accountant – 1 year

Education

- Stetson University, B.B.A. – Accounting

Professional Experience

- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- Ms. Zicari is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Partners of
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.

Bodine Perry

Bodine Perry

(BERGER_REPORT22)

BodinePerry
Certified Public Accountants & Advisors

SitexAquatics
LAKE & FOUNTAIN SERVICES

PO Box 917
Parrish, FL 34219

813.564.2322
www.sitexaquatics.com

Aquatic Management Agreement

This agreement is between Sitex Aquatics, LLC. Hereafter called "Sitex" & Westlake CDD hereafter called "customer"

Customer:	**Westlake CDD**
C/O:	**Inframark**
Contact:	**Michael Perez**
Address:	**313 Campus St Celebration, FL 34747**
Email:	**Michael.perez@inframark.com**
Phone:	**656.209.7919**

Sitex agrees to provide aquatic management services for a period of 12 months In accordance with the terms and conditions of this agreement in the following sites:

2 Ponds & 3 wet sumps (10 acres) at the Westlake community located in Wimauma, FL (see attached map)

Customer agrees to pay Sitex the following amounts during the term of this agreement for the specific service:

1. ***Shoreline Grass and Brush Control*** — ***Included***
2. ***Underwater, Floating and Algae Treatment*** — ***Included***
3. ***Pond dye "as needed"*** — ***Included***
4. ***All Services Performed by State Licensed Applicator*** — ***Included***
5. ***Treatment Report Issued monthly*** — ***Included***
6. ***Use of EPA Regulated Materials Only*** — ***Included***
7. ***Storm Structure Vegetation treatments*** — ***Included***
8. ***Non-Construction trash removal "see terms"*** — ***Included***

Service shall consist of Twelve (12) treatments a year as needed.

Customer agrees to pay Sitex the following amount during the term of this agreement which shall be 04/01/25 thru 03/31/26 Agreement will automatically renew as per Term and Conditions:

Monthly Pond service:	**$684.00**
Total Annual Maintenance Cost:	**$8,202.00**

Invoice is due and payable within 30 days. Overdue accounts may accrue a service charge.

Customer acknowledges that he/she has read and is familiar with the additional terms and conditions printed on the reverse side, which are incorporated in this agreement.

		Joseph T. Craig	03/06/2025
Accepted By	Date	President, Sitex Aquatics llc.	Date

Terms & Conditions

Sitex agrees to provide all labor, supervision, and equipment necessary to carry out the work. There shall be no variance from these specifications unless expressly stated through an addendum.

The Annual Cost will be paid to Sitex in Twelve (12) equal payments, which are due and payable in advance of each month in which the service will be rendered and will be considered late on the 30th of that month. A surcharge of two present (2%) per month will be added for delinquent payments. The Customer is responsible for any collection or attorney's fees required to collect on this agreement.

This Agreement will be for a twelve (12) month period. This Agreement shall be automatically renewed at the end of the twelve (12) months. The monthly service amount may be adjusted, as agreed upon by both Parties, and set forth in writing to Customer. Both parties agree that service shall be continuous without interruption.

Additional Services requested be the customer such as trash clean up, physical cutting or paint removal, and other additional services performed will be billed separately at the current hourly equipment and labor rates.

Cancellation by either the Customer or Sitex may terminate the Agreement without cause at any time. Termination shall be by written notice, received by either the customer or Sitex at least thirty (30) days prior to the effective date of the termination.

Neither party shall be responsible for damage, penalties or otherwise for any failure or delay in performance of any of its obligations hereunder caused by strikes, riots, war, acts of Nature, accidents, governmental orders and regulations, curtailment or failure to obtain sufficient material, or other force majeure condition (whether or not of the same class or kind as those set forth above) beyond its reasonable control and which, by the exercise of due diligence, it is unable to overcome. • Sitex agrees to hold Customer harmless from any loss, damage or claims arising out of the sole negligence of Sitex. However, Sitex shall in no event be liable to Customer or other for indirect, special or consequential damage resulting from any cause whatsoever.

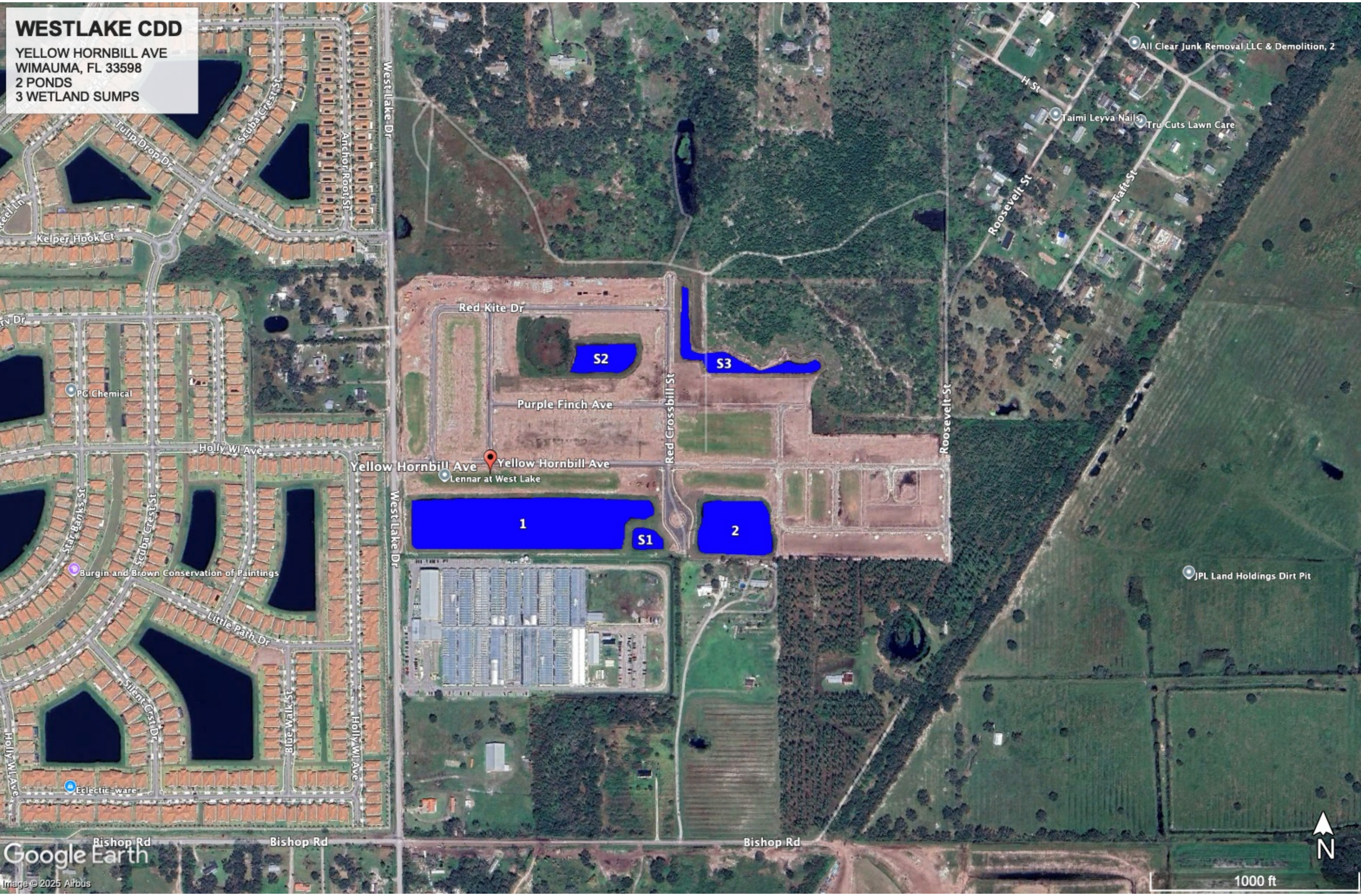
It is agreed by both Parties that the work performed under this Agreement will be done on a schedule that is sensitive to the overall function of the property. Additionally, it is understood that all work will be performed during the normal business week (MondayFriday) unless otherwise stipulated.

Sitex shall maintain the following insurance coverage and limits;

(a) Workman's Compensation with statutory limits;
(b) Automobile Liability;
(c) Comprehensive General Liability including Property Damage, Completed Operations, and Product Liability.

A Certificate of insurance will be provided upon request. Customers requesting special or additional insurance coverage and/or language shall pay resulting additional premium to Sitex to provide such coverage. • This Agreement shall be governed by the laws of the state of Florida.

