

EMERALD LAKES

COMMUNITY DEVELOPMENT DISTRICT

November 18, 2022

BOARD OF SUPERVISORS REGULAR MEETING AGENDA

EMERALD LAKES
COMMUNITY DEVELOPMENT DISTRICT

AGENDA
LETTER

Emerald Lakes Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W●Boca Raton, Florida 334313
Phone: (561) 571-0010●Toll-free: (877) 276-0889●Fax: (561) 571-0013

November 10, 2022

Board of Supervisors
Emerald Lakes Community Development District

ATTENDEES:
Please identify yourself each
time you speak to facilitate
accurate transcription of
meeting minutes.

Dear Board Members:

The Board of Supervisors of the Emerald Lakes Community Development District will hold a Regular Meeting on November 18, 2022, immediately following the adjournment of the Landowners' Meeting scheduled to commence at 1:00 p.m., at 2651 W. Eau Gallie Boulevard, Suite A, Melbourne, Florida 32935. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Administration of Oath of Office to Newly Elected Supervisors [**SEATS 1, 2 & 4**] (*the following to be provided in a separate package*)
 - A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - B. Membership, Obligations and Responsibilities
 - C. Financial Disclosure Forms
 - I. Form 1: Statement of Financial Interests
 - II. Form 1X: Amendment to Form 1, Statement of Financial Interests
 - III. Form 1F: Final Statement of Financial Interests
 - D. Form 8B: Memorandum of Voting Conflict
4. Consideration of Resolution 2023-03, Canvassing and Certifying the Results of the Landowners' Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date
5. Consideration of Resolution 2023-04, Designating Certain Officers of the District, and Providing for an Effective Date
6. Update: Memorandum Regarding Retention Requirements for Transitory Messages and Electronic Records Update

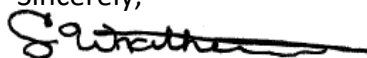
- A. Consideration of Resolution 2023-05, Adopting Certain Amendments to the District’s Record Retention Policy; Addressing Conflicts and Severability; and Providing for Severability and an Effective Date
- 7 Update: Proper Use of Surplus Property Resolutions
- 8. Presentation of Revised Master Engineer’s Report for Public Infrastructure Improvements
- 9. Presentation of Revised Master Special Assessment Methodology Report
- 10. Acceptance of Unaudited Financial Statements as of September 30, 2022
- 11. Approval of October 21, 2022 Public Hearing and Regular Meeting Minutes
- 12. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer: *Construction Engineering Group*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*

- NEXT MEETING DATE: December 16, 2022 at 1:00 P.M.
 - QUORUM CHECK

Richard Gottlieb	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Chris Kasten	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
David Kramer	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Mel Scott	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Alfredo Rodriguez-Walling	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

- 13. Board Members’ Comments/Requests
- 14. Public Comments
- 15. Adjournment

Should you have any questions or concerns, please do not hesitate to contact me directly at (561) 719-8675 or or Daniel Rom at (561) 909-7930.

Sincerely,

 Craig Wrathell
 District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE
CALL-IN NUMBER: 1-888-354-0094
PARTICIPANT PASSCODE: 528 064 2804

EMERALD LAKES

COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2023-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EMERALD LAKES COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS’ ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE

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

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

WHEREAS, such landowners’ meeting was held on November 18, 2022, and the below recited persons were duly elected by virtue of the votes cast in his/her favor; and

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

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

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

BOARD MEMBER	SEAT	VOTES
	1	
	2	
	4	

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

BOARD MEMBER	SEAT	TERM
	1	__-Year Term
	2	__-Year Term
	4	__-Year Term

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

PASSED AND ADOPTED THIS 18TH DAY OF NOVEMBER, 2022.

Attest:

**EMERALD LAKES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EMERALD LAKES

COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2023-04

A RESOLUTION OF THE EMERALD LAKES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING CERTAIN OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Emerald Lakes Community Development District (“District”) is a local unit of special-purpose government created by, and existing pursuant to Chapter 190, *Florida Statutes*, being situated in Brevard County, Florida; and

WHEREAS, the Board of Supervisors of the District desires to appoint the below-recited persons to the offices specified.

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

1. **DISTRICT OFFICERS.** The District officers are as follows:

_____ is appointed Chair

_____ is appointed Vice Chair

 Craig Wrathell is appointed Secretary

_____ is appointed Assistant Secretary

_____ is appointed Assistant Secretary

_____ is appointed Assistant Secretary

 Cindy Cerbone is appointed Assistant Secretary

2. This Resolution supersedes any prior appointments made by the Board for Chair, Vice Chair, Secretary and Assistant Secretaries; however, prior appointments by the Board for Treasurer and Assistant Treasurer(s) remain unaffected by this Resolution.