"NON-CONSTRUCTION TRASH REMOVAL INCLUDES SMALL ITEMS ONLY I,E, CUPS, PLASTIC BAGS, ETC. ITEMS TOTALING NO MORE THAN A 5 GALLON BUCKET WORTH ARE INCLUDED AFTER CONSTRUCTION IS COMPLETED, IN WATER ONLY"


WESTLAKE CDD
YELLOW HORNBILL AVE
WIMAUMA, FL 33598
2 PONDS
3 WETLAND SUMPS
S2
S3
1
S1
2
Red Kite Dr
Purple Finch Ave
Yellow Hornbill Ave
Red Crossbill St
West Lake Dr
Roosevelt St
Taft St
H St
Bishop Rd
Lennar at West Lake
Holly Wl Ave
Kelper Hook Ct
Tulip Drop Dr
Scuba Crest St
Anchor Root St
Star Banks St
Little Path Dr
Silent Crst Dr
Bird Walk St
PG Chemical
Burgin and Brown Conservation of Paintings
Eclectic-ware
All Clear Junk Removal LLC & Demolition, 2
Taimi Leyva Nails
Tru Cuts Lawn Care
JPL Land Holdings Dirt Pit
Google Earth
Image © 2025 Airbus
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1000 ft

Steadfast
Maintenance Division
30435 Commerce Drive, Suite 102
San Antonio, FL 33576
844-347-0702
maint@steadfastalliance.com

Landscape Maintenance Contract

West Lake CDD

5637 Yellow Hornbill Ave, Wimauma, FL 33598

March, 2025

West Lake CDD
C/O Inframark
2005 Pan Am Circle Suite 300
Tampa, FL 33607
Attn: Michael Perez

We appreciate the opportunity to present this proposal to show how Steadfast will enhance the quality of your landscape. Our team is committed to integrating the specific landscape needs of your property within your service and budget considerations.

We hereby propose the following for your review:

Landscape Maintenance Program

New Total Contract Rate

SERVICE	PRICE PER MONTH	PRICE PER YEAR
General Maintenance Services	$5,250.00	$63,000.00
Irrigation Inspections	$552.00	$6,624.00
Fertilization Plan	$266.50	$3,198.00
Total	**$6,068.50**	**$72,822.00**

Additional Services

Estimate for service(s) available upon request.

Service	Estimated # of Units	Price per Unit Installed
Mulch	TBD	$60.00 per yard*
Annuals	TBD	$2.75 per 4" plant*
Tree Trimming (above 10')	TBD	$TBD
Top Choice (annual fire ant prograı	TBD	$TBD

*Estimated price for additional services subject to change due to fluctuations in cost of goods sold.

Agreement

The contract will run for one year starting ______________________. If upon expiration of this agreement, both parties have not signed a new contract, this contract shall automatically be renewed for a one-year term. Changes to contract prices shall be in writing and agreed upon by both parties.

The goal of this contract is that upon completion of each visit to the client, the landscape appearance shall be maintained to the highest reasonable standard possible given the nature of the property and its individual condition.

Steadfast Contractors Alliance, LLC. / HC Property Maintenance, Inc, DBA Steadfast, hereafter referred to as Landscaper / Contractor, agrees to furnish all supervision, labor, materials, supplies, and equipment to perform the work hereinabove. Proof of insurance and necessary licensees to be provided if requested by client. Landscaper will also provide workman's compensation and proof thereof employees if requested by client.

The contract does not attempt to address damage caused by vandalism, floods, hurricanes, poor drainage, or other incidents beyond the control of the contractor. The contractor will endeavor to address such contingencies upon client's request by separate agreement.

Steadfast
Maintenance Division
30435 Commerce Drive, Suite 102
San Antonio, FL 33576
844-347-0702
maint@steadfastalliance.com

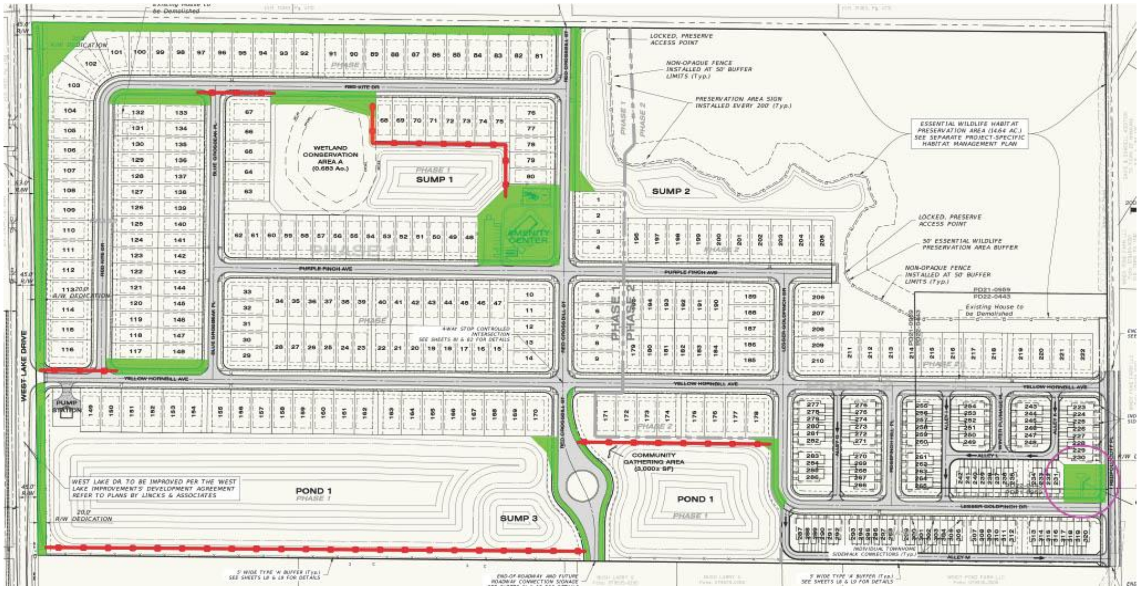
Landscape Maintenance Contract

Landscape Maintenance Program

1. **Mowing**: Rotary lawn mowers will be used with sufficient horsepower to leave a neat, clean, and uncluttered appearance 42 times per calendar year depending on growing season and conditions. It is anticipated that mowing services shall be provided weekly during the growing season, April through October, and every other week during the non-growing season or as needed November through March. Lake banks and retention areas will be mowed to the water's edge. Retention areas too wet for mowing will be mowed once ground is firm enough for normal safe operation.
2. **Turf Trimming**: Turf areas inaccessible to mowers, areas adjacent to buildings, trees, fences, etc. will be controlled by weed eaters. When weed eating, a continuous cutting height will be maintained to prevent scalping.
3. **Edging**: All turf edges of walks, curbs, and driveways shall be performed every mowing. A soft edge of all bed areas will be performed every other mowing; power edging will be used for this purpose. Weed eater may be used only in areas not accessible to power edger.
4. **Pruning**: All shrubs and trees (up to 10') will be pruned and shaped a maximum of 12 times per year to ensure the following:
   a. Maintain all sidewalks to eliminate overhanging branches or foliage, which obstruct pedestrian or motor traffic.
   b. Retain the individual plant's natural form and prune to eliminate branches, which rub against walls and roofs.
   c. The removal of dead, diseased, or injured branches and palms will be performed as needed.
   d. Ground covers and vines maintain a neat, uniform appearance.
5. **Pest Control and Fertilization:** Fertilization of St Augustine and Bermuda Turf shall be performed six (6) times per year. Shrubs and ground covers will be inspected four (4) times per year and fertilized at rates designed to address site-specific nutritional needs. Trees will be fertilized two (2) times per year at rates designed to address site-specific nutritional needs. All landscape beds shall be monitored and treated with appropriate pesticides as needed throughout the year. We employ an IPM (Integrated Pest Management) program, which calls for chemicals to be used only as needed. Any infestations will be treated on an as needed basis. Plants will be monitored, and issues addressed as necessary to effectively control insect infestations and diseases as environmental, horticultural, and weather conditions permit.
6. **Irrigation**: Irrigation System Inspection: Throughout the contract, all irrigation zones throughout the turf areas and planting beds shall be inspected once a month to ensure proper operation. Repairs will be made on a time and materials basis. Contractor is not responsible for turf or plant loss due to water restrictions.
7. **Weeding**: Weeds will be removed from all plants, tree, and flower beds once a month during the non-growing season and twice a month during the growing season (18x per year) or as necessary to keep beds weed free. Manual (hand pulling) and chemical (herbicides) will be used as control methods.
8. **Clean-Up**: All non-turf areas will be cleaned with a backpack or street blower. All trash shall be picked up throughout the common areas before each mowing. Trash shall be disposed of offsite.

Service Area

5637 Yellow Hornbill Ave | Wimauma, FL 33598



Steadfast
Maintenance Division
30435 Commerce Drive, Suite 102
San Antonio, FL 33576
844-347-0702
maint@steadfastalliance.com

Landscape Maintenance Contract

Compensation

Contractor shall be paid monthly. On the first (1st) day of the month, the Contractor shall tender to the Customer and bill or invoices for those services rendered during the current month which shall be paid by the Customer by the first day of the following month.

Conditions:

This contract is for a period of (12) twelve months. This agreement shall remain in force for a period of 1 year. If, upon expiration of this agreement, a new agreement has not been executed by both parties, this agreement shall automatically be renewed for a period of 1 year from the date of expiration of the previous term at the annual fees stated with the addition of a 3% cost of living increase. Either party may cancel this contract, with or without cause, with sixty (60) days written notice, by certified mail.

No Finance Charge will be imposed if the total of such purchases is paid in full within 30 days of invoice date. If not paid in full within 30 days, then a FINANCE CHARGE will be imposed from the invoice date on the balance of purchases at a periodic rate of 1 1/2 % per month (18% Annual) until paid and Steadfast Contractors Alliance, LLC. / HC Property Maintenance, LLC, DBA Steadfast, shall have the right to elect to stop work under this Contract until all outstanding amounts, including Finance Charges, are paid in full. Payments will be applied to the previously billed Finance Charges, and thereafter, in order, to the previous invoices and finally to the New Invoices. In the event, any or all the amounts due under this Agreement are collected by or through an attorney, the Purchaser/Owner agrees to pay all reasonable attorneys' fees.

Utilities Usage: The Client shall allow the Contractor usage of utilities if needed.

Change in Law: This Agreement is based on the laws and regulations existing at the date of execution. In the event that a governmental authority enacts laws or modifies regulations in a manner that increases the Contractor's costs associated with providing the services under this Agreement, the Contractor reserves the right to notify Client in writing of such material cost increase and to adjust pricing accordingly as of the effective date of such cost increase. Contractor must submit clear documentation supporting the cost increase and can only increase pricing to the extent of actual costs incurred.

This contract is withdrawn unless executed within ninety (90) days of the date of this document.

Thank you for the opportunity to submit this contract. We look forward to becoming part of your team.

By signing this Agreement in the space provided below, the undersigned Client signatory hereby represents and confirms that it has full power and authority to enter this Agreement on its own behalf and on behalf of the record owner of the service area, and that this Agreement is a legally binding obligation of the undersigned and the record owner of the service area.

In witness, whereof the parties to this agreement have signed and executed it this _______ day of ___________________ , 2024.

______________________________ Client	Steadfast______________________________
______________________________ Signature of Representative	______________________________ Signature of Owner or Agent
______________________________ Title	______________________________ Title

Billing Information

Client Business Name:		Client Contact Name:	
Client Contract Number:		Client Contact Email:	
Billing Business Name:		Billing Contact Name:	
Billing Contact Phone:		Billing Contact Address:	

Any special billing requirements or notes?

MINUTES OF MEETING
WEST LAKE
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee and regular meeting of the Board of Supervisors of West Lake Community Development District was held on Wednesday, February 12, 2025, and called to order at 1:04 p.m. at the Offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607.

Present and constituting a quorum were:

Kelly Evans	Chairperson
Lori Campagna	Vice Chairperson
Paulo Beckert	Assistant Secretary
Brad Gilley	Assistant Secretary
Nancy Symonds	Assistant Secretary

Also present were:

Brian Lamb	District Manager
Kathryn Hopkinson	District Counsel

The following is a summary of the discussions and actions taken.

AUDIT COMMITTEE MEETING

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Mr. Lamb called the meeting to order, and a quorum was established.

SECOND ORDER OF BUSINESS **Business Items**

A. Consideration of Auditing Services Proposal

Mr. Lamb discussed receiving the proposal from *Grau & Associates* as it being the only one. Ms. Campagna requested to change to years; 2025, 2026, and 2027. Discussion ensued.

> On MOTION by Ms. Evans seconded by Mr. Gilley, with all in favor, request to readvertise for proposals to provide financial auditing services, was approved. 5-0

THIRD ORDER OF BUSINESS **Adjournment**

There being nothing further,

> On MOTION by Ms. Evans seconded by Mr. Gilley, with all in favor, audit meeting was adjourned at 1:08 p.m. 5-0

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Mr. Lamb called the meeting to order, and a quorum was established.

SECOND ORDER OF BUSINESS **Public Comments on Agenda Items**

There being none, the next order of business followed.

THIRD ORDER OF BUSINESS **Business Items**

A. Consideration of Temporary Construction Access License Agreement for Pool

On MOTION by Ms. Evans seconded by Mr. Beckert, with all in favor, Temporary Construction Access License Agreement for Pool, was approved. 5-0

B. Consideration of Supplemental Report of the Engineer
C. Consideration of Supplemental Assessment Methodology
D. Consideration of Delegation Resolution

These items were TABLED by the Board, to the next meeting.

FOURTH ORDER OF BUSINESS **Consent Agenda**

A. Approval of Meeting Minutes; December 11, 2024; Regular Meeting
B. Consideration of Operation and Maintenance Expenditures for January 2025
C. Acceptance of the Financials and Approval of the Check Register for January 2025

On MOTION by Ms. Evans seconded by Mr. Beckert, with all in favor, the Consent Agenda, was approved. 5-0

FIFTH ORDER OF BUSINESS **Staff Reports**

A. District Counsel

Ms. Hopkinson stated no appeal had been received.

B. District Engineer
C. District Manager

There being no further reports, the next order of business followed.

Additional Comments:

- Ms. Evans mentioned mid to late March will have an acceptance walk with Ms. Symonds.
- Ms. Evans would also like *Sitex* for the full pond maintenance.
- Discussion of meter for water and providing to management the account number.

SIXTH ORDER OF BUSINESS **Adjournment**

There being nothing further,

On MOTION by Ms. Evans seconded by Mr. Beckert, with all in favor, meeting adjourned at 1:14 p.m. 5-0

_______________________________ _______________________________

Brian Lamb Kelly Evans
District Manager Chairperson

West Lake CDD

Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
Monthly Contract					
STRALEY ROBIN VERICKER	2/5/2025	25972	$2,170.37	$2,170.37	Professional Services Through 01/31/2025
STRALEY ROBIN VERICKER	10/17/2024	25411	$6,399.90	$6,399.90	PROFESSIONAL SERVICES THROUGH 09.30.2024
Monthly Contract Subtotal			**$8,570.27**	**$8,570.27**	
Variable Contract					
BRADLEY GILLEY	1/8/2025	BG 010825	$200.00	$200.00	BOS Meeting 1/8/2025
KELLY ANN EVANS	1/8/2025	KE 010825	$200.00	$200.00	BOS Meeting 1/8/2025
LORI A. CAMPAGNA	1/8/2025	LC 010825	$200.00	$200.00	BOS Meeting 1/8/2025
NANCY SYMONDS	12/11/2024	NS 12112024	$200.00	$200.00	BOS Meeting 12/11/2024
NANCY SYMONDS	1/8/2025	NS 010825	$200.00	$200.00	Bos Meeting 1/8/2025
PAULO BECKERT	1/8/2025	PB 010825	$200.00	$200.00	BOS Meeting 1/8/2025
Variable Contract Subtotal			**$1,200.00**	**$1,200.00**	
Regular Services					
BRADLEY GILLEY	2/12/2025	BG 02122025	$200.00	$200.00	Supervisor Fee 02.12.2025
BRADLEY GILLEY	9/25/2024	BG 09252024	$200.00	$200.00	Supervisor Fee 09.25.2024
KELLY ANN EVANS	2/12/2025	KE 02122025	$200.00	$200.00	SUPERVISOR FEES 02.12.2025
KELLY ANN EVANS	12/11/2024	KE 12112024	$200.00	$200.00	SUPERVISOR FEES 12.11.2024
KELLY ANN EVANS	9/25/2024	KE 09252024	$200.00	$200.00	SUPERVISOR FEES 09.25.2024
LORI A. CAMPAGNA	2/12/2025	LC 02122025	$200.00	$200.00	SUPERVISOR FEES 02.12.2025
NANCY SYMONDS	2/12/2025	NS 02122025	$200.00	$200.00	SUPERVISOR FEE 02.12.2025
NANCY SYMONDS	9/25/2024	NS 09252024	$200.00	$200.00	SUPERVISOR FEE 09.25.2024
PAULO BECKERT	12/11/2024	PB 12112024	$200.00	$200.00	SUPERVISOR FEES 12.11.2024
PAULO BECKERT	2/12/2025	PB 02122025	$200.00	$200.00	SUPERVISOR FEES 02.12.2025
TIMES PUBLISHING COMPANY	10/23/2024	0000363534 102324	$2,214.00	$2,214.00	DEBT ASSESSMENT AD 10.23.24
TIMES PUBLISHING COMPANY	9/18/2024	0000360000 091824	$446.00	$446.00	SPECIAL ORG MEETING AD 09.18.24
TIMES PUBLISHING COMPANY	10/30/2024	000364805 103024	$471.50	$471.50	MEETING SCHEDULE AD 10.30.2024
WEST LAKELAND WCD	2/13/2025	WL-021325	$1,867.50	$1,867.50	REIMBURSE FOR LEGAL AD PAYMENT
WEST LAKELAND WCD	2/26/2025	WL 022625 REIMB	$2,900.00	$2,900.00	REIMBURSE FOR PAYMENT MADE

West Lake CDD

Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
Regular Services Subtotal			$9,899.00	$9,899.00	
TOTAL			$19,669.27	$19,669.27	

Straley Robin Vericker
1510 W. Cleveland Street

Tampa, FL 33606
Telephone (813) 223-9400
Federal Tax Id. - 20-1778458

West Lake Community Development District
C/O Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