3. **EFFECTIVE DATE.** This Resolution shall become effective immediately upon its adoption.

ADOPTED THIS 18TH DAY OF NOVEMBER, 2022.

ATTEST:

**EMERALD LAKES COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EMERALD LAKES
COMMUNITY DEVELOPMENT DISTRICT

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MEMORANDUM

TO: Emerald Lakes Community Development District

FROM: Michael C. Eckert

DATE: November 18, 2022

RE: Retention Requirements for Transitory Messages and Electronic Records Updates

On October 12, 2018, the District approved Resolution 2019-11, adopting a policy relating to the retention and disposition of its public records. The District’s Record Retention Policy currently remains in full force and effect. In order to ensure the District’s record retention practices remain economically feasible and technologically practical, we are offering some clarification regarding the retention period for records of short-term value. Additionally, we propose modifications to designate the electronic record as the official record of the district and allow for disposal of paper duplicate copies unless prohibited by any law, rule or ordinance.

According to the *General Records Schedule for State and Local Government Agencies* (“GS1-SL”)¹ with which all community development districts must comply, records retention requirements “apply to records regardless of the format in which they reside.”² This means that electronic communications, which include emails, instant messages, text messages, multimedia messages, chat messages, social networking, voicemail/ voice messaging, or other communications via electronic messaging technology or device, must be retained in accordance with the applicable section of the GS1-SL. Retention periods for electronic communications “are determined by the content, nature, and purpose of records, and are set based on their legal, fiscal, administrative, and historical values, regardless of the format in which they reside or the method by which they are transmitted.”³

Electronic communications “created primarily to communicate information of short-term value” may fall under the Transitory Messages schedule set forth in GS1-SL.⁴ Transitory Messages do not “formalize or perpetuate knowledge and do not set policy, establish guidelines or

¹ Incorporated by reference in Rule 1B-24.003(1)(a), F.A.C.

² *General Records Schedule for State and Local Government Agencies*, Section V, Electronic Records.

³ *Id.* at Records Retention Schedules, Electronic Communications.

⁴ *Id.* at Records Retention Schedules, Transitory Messages, Item #146.

procedures, certify a transaction, or become a receipt.” Examples of Transitory Messages include, but are not limited to:

- reminder messages (“don’t forget the upcoming meeting”);
- email messages with short-lived or no administrative value (“thank you”)
- telephone messages lacking content (“Ms. Smith called – please return her call”);
- recipient copies of announcements of District sponsored events (“daily events email”); and,
- news releases received by the District strictly for informational purposes and unrelated to District programs or activities.

The retention requirement for Transitory Messages is “[r]etain until obsolete, superseded or administrative value is lost.”⁵ For example, an email message notifying employees of an upcoming meeting would only have value until the meeting has been attended or the employee receiving the message has marked the date and time in the calendar, at which time the message could be disposed of. In other words, an electronic communication intended for short-term value does not need to be retained once it is no longer needed. Unlike most other public records, the District may dispose of a transitory message once it is obsolete, superseded, or has lost its administrative value without having to document the disposition of the record, unless the record has been microfilmed or scanned and will serve as the record copy.⁶

⁵ *Id.*

⁶ *See* Rule 1B-24.003(9)(d), F.A.C.

EMERALD LAKES
COMMUNITY DEVELOPMENT DISTRICT

6A

RESOLUTION 2023-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF EMERALD LAKES COMMUNITY DEVELOPMENT DISTRICT ADOPTING CERTAIN AMENDMENTS TO THE DISTRICT'S RECORD RETENTION POLICY; ADDRESSING CONFLICTS AND SEVERABILITY; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, Chapter 190, Florida Statutes, authorizes the Emerald Lakes Community Development District ("**District**") to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of district business; and

WHEREAS, on October 12, 2018, the Board of Supervisors of Emerald Lakes Community Development District ("**Board**"), adopted Resolution 2019-11 providing for the adoption of the District's Record Retention Policy ("**Policy**"); and

WHEREAS, the Policy requires the District "retain all public records relating to District business until the Board of Supervisors amends the Records Retention Policy to address the disposition of the same"; and

WHEREAS, the Board finds that it is in the best interest of the District to amend the Record Retention Policy as described in more detail in paragraph 2 below; and