February 05, 2025
Client: 001632
Matter: 000001
Invoice #: 25972

RE: General

For Professional Services Rendered Through January 31, 2025

SERVICES

Date	Person	Description of Services	Hours	Amount
1/3/2025	AM	WORK ON HEARING OUTLINE.	1.0	$195.00
1/7/2025	JMV	REVIEW AGENDA PACKET FOR CDD BOARD MEETING.	0.3	$121.50
1/7/2025	AM	REVIEW DISTRICT'S WEBSITE TO CONFIRM COUNSEL'S CORRECT INFORMATION; SUBMIT COVER LETTER AND FINAL JUDGMENT TO E-FILING PORTAL.	0.7	$136.50
1/8/2025	KCH	PREPARE FOR AND ATTEND BOS MEETING IN PERSON; REVIEW RESOLUTIONS FOR SAME.	0.8	$268.00
1/14/2025	KCH	REVIEW JBC LANDSCAPING CONTRACT; PREPARE SOLICITATION FOR LANDSCAPE MAINTENANCE PROPOSALS.	2.3	$770.50
1/28/2025	KCH	PREPARE FORM TEMPORARY CONSTRUCTION ACCESS LICENSE AGREEMENT.	1.5	$502.50
		Total Professional Services	6.6	$1,994.00

DISBURSEMENTS

Date	Description of Disbursements	Amount
1/2/2025	XPRESS DELIVERIES, LLC- Courier Service-	$27.72
1/9/2025	Milestone Reporting Company- Court Reporter Charges- Appearance fee	$130.00
1/22/2025	XPRESS DELIVERIES, LLC- Courier Service- Courier Service	$18.65
	Total Disbursements	$176.37

Total Services	$1,994.00	
Total Disbursements	$176.37	
Total Current Charges		$2,170.37
Previous Balance		$15,835.75
Less Payments		*($729.00)*
PAY THIS AMOUNT		**$17,277.12**

Please Include Invoice Number on all Correspondence

Outstanding Invoices

Invoice Number	Invoice Date	Services	Disbursements	Interest	Tax	Total
25411	October 17, 2024	$6,289.50	$110.40	$0.00	$0.00	$8,570.27
25560	November 15, 2024	$3,759.50	$163.95	$0.00	$0.00	$6,093.82
25730	December 11, 2024	$2,275.50	$1,804.40	$0.00	$0.00	$6,250.27
25810	January 09, 2025	$703.50	$0.00	$0.00	$0.00	$2,873.87
					Total Remaining Balance Due	**$17,277.12**

AGED ACCOUNTS RECEIVABLE

0-30 Days	31-60 Days	61-90 Days	Over 90 Days
$2,873.87	$4,079.90	$3,923.45	$6,399.90

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606
Telephone (813) 223-9400
Federal Tax Id. - 20-1778458

West Lake Community Development District
C/O Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

October 17, 2024
Client: 001632
Matter: 000001
Invoice #: 25411

Page: 1

RE: General

For Professional Services Rendered Through September 30, 2024

SERVICES

Date	Person	Description of Services	Hours	Amount
9/3/2024	KCH	REVIEW ENGINEER'S REPORT FOR INITIAL BOCC MEETING.	0.8	$268.00
9/9/2024	KCH	REVIEW PETITION TO ESTABLISH DISTRICT.	1.4	$469.00
9/12/2024	JMV	REVIEW EMAILS RE: CDD ORGANIZATIONAL MEETING; REVIEW DOCUMENTS.	1.0	$405.00
9/12/2024	LB	OBTAIN COPY OF ORDINANCE ESTABLISHING THE DISTRICT; PREPARE CORRESPONDENCE TO DISTRICT MANAGER RE SAME; PREPARE CORRESPONDENCE TO J. GASKINS AT THE FLORIDA COMMERCE FILING ORDINANCE AND LOCATION MAP; REVIEW PROFILE FROM J. GASKINS RE SAME; PREPARE DRAFT NOTICE OF ESTABLISHMENT; E-RECORD NOTICE OF ESTABLISHMENT; PREPARE CORRESPONDENCE TO DISTRICT MANAGER RE SAME; REVIEW CORRESPONDENCE FROM B. LAMB RE ORGANIZATIONAL MEETING; PREPARE VARIOUS RESOLUTIONS, RULES OF PROCEDURE AND RELATED DOCUMENTS FOR THE ORGANIZATIONAL MEETING.	3.8	$741.00
9/12/2024	KCH	REVIEW FINALIZED ORDINANCE ESTABLISHING; REVIEW RESOLUTIONS FOR INITIAL ORGANIZATION MEETING FOR BOARD OF SUPERVISORS.	1.5	$502.50
9/13/2024	LB	CONTINUE WORKING ON RESOLUTIONS AND RELATED ITEMS FOR ORGANIZATIONAL MEETING.	1.1	$214.50
9/16/2024	KCH	REVIEW REPORT OF DISTRICT ENGINEER; REVIEW ESTABLISHING ORDINANCE AND LOCATION MAP; EMAILS WITH S.SANFORD REGARDING ORGANIZATION MEETING AND NEEDED RESOLUTIONS.	1.7	$569.50
9/19/2024	KCH	PREPARE RESOLUTION FOR LANDOWNERS' MEETING.	1.0	$335.00

SERVICES

Date	Person	Description of Services	Hours	Amount
9/24/2024	JMV	REVIEW CDD ORGANIZATIONAL DOCUMENTS.	1.0	$405.00
9/24/2024	LB	PREPARE DRAFT PUBLICATION ADS FOR RULE DEVELOPMENT, FOR RULEMAKING, FOR UNIFORM METHOD OF COLLECTION AND FOR BUDGET PUBLIC HEARINGS.	2.4	$468.00
9/25/2024	LB	REVIEW MEETING DATE FOR LANDOWNER'S ELECTION; PREPARE DRAFT PUBLICATION AD FOR SAME.	0.7	$136.50
9/25/2024	KCH	PREPARE FOR AND ATTEND BOS ORGANIZATION MEETING; REVIEW AGENDA PACKAGE.	0.8	$268.00
9/26/2024	KCH	REVIEW AGREEMENTS WITH INFRAMARK FOR DISTRICT MANAGEMENT, GREENBERG TRAURIG FOR BOND COUNSEL; REVIEW ADA WEBSITE COMPLIANCE AGREEMENT; PREPARE RFQ FOR DISTRICT ENGINEER.	4.5	$1,507.50
		Total Professional Services	21.7	$6,289.50

DISBURSEMENTS

Date	Description of Disbursements	Amount
9/13/2024	Simplefile E-Recording- Filing Fee- Filing Fees	$32.25
9/24/2024	FloridaCommerce, Bureau of Budget Management- Miscellaneous- Annual Fee for FY 2023-2024	$75.00
9/30/2024	Photocopies	$3.15
	Total Disbursements	$110.40

Total Services	$6,289.50	
Total Disbursements	$110.40	
Total Current Charges		$6,399.90
Previous Balance		$729.00
PAY THIS AMOUNT		**$7,128.90**

Please Include Invoice Number on all Correspondence

Outstanding Invoices

Invoice Number	Invoice Date	Services	Disbursements	Interest	Tax	Total
25311	September 12, 2024	$729.00	$0.00	$0.00	$0.00	$7,128.90
				Total Remaining Balance Due		**$7,128.90**

AGED ACCOUNTS RECEIVABLE

0-30 Days	31-60 Days	61-90 Days	Over 90 Days
$6,399.90	$729.00	$0.00	$0.00

WEST LAKE CDD

MEETING DATE: **January 8, 2025**

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Kelly Evans	x	Accept	$200
Lori Campagna	x	Accept	$200
Paulo Beckert	x	Accept	$200
Brad Gilley	x	Accept	$200
Nancy Symonds	x	Accept	$200

Staff Signature *Brian Lamb*

WEST LAKE CDD

MEETING DATE: **January 8, 2025**

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Kelly Evans	x	Accept	$200
Lori Campagna	x	Accept	$200
Paulo Beckert	x	Accept	$200
Brad Gilley	x	Accept	$200
Nancy Symonds	x	Accept	$200

Staff Signature *Brian Lamb*

WEST LAKE CDD

MEETING DATE: **January 8, 2025**

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Kelly Evans	x	Accept	$200
Lori Campagna	x	Accept	$200
Paulo Beckert	x	Accept	$200
Brad Gilley	x	Accept	$200
Nancy Symonds	x	Accept	$200

Staff Signature *Brian Lamb*

WEST LAKE CDD

MEETING DATE: December 11, 2024

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Kelly Evans		Accept	$200
Lori Campagna	✓	Accept	$200
Paulo Beckert		Accept	$200
Brad Gilley	✓	Accept	$200
Nancy Symonds	✓	Accept	$200

Staff Signature Brian Lamb

WEST LAKE CDD

MEETING DATE: **January 8, 2025**

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Paulo Beckert	x	Accept	$200
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Nancy Symonds	x	Accept	$200

Staff Signature *Brian Lamb*

WEST LAKE CDD

MEETING DATE: **February 12, 2025**

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Kelly Evans	x	Accept	$200
Lori Campagna	x	Accept	$200
Paulo Beckert	x	Accept	$200
Brad Gilley	x	Accept	$200
Nancy Symonds	x	Accept	$200

Staff Signature *Brian Lamb*

WEST LAKE CDD

MEETING DATE: **September 25, 2024**

SUPERVISORS	**CHECK IF IN ATTENDANCE**	**STATUS**	**PAYMENT AMOUNT**
Kelly Evans	x	Accept	$200
Lori Campagna	x	Accept	$200
Paulo Beckert	x	Accept	$200
Brad Gilley	x	Accept	$200
Nancy Symonds	x	Accept	$200