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

1. CONFLICTS. This Resolution is intended to amend, in part, Resolution 2019-11, which remains in full force and effect except as otherwise provided herein. All terms of Resolution 2019-11 that are not amended by this Resolution apply as if those terms were fully set forth herein. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

2. AMENDMENT. The Records Retention Policy is hereby amended by inserting the language indicated in single underlined text (indicated textually in the same manner as the following example: underlined text) as set forth herein:

The District hereby adopts as its Records Retention Policy the applicable provisions of Section 257.36(5), *Florida Statutes*, the rules adopted by the Division of Library and Information Services of the Department of State ("**Division**") pursuant to Section 257.36, *Florida Statutes*, and the General Records Schedules established by the Division. However, the District will retain certain records longer than required by the General Records Schedules established by the Division as set forth in **Exhibit A**. Additionally, in accordance with section 668.50, Florida

Statutes, and section 119.01, Florida Statutes, the Board finds that the electronic record shall be considered the official record and any paper originals are hereby duplicates which may be disposed of unless required to be preserved by any applicable statute, rule or ordinance applicable to a specific electronic record that requires preservation of an original or duplicate hard copy or that prohibits the use of the record in electronic form for evidentiary, audit, or similar purposes. To the extent the above statute, rules or schedules are amended or supplemented in the future, the District's Records Retention Policy shall automatically incorporate such amendment or supplement provided that such automatic amendment shall not reduce the retention times set forth in **Exhibit A**. The Records Retention Policy shall remain in full force and effect until such time as the Board amends the Policy.

3. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

4. EFFECTIVE DATE. This Resolution shall take effect as of November 18, 2022.

Introduced, considered favorably, and adopted this 18th day of November 2022.

ATTEST:

**EMERALD LAKES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EMERALD LAKES

COMMUNITY DEVELOPMENT DISTRICT

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MEMORANDUM

TO: Emerald Lakes CDD Board of Supervisors
FROM: Michael C. Eckert
DATE: November 1, 2022
RE: Proper Use of Surplus Property Resolutions

Summary

The purpose of this memorandum is to provide the District guidance on when to use the Surplus Property Resolutions (**attached hereto as Exhibits A, B, and C**). Property may be classified as surplus if the District determines the property is obsolete or the continued use of the property is uneconomical or inefficient, or the property does not serve a useful function. Florida law provides Districts with two avenues for the disposal of surplus property – a procedure for offering the property to governmental units and nonprofits according to s. 274.05; and another, alternative procedure that is laid out in s. 274.06. The procedure for disposal under s. 274.05 is the same regardless of the surplus property’s value (unlike s. 274.06, where the procedure changes if the surplus property is valued at \$5,000.00 or more). If the District does not want to follow the procedure outlined in s. 274.05, it must utilize s. 274.06, which has a different procedure for property valued under \$5,000.00 than it does for property that is valued at \$5,000.00 or more. Thus, the District must use one of three (3) resolutions (**attached hereto as Exhibits A, B, and C**) when disposing of surplus property.

Authorizing Disposition of Surplus Tangible Personal Property Pursuant To F.S. § 274.05

The District may want to use this Resolution if it wants to offer the surplus property for sale or donation to governmental units or nonprofit agencies. The District can use this Resolution to dispose of the surplus property if it has considered (i) the best interests of the District; (ii) the condition and value of the property; and (iii) the probability that the buyer or donee will want the property. The procedure is as

follows: first, the surplus property must be offered to other governmental units within the county or District (such as schools) for sale or donation or to private 273.01 nonprofit agencies for sale or donation. See F.S. 273.01 for the definition of a 273.01 nonprofit:

“private nonprofit agency” means a nonprofit charitable organization, no part of the net earnings of which inures or may lawfully inure to the benefit of any private shareholder or individual, which has been held to be tax-exempt under the provisions of s. 501 of the Internal Revenue Code of 1954, and which has as its principal mission:

- (a) Public health and welfare;
- (b) Education;
- (c) Environmental restoration and conservation;
- (d) Civil and human rights; or
- (e) The relief of human suffering and poverty.

Next, if the surplus property is offered for sale to these two entities and no bid has been received in a reasonable time, the District may then offer the surplus property to other governmental units outside the county or District or to any other private nonprofit agency, as long as the offer discloses the value and condition of the property, the best bid is accepted, and the cost of shipping or transference of the property is paid by the buyer or donee. If the District chooses to use s. 274.05 to dispose of surplus property, the District should use the resolution attached hereto as **Exhibit A**.

If the District fails to succeed in the sale or donation of the surplus property following s. 274.05, it can follow the procedure laid out in s. 274.06, as described below. However, the District is not required to use s. 274.05 prior to using the alternative procedure found in s. 274.06.

Authorizing Disposition of Surplus Tangible Personal Property Pursuant To F.S. § 274.06

The District may elect to use this alternative procedure using its reasonable discretion, but still must consider the best interests of the District. The District has more potential buyers or donees utilizing s. 274.06: the surplus property may be offered for value (e.g., sold) to any person, the state (without bids), a governmental unit, or to any political subdivision as defined in s.1.01 (e.g., counties, cities, towns, villages, special tax school districts, special road and bridge districts, bridge districts, and all other districts in this state).

Surplus Property Valued at Less Than \$5,000.00

If the surplus property is valued at less than \$5,000.00, it may be disposed of in the most efficient and cost-effective means as determined by the District. If the surplus property is determined by the District to be without commercial value, it may be donated (to whomever the District desires), destroyed, or abandoned (one way the District may determine the surplus property to be without commercial value is if no sale or donation could be accomplished by following the procedure in s. 274.05). There is no hard and fast rule for how the District may determine the commercial property to be without value. If the District has surplus property valued at less than \$5,000.00 and wishes to use s. 274.06 for its disposal, the District should use the resolution attached hereto as **Exhibit B.**

Surplus Property Valued at \$5,000.00 or More

Surplus property valued at \$5,000.00 or more must only be sold to either (1) the highest responsible bidder; or (2) by public auction. The publication of notice required must be not less than one (1) week or more than (2) weeks prior to sale in a newspaper that has a general circulation in the county or District where the District has its official office. It must be published in additional newspapers if the District determines that such would be in the best interests of the District (i.e., the District's interests would be served by additional notices, provided that nothing would require the sheriff of a county to advertise the sale of miscellaneous items that are valued at less than \$5,000.00). If the District has surplus property valued at \$5,000.00 or more and wishes to use s. 274.06 for its disposal, the District should use the resolution attached hereto as **Exhibit C.**

Exhibit A

RESOLUTION 20__-__

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EMERALD LAKES COMMUNITY DEVELOPMENT DISTRICT CLASSIFYING SURPLUS TANGIBLE PERSONAL PROPERTY; AUTHORIZING DISPOSITION OF SURPLUS TANGIBLE PERSONAL PROPERTY PURSUANT TO F.S. § 274.05; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Emerald Lakes Community Development District (“District”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, as such, the District is a governmental unit within the meaning of Chapter 274, *Florida Statutes* (“Governmental Unit”); and

WHEREAS, the District has purchased and owns certain furniture, equipment, and/or other personal property as listed in more detail in the attached **Exhibit A** (“Surplus Property”); and

WHEREAS, the District desires to classify the Surplus Property as surplus tangible personal property, and to determine that the Surplus Property is obsolete and that continued use of the Surplus Property is uneconomical, inefficient to maintain, and/or serves no useful function; and

WHEREAS, the District has considered the best interests of the District, the value and condition of the Surplus Property, and the probability of the Surplus Property’s being desired by prospective donees or purchasers; and

WHEREAS, the District desires to dispose of the Surplus Property for sale or donation to another Governmental Unit within the county or District or to a private nonprofit agency as defined in Section 273.01(3), and if the Surplus Property is offered for sale and no acceptable bid is received within a reasonable time, to offer the Surplus Property to a Governmental Unit outside the county or District or to another private nonprofit agency for sale or donation; and

WHEREAS, the District has disclosed in its offer the value and condition of the Surplus Property, accepted the best bid if the Surplus Property was disposed of by sale, acknowledged the cost of transfer of the Surplus Property will be met by the Purchaser or Receiver; and

WHEREAS, the District believes that it is in its best interests to dispose of the Surplus Property in this fashion.

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

SECTION 1. INCORPORATION OF RECITALS. All of the representations, findings and determinations contained within the recitals stated above are recognized as true and accurate and are expressly incorporated into this Resolution.

SECTION 2. CLASSIFICATION OF SURPLUS TANGIBLE PERSONAL PROPERTY. The District hereby classifies the Surplus Property as surplus tangible personal property, and hereby determines that the continued use of the Surplus Property is uneconomical, inefficient to maintain, and/or serves no useful function.