Staff Signature *Brian Lamb*____________________

WEST LAKE CDD

MEETING DATE: **February 12, 2025**

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Kelly Evans	x	Accept	$200
Lori Campagna	x	Accept	$200
Paulo Beckert	x	Accept	$200
Brad Gilley	x	Accept	$200
Nancy Symonds	x	Accept	$200

Staff Signature *Brian Lamb*

WEST LAKE CDD

MEETING DATE: **December 11, 2024**

SUPERVISORS	**CHECK IF IN ATTENDANCE**	**STATUS**	**PAYMENT AMOUNT**
Kelly Evans	x	Accept	$200
Lori Campagna	x	Accept	$200
Paulo Beckert	x	Accept	$200
Brad Gilley	x	Accept	$200
Nancy Symonds	x	Accept	$200

Staff Signature *Brian Lamb*

WEST LAKE CDD

MEETING DATE: **September 25, 2024**

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Paulo Beckert	x	Accept	$200
Brad Gilley	x	Accept	$200
Nancy Symonds	x	Accept	$200

Staff Signature *Brian Lamb*

WEST LAKE CDD

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Brad Gilley	x	Accept	$200
Nancy Symonds	x	Accept	$200

Staff Signature *Brian Lamb*

WEST LAKE CDD

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Staff Signature *Brian Lamb*

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Nancy Symonds	x	Accept	$200

Staff Signature Brian Lamb________________

WEST LAKE CDD

MEETING DATE: December 11, 2024

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Paulo Beckert	x	Accept	$200
Brad Gilley	x	Accept	$200
Nancy Symonds	x	Accept	$200

Staff Signature Brian Lamb

WEST LAKE CDD

MEETING DATE: February 12, 2025

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Kelly Evans	x	Accept	$200
Lori Campagna	x	Accept	$200
Paulo Beckert	x	Accept	$200
Brad Gilley	x	Accept	$200
Nancy Symonds	x	Accept	$200

Staff Signature Brian Lamb

Tampa Bay Times
tampabay.com

Times Publishing Company
DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396
Toll Free Phone: 1 (877) 321-7355
Fed Tax ID 59-0482470

ADVERTISING INVOICE

Advertising Run Dates	Advertiser Name	
10/23/24	WEST LAKE CDD	
Billing Date	**Sales Rep**	**Customer Account**
10/23/2024	Deirdre Bonett	335630
Total Amount Due	**Ad Number**	
$2,214.00	0000363534	

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
10/23/24	10/23/24	0000363534	Times	Main A/B	Debt Assessments	1	3x18.00 IN	$2,214.00
10/23/24	10/23/24	0000363534	Tampabay.com	Marketplace	Debt Assessments	1	3x18.00 IN	$0.00

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE

Tampa Bay Times
tampabay.com

DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396
Toll Free Phone: 1 (877) 321-7355

Advertising Run Dates	Advertiser Name	
10/23/24	WEST LAKE CDD	
Billing Date	**Sales Rep**	**Customer Account**
10/23/2024	Deirdre Bonett	335630
Total Amount Due	**Ad Number**	
$2,214.00	0000363534	

ADVERTISING INVOICE

Thank you for your business.

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYBLE TO: TIMES PUBLISHING COMPANY

REMIT TO:

Times Publishing Company
DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396

WEST LAKE CDD
C/O INFRAMARK
2005 PAN AM CIRCLE SUITE 300
TAMPA, FL 33607

0000363534-01

Tampa Bay Times

Published Daily

STATE OF FLORIDA
COUNTY OF Pinellas, Hillsborough, Pasco, Hernando Citrus } ss

Before the undersigned authority personally appeared **Deirdre Bonett** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE: Det Assessments** was published in said newspaper by print in the issues of: **10/16/24, 10/23/24** or by publication on the newspaper's website, if authorized, on

Affiant further says the said **Tampa Bay Times** is a newspaper published in **Pinellas, Hillsborough, Pasco, Hernando Citrus** County, Florida and that the said newspaper has heretofore been continuously published in said **Pinellas, Hillsborough, Pasco, Hernando Citrus** County, Florida each day and has been entered as a second class mail matter at the post office in said **Pinellas, Hillsborough, Pasco, Hernando Citrus** County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid not promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Signature Affiant

Sworn to and subscribed before me this .**10/23/2024**

Signature of Notary Public

Personally known X or produced identification

Type of identification produced

Notary Public State of Florida
Jean M Mitotes
My Commission HH 577686
Expires 7/31/2028

LEGAL NOTICE LEGAL NOTICE

Notice of Regular Meeting and Public Hearing to Consider Adoption of Assessment Roll and Imposition of Non-Ad Valorem Special Assessments Pursuant to Chapters 170, 190, and 197, Florida Statutes, by the West Lake Community Development District

The Board of Supervisors ("**Board**") of the West Lake Community Development District ("**District**") will hold a regular meeting and public hearing on **Wednesday, November 13, 2024, at 1:00 p.m., at the offices of Inframark, 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607.**

The purpose of the public hearing will be to consider the adoption of an assessment roll and to provide for the levy, collection, and enforcement of proposed non-ad valorem special assessments ("**Debt Assessments**") that will secure the District's proposed special assessment bonds, to be issued in one or more series. At this hearing, the Board will hear testimony from any interested property owners as to the propriety and advisability of the Debt Assessments on all benefitted lands within the District, more fully described in the Master Assessment Methodology Report dated September 25, 2024. The proposed bonds will fund of the public improvements described in the Report of District Engineer dated September 2024. The Board will sit as an equalizing Board to consider comments on these assessments. The public hearing is being conducted pursuant to Chapters 170, 190, and 197, Florida Statutes.

The annual principal assessment levied against each parcel will be based on repayment over 30 years of the total debt allocated to each parcel. The District expects to collect sufficient revenues to retire no more than $41,275,000 principal in debt, excluding interest, collection costs, and discounts for early payment. The proposed schedule of assessments is as follows:

Preliminary Assessment Roll

WEST LAKE
COMMUNITY DEVELOPMENT DISTRICT

ALLOCATION METHODOLOGY - MAXIMUM BENEFIT[1]

PRODUCT	PER UNIT	TOTAL EAU's	% OF EAUs	UNITS	PRODUCT TYPE TOTAL PRINCIPAL	PRODUCT TYPE ANNUAL ASSMT.[2]	PER UNIT TOTAL PRINCIPAL	PER UNIT ANNUAL ASSMT.[2]
Townhomes 18	0.75	73.50	23.02%	98	$9,502,623	$897,972	$96,966	$9,163
Single Family 40	1.00	127.00	39.78%	127	$16,419,499	$1,551,598	$129,287	$12,217
Single Family 50	1.25	118.75	37.20%	95	$15,352,878	$1,450,805	$161,609	$15,272
TOTAL		319.25	100.00%	320	$41,275,000	$3,900,375		

[1] Allocation of total bond principal (i.e., assessment) based on equivalent assessment units. Individual principal and interest assessments calculated on a per unit basis. 25 month Capitalized Interest Period.
[2] Includes principal, interest and collection costs.

The Debt Assessments are anticipated to be initially directly collected in accordance with Chapter 190, Florida Statutes. Alternatively, the District may elect to use the Hillsborough County Tax Collector to collect the Debt Assessments.

Failure to pay the assessments may subject the property to foreclosure and/or cause a tax certificate to be issued against the property, either of which may result in a loss of title. All affected property owners have the right to appear at the public hearing and the right to file written objections with the District within 20 days of publication of this notice.

At the conclusion of the public hearing, the Board will hold a regular public meeting to consider matters related to the construction of public improvements, to consider matters related to a bond issue to finance public improvements, to consider the services and facilities to be provided by the District and the financing plan for same, and to consider any other business that may lawfully be considered by the District.

The Board meeting and public hearing are open to the public and will be conducted in accordance with the provisions of Florida Law for community development districts. The Board meeting and/or the public hearing may be continued in progress to a date and time certain announced at the meeting and/or hearing.

If anyone chooses to appeal any decision made by the Board with respect to any matter considered at the meeting or public hearing, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which such appeal is to be based.

Pursuant to the Americans with Disabilities Act, any person requiring special accommodations at the meeting or hearing because of a disability or physical impairment should contact the District Office at (813) 873-7300 at least 2 business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY), or 1-800-955-8770 (voice) for aid in contacting the District office.