SECTION 3. DISPOSITION OF SURPLUS TANGIBLE PERSONAL PROPERTY. The District hereby directs and authorizes Staff to dispose of the Surplus Property by giving for value or donating it either to another Governmental Unit within the county or District or to a private nonprofit agency as defined in Section 273.01(3), *Florida Statutes*; or, if no acceptable bid is received within a reasonable time, Staff may dispose of the Surplus Property by giving for value or donating it to a Governmental Unit outside the county or District or other private nonprofit agency. Staff will accept the best bid for the Surplus Property if it is disposed of by sale, and the Purchaser or Receiver will be responsible for the cost of transfer of the Surplus Property. Staff may dispose of the respective pieces of Surplus Property to different persons, at different times. Although referenced jointly, it is the intent of the District to dispose of the Surplus Property separately to the extent it is in the best interest of the District.

SECTION 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon the passage and adoption of this Resolution by the Board of Supervisors of the District.

PASSED AND ADOPTED this ____ day of _____, 20__.

ATTEST:

**EMERALD LAKES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A

List of the Property

Exhibit B

RESOLUTION 20__-__

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EMERALD LAKES COMMUNITY DEVELOPMENT DISTRICT CLASSIFYING SURPLUS TANGIBLE PERSONAL PROPERTY; AUTHORIZING DISPOSITION OF SURPLUS TANGIBLE PERSONAL PROPERTY PURSUANT TO F.S. § 274.06; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

[FOR PROPERTY VALUED AT LESS THAN \$5,000.00]

WHEREAS, the Emerald Lakes Community Development District (“District”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, as such, the District is a governmental unit within the meaning of Chapter 274, *Florida Statutes* (“Governmental Unit”); and

WHEREAS, the District has purchased and owns certain furniture, equipment, and/or other personal property as listed in more detail in the attached **Exhibit A** (“Surplus Property”); and

WHEREAS, the District desires to classify the Property as surplus tangible personal property, and to determine that the Property is obsolete and that continued use of the Property is uneconomical, inefficient to maintain, and/or serves no useful function; and

WHEREAS, the District has considered the best interests of the District, and the value and condition of the Property, and

WHEREAS, the District desires to dispose of the Property for value to any person, or for value without bids to the state, to any Governmental Unit, or to any political subdivision as defined in Section 1.01, *Florida Statutes*; or, if neither sale nor donation can reasonably be accomplished, the District hereby determines that the Property is without commercial value and desires to destroy or abandon it, all in accordance with the provisions of Chapter 274, *Florida Statutes*; and

WHEREAS, the District believes that disposing of the Property in this fashion is the most efficient and cost-effective means of disposing of the Property; and

WHEREAS, the District has estimated the value of the respective pieces of Property to be less than Five Thousand Dollars (\$5,000.00), or without commercial value; and

WHEREAS, the District believes that it is in its best interests to dispose of the Property in this fashion.

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

SECTION 1. INCORPORATION OF RECITALS. All of the representations, findings and determinations contained within the recitals stated above are recognized as true and accurate and are expressly incorporated into this Resolution.

SECTION 2. CLASSIFICATION OF SURPLUS TANGIBLE PERSONAL PROPERTY. The District hereby classifies the Property as surplus tangible personal property, and hereby determines that the continued use of the Property is uneconomical, inefficient to maintain, and/or serves no useful function.

SECTION 3. DISPOSITION OF SURPLUS TANGIBLE PERSONAL PROPERTY. The District hereby directs and authorizes staff to dispose of the Property for value to any person, or for value without bids to the state, to any Governmental Unit, or to any political subdivision as defined in Section 1.01, *Florida Statutes*; or, if neither sale nor donation can reasonably be accomplished, by destroying or abandoning it, all in accordance with the provisions of Chapter 274, *Florida Statutes*. Staff may dispose of the respective pieces of Property to different persons, at different times. Although referenced jointly, it is the intent of the District to dispose of the Property separately to the extent it is in the best interest of the District.

SECTION 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon the passage and adoption of this Resolution by the Board of Supervisors of the District.

PASSED AND ADOPTED this ____ day of _____, 20__.

ATTEST:

**EMERALD LAKES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A

List of the Property

Exhibit C

RESOLUTION 20__-__

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EMERALD LAKES COMMUNITY DEVELOPMENT DISTRICT CLASSIFYING SURPLUS TANGIBLE PERSONAL PROPERTY; AUTHORIZING DISPOSITION OF SURPLUS TANGIBLE PERSONAL PROPERTY PURSUANT TO § 274.06; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

[FOR PROPERTY VALUED AT \$5,000.00 OR MORE]

WHEREAS, the Emerald Lakes Community Development District (“District”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, as such, the District is a governmental unit within the meaning of Chapter 274, *Florida Statutes* (“Governmental Unit”); and

WHEREAS, the District has purchased and owns certain furniture, equipment, and/or other personal property as listed in more detail in the attached **Exhibit A** (“Surplus Property”); and

WHEREAS, the District desires to classify the Surplus Property as surplus tangible personal property, and to determine that the Surplus Property is obsolete and that continued use of the Surplus Property is uneconomical, inefficient to maintain, and/or serves no useful function; and

WHEREAS, the District has considered the best interests of the District, and the value and condition of the Surplus Property; and

WHEREAS, the District desires to dispose of the Surplus Property for value to any person, or for value without bids to the state, to any Governmental Unit, or to any political subdivision as defined in Section 1.01, *Florida Statutes*; and

WHEREAS, the District has estimated the value of the respective pieces of Surplus Property to be Five Thousand Dollars (\$5,000.00) or more; and

WHEREAS, the District believes that it is in its best interests to dispose of the Surplus Property in this fashion.

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

SECTION 1. INCORPORATION OF RECITALS. All of the representations, findings and determinations contained within the recitals stated above are recognized as true and accurate and are expressly incorporated into this Resolution.

SECTION 2. CLASSIFICATION OF SURPLUS TANGIBLE PERSONAL PROPERTY. The District hereby classifies the Surplus Property as surplus tangible personal property, and hereby determines that the continued use of the Surplus Property is uneconomical, inefficient to maintain, and/or serves no useful function.

SECTION 3. DISPOSITION OF SURPLUS TANGIBLE PERSONAL PROPERTY. The District hereby directs and authorizes staff to dispose of the Surplus Property for value to the highest responsible bidder, or by public auction, after publication of notice prior to the sale pursuant to Section 274.06, *Florida Statutes*. Staff may dispose of the respective pieces of Surplus Property to different persons, at different times. Although referenced jointly, it is the intent of the District to dispose of the Surplus Property separately to the extent it is in the best interest of the District.

SECTION 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon the passage and adoption of this Resolution by the Board of Supervisors of the District.

PASSED AND ADOPTED this ____ day of _____, 20__.

ATTEST:

**EMERALD LAKES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A

List of the Property

EMERALD LAKES

COMMUNITY DEVELOPMENT DISTRICT

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EMERALD LAKES

COMMUNITY DEVELOPMENT DISTRICT

9

EMERALD LAKES
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED
FINANCIAL
STATEMENTS

**EMERALD LAKES
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
SEPTEMBER 30, 2022**

**EMERALD LAKES
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash	\$ 4,542	\$ -	\$ -	\$ 4,542
Due from Landowner	8,527	-	3,785	12,312
Prepaid expense	5,842	-	-	5,842
Total assets	<u>\$ 18,911</u>	<u>\$ -</u>	<u>\$ 3,785</u>	<u>\$ 22,696</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 2,685	\$ -	\$ -	\$ 2,685
Due to Landowner	-	65,092	12,788	77,880
Accrued wages payable	1,000	-	-	1,000
Accrued taxes payable	77	-	-	77
Landowner advance	6,652	-	-	6,652
Total liabilities	<u>10,414</u>	<u>65,092</u>	<u>12,788</u>	<u>88,294</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred receipts	8,527	-	-	8,527
Total deferred inflows of resources	<u>8,527</u>	<u>-</u>	<u>-</u>	<u>8,527</u>
Fund balances:				
Restricted for:				
Debt service	-	(65,092)	-	(65,092)
Capital projects	-	-	(9,003)	(9,003)
Unassigned	(30)	-	-	(30)
Total fund balances	<u>(30)</u>	<u>(65,092)</u>	<u>(9,003)</u>	<u>(74,125)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 18,911</u>	<u>\$ -</u>	<u>\$ 3,785</u>	<u>\$ 22,696</u>