Brian Lamb, District Manager

RESOLUTION NO. 2024-25

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST LAKE COMMUNITY DEVELOPMENT DISTRICT DECLARING NON-AD VALOREM SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE, AND ESTIMATED COST OF THE PUBLIC IMPROVEMENTS WHICH COST IS TO BE DEFRAYED IN WHOLE OR IN PART BY SUCH DEBT ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE PUBLIC IMPROVEMENTS TO BE DEFRAYED IN WHOLE OR IN PART BY SUCH DEBT ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH DEBT ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH DEBT ASSESSMENTS SHALL BE MADE; DESIGNATING LANDS UPON WHICH SUCH DEBT ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; AUTHORIZING THE PREPARATION OF A PRELIMINARY ASSESSMENT ROLL; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors (the "**Board**") of the West Lake Community Development District (the "**District**") has determined to construct and/or acquire certain public improvements (the "**Project**") set forth in the plans and specifications described in the Report of District Engineer dated September 2024 (the "**Engineer's Report**"), incorporated by reference as part of this Resolution and which is available for review at the offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607 (the "**District Office**"); and

WHEREAS, the Board finds that it is in the best interest of the District to pay the cost of the Project by imposing, levying, and collecting non-ad valorem special assessments pursuant to Chapter 190, the Uniform Community Development District Act, Chapter 170, the Supplemental Alternative Method of Making Local and Municipal Improvements, and Chapter 197, Florida Statutes (the "**Debt Assessments**"); and

WHEREAS, the District is empowered by Chapters 170, 190, and 197, Florida Statutes, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the Project and to impose, levy, and collect the Debt Assessments; and

WHEREAS, the District hereby determines that benefits will accrue to the property improved, the amount of those benefits, and that the Debt Assessments will be made in proportion to the benefits received as set forth in the *Master Assessment Methodology Report* dated September 25, 2024, (the "**Assessment Report**") incorporated by reference as part of this Resolution and on file in the District Office; and

WHEREAS, the District hereby determines that the Debt Assessments to be levied will not exceed the benefits to the property improved.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE DISTRICT THAT:

1. The foregoing recitals are hereby incorporated as the findings of fact of the Board.
2. The Debt Assessments shall be levied to defray all or a portion of the costs of the Project.
3. The nature of the Project generally consists of public improvements consisting of undergrounding of electrical power, streetlights, roadways, stormwater ponds, potable water distribution, sanitary sewer system, landscaping, and hardscaping, all as described more particularly in the Engineer's Report which by specific reference is incorporated herein and made part hereof.
4. The general locations of the Project are as shown in the Engineer's Report referred to above.
5. As stated in the Engineer's Report, the estimated cost of the Project is approximately $29,683,566.72 (hereinafter referred to as the "**Estimated Cost**").
6. As stated in the Assessment Report, the Annual Debt Assessments will defray approximately $3,666,352.00 of the expenses, which includes the Estimated Cost, plus financing related costs, capitalized interest, a debt service reserve and contingency, all of which may be financed by the District's proposed special assessment bonds, to be issued in one or more series.
7. The manner in which the Debt Assessments shall be made is based upon an allocation of the benefits among the parcels or real property benefited by the Project as set forth in the Assessment Report. As provided in further detail in the Assessment Report, the lands within the District are currently undeveloped and unplatted and therefore the Debt Assessments will be levied initially on a per acre basis since the Project benefits all of developable lands within the District. On and after the date benefited lands within the District are specifically platted, the Debt Assessments as to platted lots will be levied in accordance with the Assessment Report, that is, on an equivalent residential unit basis per product type. Until such time that all benefited lands within the District are specifically platted, the manner by which the Debt Assessments will be imposed on unplatted lands shall be on a per acre basis in accordance with the Assessment Report.
8. In the event the actual cost of the Project exceeds the Estimated Cost, such excess may be paid by the District from additional assessments or contributions from other entities. No such excess shall be required to be paid from the District's general revenues.
9. The Debt Assessments shall be levied in accordance with the Assessment Report referenced above on all lots and lands, within the District, which are adjoining and contiguous or bounding and abutting upon the Project or specially benefited thereby and further designated by the assessment plat hereinafter provided for.
10. There is on file at the District Office, an assessment plat showing the area to be assessed, with the plans and specifications describing the Project and the Estimated Cost, all of which shall be open to inspection by the public.
11. The Chair of the Board has caused the District Manager to prepare a preliminary assessment roll which shows the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land and the number of annual installments into which the assessment is divided. The preliminary assessment roll is part of the Assessment Report which is on file at the District Office.
12. In accordance with the Assessment Report and commencing with the year in which the District is obligated to make payment of a portion of the Estimated Cost acquired by the District, the Debt Assessments shall be paid in not more than 30 annual installments payable at the same time and in the same manner as are ad valorem taxes and as prescribed by Chapter 197, Florida Statutes; provided, however, that in the event the uniform method for the collection of non-ad valorem assessments is not available to the District in any year, or the District determines not to utilize the provision of Chapter 197, Florida Statutes, the Debt Assessments may be collected as is otherwise permitted by law.

Passed and Adopted on September 25, 2024.

October 16 & October 23, 2024

0000363534-01

Tampa Bay Times
tampabay.com

Times Publishing Company
DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396
Toll Free Phone: 1 (877) 321-7355
Fed Tax ID 59-0482470

ADVERTISING INVOICE

Advertising Run Dates	Advertiser Name	
09/18/24	WEST LAKE CDD	
Billing Date	**Sales Rep**	**Customer Account**
09/18/2024	Deirdre Bonett	335630
Total Amount Due	**Ad Number**	
$446.00	0000360000	

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
09/18/24	09/18/24	0000360000	Times	Legals CLS	Special Organizational Meeting	1	2x53 L	$442.00
09/18/24	09/18/24	0000360000	Tampabay.com	Legals CLS	Special Organizational Meeting	1	2x53 L	$0.00
					AffidavitMaterial			$4.00

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE

Tampa Bay Times
tampabay.com

DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396
Toll Free Phone: 1 (877) 321-7355

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09/18/2024	Deirdre Bonett	335630
Total Amount Due	**Ad Number**	
$446.00	0000360000	

ADVERTISING INVOICE

Thank you for your business.

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYBLE TO: TIMES PUBLISHING COMPANY

WEST LAKE CDD
C/O INFRAMARK
2005 PAN AM CIRCLE SUITE 300
TAMPA, FL 33607

REMIT TO:

Times Publishing Company
DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396

0000360000-01

Tampa Bay Times
Published Daily

STATE OF FLORIDA
COUNTY OF Hillsborough } ss

Before the undersigned authority personally appeared **Deirdre Bonett** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE: Special Organizational Meeting** was published in said newspaper by print in the issues of: **9/18/24** or by publication on the newspaper's website, if authorized, on

Affiant further says the said **Tampa Bay Times** is a newspaper published in **Hillsborough** County, Florida and that the said newspaper has heretofore been continuously published in said **Hillsborough** County, Florida each day and has been entered as a second class mail matter at the post office in said **Hillsborough** County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid not promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Signature Affiant

Sworn to and subscribed before me this .**09/18/2024**

Signature of Notary Public

Personally known X or produced identification

Type of identification produced ____________

Notary Public State of Florida
Jean M Mitotes
My Commission HH 577686
Expires 7/31/2028

NOTICE OF SPECIAL ORGANIZATIONAL MEETING OF THE WEST LAKE COMMUNITY DEVELOPMENT DISTRICT

The Special Organizational meeting of the Board of Supervisors (the 'Board') of the West Lake Community Development District is scheduled to be held on Wednesday September 25, 2024, at 1:00 p.m., at the offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

The purpose of the meeting is to consider organizational matters relating to the District; to consider certain operating policies for the conduct of District business; elect certain District officers; consider the appointment of staff including, but not limited to, manager, attorney, and others as deemed appropriate by the Board; to consider the services to be provided by the District and the financing plan for same; and to conduct any other business that may properly come before the Board. The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for this meeting may be obtained during normal business hours, seven days prior to the meeting, from Meritus located at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607; telephone (813) 873-7300.

There may be occasions when one or more Supervisors, Consultants or District Staff will participate by telephone. At the above location there will be a speaker telephone present, so that any person can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

This meeting may be continued to a date and time certain; if a continuance is required said date and time certain will be announced at the meeting.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to advise Inframark at (813) 873-7300, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1, for assistance.

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

Brian K. Lamb
District Manager

Run Date: September 18, 2024 0000360000

Tampa Bay Times
tampabay.com

Times Publishing Company
DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396
Toll Free Phone: 1 (877) 321-7355
Fed Tax ID 59-0482470

ADVERTISING INVOICE

Advertising Run Dates	Advertiser Name	
10/30/24	WEST LAKE CDD	
Billing Date	**Sales Rep**	**Customer Account**
10/30/2024	Deirdre Bonett	335630
Total Amount Due	**Ad Number**	
$471.50	0000364805	

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
10/30/24	10/30/24	0000364805	Times	Legals CLS	Meetings Schedule	1	2x56 L	$467.50
10/30/24	10/30/24	0000364805	Tampabay.com	Legals CLS	Meetings Schedule	1	2x56 L	$0.00
					AffidavitMaterial			$4.00

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE

Tampa Bay Times
tampabay.com

DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396
Toll Free Phone: 1 (877) 321-7355

Advertising Run Dates	Advertiser Name	
10/30/24	WEST LAKE CDD	
Billing Date	**Sales Rep**	**Customer Account**
10/30/2024	Deirdre Bonett	335630
Total Amount Due	**Ad Number**	
$471.50	0000364805	

ADVERTISING INVOICE

Thank you for your business.

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYBLE TO: TIMES PUBLISHING COMPANY

REMIT TO:

WEST LAKE CDD
C/O INFRAMARK
2005 PAN AM CIRCLE SUITE 300
TAMPA, FL 33607

Times Publishing Company
DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396

0000364805-01

Tampa Bay Times
Published Daily

STATE OF FLORIDA
COUNTY OF Hillsborough } ss

Before the undersigned authority personally appeared **Deirdre Bonett** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE: Meetings Schedule** was published in said newspaper by print in the issues of: **10/30/24** or by publication on the newspaper's website, if authorized, on

Affiant further says the said **Tampa Bay Times** is a newspaper published in **Hillsborough** County, Florida and that the said newspaper has heretofore been continuously published in said **Hillsborough** County, Florida each day and has been entered as a second class mail matter at the post office in said **Hillsborough** County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid not promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Signature Affiant

Sworn to and subscribed before me this .**10/30/2024**

Signature of Notary Public

Personally known X or produced identification

Type of identification produced

Notary Public State of Florida
Jean M Mitotes
My Commission HH 577686
Expires 7/31/2028

NOTICE OF REGULAR BOARD MEETING SCHEDULE
FISCAL YEAR 2025
WEST LAKE COMMUNITY DEVELOPMENT DISTRICT

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the West Lake Community Development District has scheduled their Regular Board Meetings for Fiscal Year 2025 to be held at the offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607 on the following dates at 1:00p.m.:

November 13, 2024	1:00 p.m
December 11, 2024	1:00 p.m
January 08, 2025	1:00 p.m
February 12, 2025	1:00 p.m.
March 12, 2025	1:00 p.m.
April 09, 2025	1:00 p.m.
May 14, 2025	1:00 p.m.
June 11, 2025	1:00 p.m.
July 09, 2025	1:00 p.m.
August 13, 2025	1:00 p.m.
September 10, 2025	1:00 p.m.

There may be occasions when one or more Supervisors will participate by telephone. At the above location, there will be a speaker telephone so that interested persons can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

The regular meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The regular meetings may be continued to a date, time, and place to be specified on the record at such special meetings.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to advise the District Office at (813) 873-7300, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1, who can aid you in contacting the District Office.

If any person decides to appeal any decision made by the Board with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made, at his or her own expense, and which record includes the testimony and evidence on which the appeal is based.

Brian Lamb
District Manager
Run Date: October 30, 2024 0000364805

Check request Form

Date:	**2/13/2025**
Invoice Number:	**WL-021325**
District / Municipality Name:	**West Lake CDD**
Please cut check from Acct. #:	
Please issue a check to:	**West Lakeland WCD**
Vendor Name:	West Lakeland WCD
Vendor No.:	
Check amount:	**$1,867.50**
Please code to:	
Check Description/Reason:	**Reimbuse West Lakeland for erroneous payment, check #100011 for 3 Tampa Bay Times Invoices that are for West Lake CDD. See attached.**
Mailing instructions:	**deposit into West Lakeland SouthState Bank #8706**
Requester:	**Sally Chalkley**
Manager's Approval:	
Date:	**2/13/2025**

CHECK REQUEST FORM

District Name:	West Lake
Date:	2/26/25
Invoice Number:	WL 022625 REIMB
Please issue a check to:	
Vendor Name:	West Lakeland WCD
Vendor No.:	
Check amount:	$2,900.00
Please code to:	.
Check Description/Reason:	Reimburse for payment made
Mailing instructions:	West Lakeland WCD 11555 Heron Bay Blvd. Suite 201 Coral Springs, FL 33076
Due Date for Check:	**2/26/2025**
Requestor:	Teresa Farlow
Manager's review:	

Outlook

Fw: West Lakeland - ADA Site Compliance

From Chalkley, Sally <sally.chalkley@inframark.com>
Date Tue 2/25/2025 5:07 PM
To Giuffre, Jamie <jamie.giuffre@inframark.com>; Teresa Farlow <Teresa.Farlow@Inframark.com>
Cc Rowley, Sonia <sonia.rowley@inframark.com>

1 attachment (103 KB)
West Lakeland ada site compliance invoices for West Lake CDD.pdf;

Hi Jamie,

We have an ADA Site Compliance invoice for West Lake that was paid in error by West Lakeland via check 100010 on 1/3/25. Ugh....sorry for the oversight. ☹

I am not seeing ADA Site Compliance as a vendor in West Lake. Will you please confirm this invoice has NOT been paid by West Lake. If not, will you please submit a check request for reimbursement to West Lakeland.

****Please note that all vendor invoices should be directed to our new email address at InframarkCMS@payableslockbox.com**

My work hours are Tuesday and Thursday, 8-5.

Best Regards,

Sally Chalkley|Accounts Payable Specialist

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

11555 Heron Bay Blvd | Suite 201 | Coral Springs, FL 33076
(O) 954-282-0074 | www.inframarkims.com

From: Rowley, Sonia <sonia.rowley@inframark.com>
Sent: Thursday, February 20, 2025 1:06 PM
To: Chalkley, Sally <sally.chalkley@inframark.com>
Subject: West Lakeland - ADA Site Compliance

Hi Sally,

Given what happened with Tampa Tribune, thought I better check into other invoices. Sorry, here is another one that was paid by West Lakeland WCD for West Lake CDD invoice with check 100010 on 1/3/2025. Can you please see if we can get refund from ADA Site or invoice West Lake CDD for reimbursement?

I think this is it and I will definitely be triple checking District name for invoices in Strongroom in the future.

Thanks,

Sonia Rowley | District Accountant

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

11555 Heron Bay Blvd., Suite 201 | Coral Springs, FL 33076
(O) 954-753-7908 | www.inframarkims.com

West Lake
Community Development District

Financial Statements
(Unaudited)

Period Ending
February 28, 2025

Prepared by:

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

WEST LAKE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of February 28, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	TOTAL	
ASSETS		
Cash In Bank	$	1,999
TOTAL ASSETS	**$**	**1,999**
LIABILITIES		
Accounts Payable	$	26,253
TOTAL LIABILITIES		**26,253**
FUND BALANCES		
Unassigned:		(24,254)
TOTAL FUND BALANCES		**(24,254)**
TOTAL LIABILITIES & FUND BALANCES	**$**	**1,999**

WEST LAKE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 2025

General Fund (001)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
Developer Contribution	$ 376,525	$ 20,000	$ (356,525)	5.31%
TOTAL REVENUES	**376,525**	**20,000**	**(356,525)**	**5.31%**
EXPENDITURES				
Administration				
Supervisor Fees	10,000	4,800	5,200	48.00%
ProfServ-Field Management	12,000	200	11,800	1.67%
ProfServ-Trustee Fees	6,400	-	6,400	0.00%
Management Contract	25,000	6,250	18,750	25.00%
Assessment Roll	5,000	-	5,000	0.00%
Disclosure Report	3,500	-	3,500	0.00%
District Counsel	5,000	18,006	(13,006)	360.12%
District Engineer	3,500	-	3,500	0.00%
Special Services	2,500	-	2,500	0.00%
Accounting Services	6,100	3,000	3,100	49.18%
Auditing Services	5,200	-	5,200	0.00%
Accounting/Financial Services	17,500	-	17,500	0.00%
Website Compliance	1,800	3,150	(1,350)	175.00%
Postage	150	-	150	0.00%
Insurance - General Liability	5,000	-	5,000	0.00%
Public Officials Insurance	5,000	-	5,000	0.00%
Insurance -Property & Casualty	25,000	-	25,000	0.00%
Legal Advertising	1,500	8,523	(7,023)	568.20%
Bank Fees	200	-	200	0.00%
Financial & Revenue Collections	3,500	-	3,500	0.00%
Website Administration	1,500	125	1,375	8.33%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	200	(25)	114.29%
Total Administration	145,625	44,254	101,371	30.39%
Utility Services				
Utility - Other	5,000	-	5,000	0.00%
Utility - Water & Sewer	1,200	-	1,200	0.00%
Utility - StreetLights	50,000	-	50,000	0.00%
Internet Services	1,650	-	1,650	0.00%
Total Utility Services	57,850	-	57,850	0.00%
Other Physical Environment				
Contracts-Aquatic Control	9,000	-	9,000	0.00%
Contracts - Landscape	75,000	-	75,000	0.00%

WEST LAKE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 2025

General Fund (001)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Waterway Mgmt Program -Aquatic Plantings & Repairs	1,000	-	1,000	0.00%
Landscape - Annuals	4,000	-	4,000	0.00%
Landscape - Mulch	2,000	-	2,000	0.00%
R&M Landscape	2,000	-	2,000	0.00%
Plant Replacement Program	4,000	-	4,000	0.00%
Landscape- Storm Clean Up & Tree Removal	3,000	-	3,000	0.00%
Irrigation Maintenance	5,000	-	5,000	0.00%
Aquatic Plant Replacement	1,000	-	1,000	0.00%
Total Other Physical Environment	106,000	-	106,000	0.00%
Parks and Recreations				
ProfServ-Pool Maintenance	15,000	-	15,000	0.00%
Contracts-Janitorial Services	7,000	-	7,000	0.00%
Amenity Center Pest Control	1,200	-	1,200	0.00%
Security Monitoring Services	5,050	-	5,050	0.00%
R&M-Air Conditioning	1,000	-	1,000	0.00%
Amenity Maintenance & Repairs	6,000	-	6,000	0.00%
R&M-Monument, Entrance & Wall	1,000	-	1,000	0.00%
Sidewalk & Pavement Repair	1,000	-	1,000	0.00%
Pool Services - Chemicals/Permits/Supplies	500	-	500	0.00%
Miscellaneous Maintenance	1,500	-	1,500	0.00%
Playground Equipment and Maintenance	2,500	-	2,500	0.00%
Access Control Maintenance & Repair	3,000	-	3,000	0.00%
Holiday Decoration	5,000	-	5,000	0.00%
Special Events	1,300	-	1,300	0.00%
Amenity Camera R&M	1,000	-	1,000	0.00%
Janitorial Supplies	1,500	-	1,500	0.00%
Dog Waste Station Service & Supplies	1,500	-	1,500	0.00%
Pool Permits	12,000	-	12,000	0.00%
Total Parks and Recreations	67,050	-	67,050	0.00%
TOTAL EXPENDITURES	**376,525**	**44,254**	**332,271**	**11.75%**
Excess (deficiency) of revenues Over (under) expenditures	-	(24,254)	(24,254)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**-**		
FUND BALANCE, ENDING		**$ (24,254)**		

Bank Account Statement

West Lake CDD

Bank Account No.	9792		
Statement No.	02_25	**Statement Date**	02/28/2025

G/L Account No. 101002 Balance	1,998.58	**Statement Balance**	2,398.58
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	2,398.58
Subtotal	1,998.58	**Outstanding Checks**	-400.00
Negative Adjustments	0.00	**Ending Balance**	1,998.58
Ending G/L Balance	1,998.58		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
Total Deposits							0.00
Checks							
							0.00
01/22/2025	Payment	1005	INFRAMARK	Check for Vendor V00007	-3,208.33	-3,208.33	0.00
02/03/2025	Payment	1006	TIMES PUBLISHING COMPANY	Check for Vendor V00005	-667.00	-667.00	0.00
02/03/2025	Payment	1007	LORI A. CAMPAGNA	Check for Vendor V00008	-400.00	-400.00	0.00
02/03/2025	Payment	1008	KELLY ANN EVANS	Check for Vendor V00009	-200.00	-200.00	0.00
02/03/2025	Payment	1009	PAULO BECKERT	Check for Vendor V00010	-200.00	-200.00	0.00
02/03/2025	Payment	1010	BRADLEY GILLEY	Check for Vendor V00011	-400.00	-400.00	0.00
02/04/2025	Payment	1011	INFRAMARK	Check for Vendor V00007	-3,208.33	-3,208.33	0.00
02/12/2025	Payment	1012	LORI A. CAMPAGNA	Check for Vendor V00008	-200.00	-200.00	0.00
02/12/2025	Payment	1013	KELLY ANN EVANS	Check for Vendor V00009	-200.00	-200.00	0.00
02/12/2025	Payment	1014	PAULO BECKERT	Check for Vendor V00010	-200.00	-200.00	0.00
02/12/2025	Payment	1016	NANCY SYMONDS	Check for Vendor V00013	-600.00	-600.00	0.00
02/13/2025	Payment	1017	LORI A. CAMPAGNA	Check for Vendor V00008	-200.00	-200.00	0.00
02/13/2025	Payment	1018	KELLY ANN EVANS	Check for Vendor V00009	-400.00	-400.00	0.00
02/13/2025	Payment	1019	PAULO BECKERT	Check for Vendor V00010	-400.00	-400.00	0.00
02/13/2025	Payment	1021	NANCY SYMONDS	Check for Vendor V00013	-200.00	-200.00	0.00
Total Checks					-10,683.66	-10,683.66	0.00
Adjustments							
Total Adjustments							
Outstanding Checks							
02/12/2025	Payment	1015	BRADLEY GILLEY	Check for Vendor V00011			-200.00
02/13/2025	Payment	1020	BRADLEY GILLEY	Check for Vendor V00011			-200.00
Total Outstanding Checks							-400.00

Bank Account Statement

West Lake CDD

Bank Account No. 9792

Statement No. 02_25 **Statement Date** 02/28/2025

Outstanding Deposits

Total Outstanding Deposits

Report Name	Check Register By Fund
Date Range **	02/01/2025..02/28/2025
Fund No.	001..999
Vendor No. ****	all
Sort By	Check No.
Include Check Subtotal	No

***** Must be a date range (i.e. 11/1/09..11/30/09)***

******* Leave blank or insert "ALL" for all vendors.***

WEST LAKE COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 02/01/2025 to 02/28/2025

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	1006	02/03/25	TIMES PUBLISHING COMPANY	19347-012225	LEGAL AD RFP FOR AUDIT	LEGAL AD	548002-51301	$376.00
001	1006	02/03/25	TIMES PUBLISHING COMPANY	19350-012225	LEGAL AD 01/22/25	NOTICE OF AUDIT MEETING	548002-51301	$291.00
001	1007	02/03/25	LORI A. CAMPAGNA	LC 12112024	BOS Meeting 12/11/2024	Supervisor Fees	511100-51301	$200.00
001	1007	02/03/25	LORI A. CAMPAGNA	LC 11132024	BOS Meeting 11/13/2024	BOS Meeting 11/13/2024	511100-51301	$200.00
001	1008	02/03/25	KELLY ANN EVANS	KE 11132024	BOS Meeting 11/13/2024	BOARD MEETING 11/13/24	511100-51301	$200.00
001	1009	02/03/25	PAULO BECKERT	PB 11132024	BOS Meeting 11/13/2024	BOS Meeting 11.13.2024	511100-51301	$200.00
001	1010	02/03/25	BRADLEY GILLEY	BG 111324	BOS Meeting 11/13/2024	BOARD MEETING	511100-51301	$200.00
001	1010	02/03/25	BRADLEY GILLEY	BG 121124	BOS Meeting 12/11/24	ProfServ-Field Management	531016-51301	$200.00
001	1011	02/04/25	INFRAMARK	141143	DISTRICT MANAGEMENT JAN 2025	DISTRICT MGMT 01/25	531136-51301	$2,083.33
001	1011	02/04/25	INFRAMARK	141143	DISTRICT MANAGEMENT JAN 2025	ACCOUNTING SERVICES	532001-51301	$1,000.00
001	1011	02/04/25	INFRAMARK	141143	DISTRICT MANAGEMENT JAN 2025	WEBSITE MAINTENANCE	534397-51301	$125.00
001	1012	02/12/25	LORI A. CAMPAGNA	LC 010825	BOS Meeting 01/08/25	BOS Meeting 1/8/2025	511100-51301	$200.00
001	1013	02/12/25	KELLY ANN EVANS	KE 010825	BOS Meeting 01/08/25	BOS Meeting 1/8/2025	511100-51301	$200.00
001	1014	02/12/25	PAULO BECKERT	PB 010825	BOS Meeting 01/08/25	BOS Meeting 1/8/2025	511100-51301	$200.00
001	1015	02/12/25	BRADLEY GILLEY	BG 010825	BOS Meeting 01/08/25	BOS Meeting 1/8/2025	511100-51301	$200.00
001	1016	02/12/25	NANCY SYMONDS	NS 11132024	BOS Meeting 11/13/2024	Supervisor Fees	511100-51301	$200.00
001	1016	02/12/25	NANCY SYMONDS	NS 12112024	BOS Meeting 12/11/2024	Supervisor Fees	511100-51301	$200.00
001	1016	02/12/25	NANCY SYMONDS	NS 010825	Bos Meeting 1/8/2025	Supervisor Fees	511100-51301	$200.00
001	1017	02/13/25	LORI A. CAMPAGNA	LC 09252024	BOS Meeting 09/25/2024	SUPERVISOR FEES 09.25.2024	511100-51301	$200.00
001	1018	02/13/25	KELLY ANN EVANS	KE 12112024	BOS Meeting 12/11/24	SUPERVISOR FEES 12.11.2024	511100-51301	$200.00
001	1018	02/13/25	KELLY ANN EVANS	KE 09252024	BOS Meeting 09/25/24	SUPERVISOR FEES 09.25.2024	511100-51301	$200.00
001	1019	02/13/25	PAULO BECKERT	PB 09252024	BOS Meeting 09/25/2024	SUPERVISOR FEES 09.25.2024	511100-51301	$200.00
001	1019	02/13/25	PAULO BECKERT	PB 12112024	BOS Meeting 12/11/2024	SUPERVISOR FEES 12.11.2024	511100-51301	$200.00
001	1020	02/13/25	BRADLEY GILLEY	BG 09252024	BOS Meeting 09/25/2024	Supervisor Fee 09.25.2024	511100-51301	$200.00
001	1021	02/13/25	NANCY SYMONDS	NS 09252024	BOS Meeting 09/25/2024	SUPERVISOR FEE 09.25.2024	511100-51301	$200.00
							Fund Total	**$7,875.33**

Total Checks Paid	**$7,875.33**

Fund	Check#	Invoice #	Url
001	1006	19347-012225	
001	1006	19350-012225	
001	1007	LC 12112024	
001	1007	LC 11132024	
001	1008	KE 11132024	
001	1009	PB 11132024	
001	1010	BG 111324	
001	1010	BG 121124	
001	1011	141143	
001	1012	LC 010825	
001	1013	KE 010825	
001	1014	PB 010825	
001	1015	BG 010825	
001	1016	NS 11132024	
001	1016	NS 12112024	
001	1016	NS 010825	
001	1017	LC 09252024	
001	1018	KE 12112024	
001	1018	KE 09252024	
001	1019	PB 09252024	
001	1019	PB 12112024	
001	1020	BG 09252024	
001	1021	NS 09252024	