**EMERALD LAKES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED SEPTEMBER 30, 2022**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Landowner contribution	\$ 1,783	\$ 45,877	\$ 138,702	33%
Total revenues	<u>1,783</u>	<u>45,877</u>	<u>138,702</u>	33%
EXPENDITURES				
Professional & administrative				
Supervisors	-	1,000	8,000	13%
FICA	-	77	612	13%
District management ¹	1,667	20,000	48,000	42%
Legal	39	6,737	35,000	19%
Engineering	-	1,600	5,000	32%
Accounting & assessment rolls ²				
Series 1 Bond DSF	-	-	12,500	0%
Dissemination agent ²				
Series 1 bond	-	-	3,500	0%
Trustee ²				
Series 1 bond	-	-	10,500	0%
Arbitrage rebate calculation ²				
Series 1 bond	-	-	750	0%
Audit	-	4,000	4,000	100%
Postage	-	24	500	5%
Printing & binding	42	500	500	100%
Legal advertising	937	1,856	2,000	93%
Annual special district fee	-	175	175	100%
Insurance - GL, POL	-	5,435	5,500	99%
Contingencies/bank charges	46	593	750	79%
Office supplies	-	-	500	0%
Website				
Hosting & development	-	705	705	100%
ADA compliance	-	409	210	195%
Total professional & administrative	<u>2,731</u>	<u>43,111</u>	<u>138,702</u>	31%
Excess/(deficiency) of revenues over/(under) expenditures	(948)	2,766	-	
Fund balances - beginning	918	(2,796)	-	
Fund balances - ending	<u>\$ (30)</u>	<u>\$ (30)</u>	<u>\$ -</u>	

¹During the 'dormancy' period WHA will charge an annual management fee of \$20,000. This fee will revert to \$48,000 when the District goes 'active'.

²These items will become applicable when bonds are issued.

**EMERALD LAKES
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND
FOR THE PERIOD ENDED SEPTEMBER 30, 2022**

	<u>Current Month</u>	<u>Year To Date</u>
REVENUES	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u>-</u>	<u>-</u>
 EXPENDITURES	 <u>-</u>	 <u>-</u>
Total debt service	<u>-</u>	<u>-</u>
 Excess/(deficiency) of revenues over/(under) expenditures	 - -	 - -
 Fund balances - beginning	 <u>(65,092)</u>	 <u>(65,092)</u>
Fund balances - ending	<u><u>\$ (65,092)</u></u>	<u><u>\$ (65,092)</u></u>

**EMERALD LAKES
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND
FOR THE PERIOD ENDED SEPTEMBER 30, 2022**

	Current Month	Year To Date
REVENUES	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u>-</u>	<u>-</u>
 EXPENDITURES		
Capital outlay	-	6,529
Total expenditures	<u>-</u>	<u>6,529</u>
 Excess/(deficiency) of revenues over/(under) expenditures	-	(6,529)
 Fund balances - beginning	<u>(9,003)</u>	<u>(2,474)</u>
Fund balances - ending	<u>\$ (9,003)</u>	<u>\$ (9,003)</u>

EMERALD LAKES
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

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

The Board of Supervisors of the Emerald Lakes Community Development District held a Public Hearing and Regular Meeting on October 21, 2022 at 1:00 p.m., at 2651 W. Eau Gallie Boulevard, Suite A, Melbourne, Florida 32935.

Present were:

Chris Kasten	Vice Chair
David Kramer	Assistant Secretary
Mel Scott	Assistant Secretary

Also present were:

Craig Wrathell	District Manager
Cindy Cerbone	Wrathell, Hunt and Associates, LLC (WHA)
Michael Eckert	District Counsel
Lorraine deMontigny	Public
Paul Paluzzi	Public

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Wrathell called the meeting to order at 1:06 p.m.

Supervisors Kramer, Scott and Kasten were present in person. Supervisors Gottlieb and Rodriguez-Walling were not present.

SECOND ORDER OF BUSINESS

Public Comments

There were no public comments.

THIRD ORDER OF BUSINESS

Public Hearing to Consider the Adoption of the Fiscal Year 2022/2023 Budget

A. Proof/Affidavit of Publication

The proof of publication was included for informational purposes.

39 **B. Consideration of Resolution 2023-01, Relating to the Annual Appropriations and**
 40 **Adopting the Budget for the Fiscal Year Beginning October 1, 2022, and Ending**
 41 **September 30, 2023; Authorizing Budget Amendments; and Providing an Effective**
 42 **Date**

43 Mr. Wrathell reviewed the proposed Fiscal Year 2023 budget, which is identical to the
 44 Fiscal Year 2022 budget.

45

46 **On MOTION by Mr. Kasten and seconded by Mr. Scott, with all in favor, the**
 47 **Public Hearing was opened.**

48

49

50

No members of the public spoke.

51

52 **On MOTION by Mr. Scott and seconded by Mr. Kramer, with all in favor, the**
 53 **Public Hearing was closed.**

54

55

56

Mr. Wrathell presented Resolution 2023-01 and read the title.

57

58 **On MOTION by Mr. Scott and seconded by Mr. Kasten, with all in favor,**
 59 **Resolution 2023-01, Relating to the Annual Appropriations and Adopting the**
 60 **Budget for the Fiscal Year Beginning October 1, 2022, and Ending September**
 61 **30, 2023; Authorizing Budget Amendments; and Providing an Effective Date,**
 62 **was adopted.**

63

64

65

FOURTH ORDER OF BUSINESS

Consideration of Fiscal Year 2022/2023
Funding Agreement

66

67

68

Mr. Wrathell presented the Fiscal Year 2022/2023 Funding Agreement.

69

70 **On MOTION by Mr. Kasten and seconded by Mr. Scott, with all in favor, the**
 71 **Fiscal Year 2022/2023 Funding Agreement, was approved.**

72

73

74 **FIFTH ORDER OF BUSINESS** **Presentation of Audited Financial**
 75 **Statements for Fiscal Year Ended**
 76 **September 30, 2021, Prepared by Carr,**
 77 **Riggs & Ingram, LLC**
 78

79 Mr. Wrathell presented the Audited Financial Statements for the Fiscal Year Ended
 80 September 30, 2021 and noted the pertinent information. There were no findings,
 81 recommendations, deficiencies on internal control or instances of non-compliance; it was a
 82 clean audit.
 83

84 **SIXTH ORDER OF BUSINESS** **Consideration of Resolution 2023-02,**
 85 **Hereby Accepting the Audited Financial**
 86 **Statements for the Fiscal Year Ended**
 87 **September 30, 2021**
 88

89 Mr. Wrathell presented Resolution 2023-02 and read the title.

90 Mr. Scott acknowledged the steady hands, professionalism and efforts of District
 91 Management, District Counsel and the Developer. He stated that the Board is excitedly looking
 92 forward to what will occur in the next fiscal year. He commended everyone involved in
 93 facilitating the clean audit, as it relates to the business of this Development.
 94

95 **On MOTION by Mr. Kasten and seconded by Mr. Scott, with all in favor,**
 96 **Resolution 2023-02, Hereby Accepting the Audited Financial Statements for the**
 97 **Fiscal Year Ended September 30, 2021, was adopted.**

100 **SEVENTH ORDER OF BUSINESS** **Acceptance of Unaudited Financial**
 101 **Statements as of August 31, 2022**
 102

103 Mr. Wrathell presented the Unaudited Financial Statements as of August 31, 2022.
 104

105 **On MOTION by Mr. Kramer and seconded by Mr. Kasten, with all in favor, the**
 106 **Unaudited Financial Statements as of August 31, 2022, were accepted.**

109 **EIGHTH ORDER OF BUSINESS** **Approval of May 20, 2022 Regular Meeting**
 110 **Minutes**

111

112

Mr. Wrathell presented the May 20, 2022 Regular Meeting Minutes.

113

114

115

On MOTION by Mr. Kramer and seconded by Mr. Kasten, with all in favor, the May 20, 2022 Regular Meeting Minutes, as presented, were approved.

116

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118

NINTH ORDER OF BUSINESS

Staff Reports

119

120

A. District Counsel: *Kutak Rock LLP*

121

There was no report.

122

B. District Engineer: *Construction Engineering Group*

123

There was no report.

124

C. District Manager: *Wrathell, Hunt and Associates, LLC*

125

- **NEXT MEETING DATE: November 18, 2022 at 1:00 P.M. [Landowners' and Regular Meeting]**

126

127

Mr. Daniel Rom would preside over the Landowners' Meeting.

128

○ **QUORUM CHECK**

129

The next meetings will be held on November 18, 2022.

130

131

TENTH ORDER OF BUSINESS

Board Members' Comments/Requests

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133

There were no Board Members' comments or requests.

134

135

ELEVENTH ORDER OF BUSINESS

Public Comments

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137

There were no public comments.

138

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TWELFTH ORDER OF BUSINESS

Adjournment

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141

There being nothing further to discuss, the meeting adjourned.

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143

144

On MOTION by Mr. Kramer and seconded by Mr. Scott, with all in favor, the meeting adjourned at 1:26 p.m.

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149
150
151

Secretary/Assistant Secretary

Chair/Vice Chair

EMERALD LAKES
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS