

**BILLING, COCHRAN, LYLES, MAURO & RAMSEY, P.A.**

DENNIS E. LYLES  
JOHN W. MAURO  
W. TUCKER CRAIG  
KENNETH W. MORGAN, JR.  
BRUCE M. RAMSEY  
SUSAN F. DELEGAL  
GERALD L. KNIGHT  
CAROL J. HEALY GLASGOW  
MICHAEL V. BAXTER  
MICHAEL J. PAWELCZYK  
ANDREW A. RIEF  
MANUEL R. COMRAS  
SHIRLEY A. DeLUNA

SUNTRUST CENTER, SIXTH FLOOR  
515 EAST LAS OLAS BOULEVARD  
FORT LAUDERDALE, FLORIDA 33301  
(954) 764-7150  
FAX: (954) 764-7279

CENTURION TOWER  
1601 FORUM PLACE, SUITE 400  
WEST PALM BEACH, FLORIDA 33401  
(561) 659-5970  
FAX: (561) 659-6173

WWW.BILLINGCOCHRAN.COM

CHRISTINE A. BROWN  
SCOTT C. COCHRAN  
RACHEL TURNER DAVANT  
DONNA M. KRUSBE  
JEFFERY R. LAWLEY  
SHAWN B. McKAMEY  
MICHAEL L. SCHWEBEL, JR.  
GINGER E. WALD  
CLARK J. COCHRAN, JR. (OF COUNSEL)  
STEVEN F. BILLING (1947-1998)  
HAYWARD D. GAY (1943-2007)

PLEASE REPLY TO: FORT LAUDERDALE

January 21, 2016

**VIA HAND-DELIVERY**

Denise Manos  
Assistant City Attorney  
Office of the City Attorney  
City of Hollywood  
2600 Hollywood Boulevard, Suite 407  
Hollywood, Florida 33022-9045

**RE: Petition for Dissolution of the West Lake Community Development  
District ("District")**

Dear Ms. Manos:

As you are aware, the West Lake Community Development District Board of Supervisors took official action on August 19, 2015 to proceed with the dissolution of the District pursuant to Florida Statutes, Section 190.046(9). Per our previous discussions and correspondence, the District has obtained the information requested by the City of Hollywood staff to proceed with the transfer of the District-owned lakes to the City of Hollywood and formal dissolution of the District by a nonemergency ordinance adopted by the City of Hollywood. Enclosed please find the following documents:

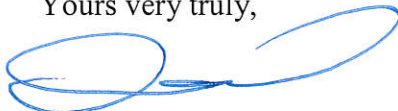
- (1) Original Petition of the West Lake Community Development District for Dissolution;
- (2) Original signed and sealed survey(s), including legal description and sketches of the lakes to be transferred from the District to the City of Hollywood;
- (3) Original letter from the West Lake Village Homeowners' Association, Inc. acknowledging and approving the acceptance of the ownership of the lakes in the District from the City of Hollywood; and

(4) Quit-claim Deed from West Lake Community Development District to the City of Hollywood, Florida.

Please accept these documents and the District's formal request for the City of Hollywood to accept the transfer of ownership of the four (4) District-owned lakes as described in the Quit-claim deed and survey attached hereto. Also, please accept the District's formal request to be placed on the earliest City Commission regular agenda for the adoption of an ordinance authorizing the dissolution of the West Lake Community Development District. As requested, a representative from the District and the Homeowner's Association will be available and present to respond to any questions that the Commission may have regarding these matters at any upcoming scheduled meeting(s).

On behalf of the District, I am willing and able to provide any additional information which the City staff or City Commission may request regarding this matter. Thank you for your consideration and anticipated cooperation. Please do not hesitate to contact me if you have any questions or concerns.

Yours very truly,



Ginger E. Wald  
For the Firm

Enclosures as stated

Copy to: Ken Cassel, West Lake Community Development District Manager

**PETITION REQUESTING THE CITY COMMISSION  
OF THE CITY OF HOLLYWOOD, FLORIDA, TO  
ADOPT AN ORDINANCE AUTHORIZING THE  
DISSOLUTION OF THE WEST LAKE  
COMMUNITY DEVELOPMENT DISTRICT  
PURSUANT TO SECTION 190.049(9), FLORIDA  
STATUTES**

Petitioner, West Lake Community Development District (“District”), a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, hereby petitions the City Commission of the City of Hollywood to adopt a non-emergency ordinance dissolving the District in accordance with Section 190.046(9), Florida Statutes and in support thereof, states as follows:

1. The District was established by the City of Hollywood Ordinance No. O-93-15 adopted on April 21, 1993. The boundaries of the District are located wholly within the City of Hollywood, Florida. A legal description of those boundaries is attached hereto as Exhibit “A”.


2. Section 190.046(9), Florida Statutes, provides that, upon petition of the District, the City Commission may adopt an ordinance dissolving the District when the District has no outstanding financial obligations and no operating or maintenance responsibilities. A copy of the Fiscal Year 2014/2015 audit is attached hereto as Exhibit “B”.

3. The District, through a motion authorizing the dissolution of the District on August 19, 2015, determined that it is in the best interest of the District and the current and future landowners of the land within its boundaries that the existence of the District be terminated. A copy of the minutes of the August 19, 2015 meeting is attached as Exhibit “C”.

**WHEREFORE**, Petitioner, West Lake Community Development District, hereby respectfully requests the City Commission of the City of Hollywood grant this petition and enact a non-emergency ordinance dissolving the District in accordance with Section 190.046(9), Florida Statutes, and other applicable law.

Respectfully submitted this 10<sup>th</sup> day of December, 2015.

Attest:

By:   
Name: Kenneth G. Cassel  
Title: Secretary

**WEST LAKE COMMUNITY  
DEVELOPMENT DISTRICT**

By:   
Chairman, Board of Supervisors

**EXHIBIT "A"**  
**DESCRIPTION OF DISTRICT BOUNDARIES**



**EXHIBIT B**  
**FISCAL YEAR 2014/2015 AUDIT OF DISTRICT**

**WEST LAKE  
COMMUNITY DEVELOPMENT DISTRICT  
BROWARD COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2015**



**WEST LAKE COMMUNITY DEVELOPMENT DISTRICT  
BROWARD COUNTY, FLORIDA**

**TABLE OF CONTENTS**

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-19
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	20
Notes to Required Supplementary Information	21
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	22-23
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	24
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	25-26



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

2700 North Military Trail • Suite 350  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Supervisors  
West Lake Community Development District  
Broward County, Florida

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of West Lake Community Development District, Broward County, Florida ("District") as of and for the fiscal year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2015, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2015, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

We have also issued our report dated December 8, 2015, on our consideration of the District's compliance with the requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

*B* *Law & Associates*

December 8, 2015

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of West Lake Community Development District, Broward County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2015. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$360,954.
- The change in the District's total net position in comparison with the prior fiscal year was (\$11,379), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2015, the District's governmental funds reported combined ending fund balances of \$49,216, a decrease of (\$233,428) in comparison with the prior fiscal year. A portion of fund balance is non-spendable for prepaid items, assigned to operating reserves and subsequent year's expenditures, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### 1) Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) function.

#### 2) Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### 2) Fund Financial Statements (Continued)

#### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflow of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general and debt service funds, both of which are considered major funds. The debt service fund was eliminated in the current fiscal year.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### 3) Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

#### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2015	2014
Current and other assets	\$ 52,010	\$ 285,427
Capital assets, net of depreciation	311,738	366,158
Total assets	363,748	651,585
Current liabilities	2,794	9,252
Long-term liabilities	-	270,000
Total liabilities	2,794	279,252
Net Position		
Net investment in capital assets	311,738	96,158
Restricted	-	240,327
Unrestricted	49,216	35,848
Total net position	\$ 360,954	\$ 372,333

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION		
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2015	2014
Revenues:		
Program revenues:		
Charges for services	\$ 92,093	\$ 334,484
General revenues	33	53
Total revenues	<u>92,126</u>	<u>334,537</u>
Expenses:		
General government	40,029	42,867
Maintenance and operations	54,420	54,420
Interest	9,056	27,265
Total expenses	<u>103,505</u>	<u>124,552</u>
Change in net position	<u>(11,379)</u>	<u>209,985</u>
Net position - beginning	<u>372,333</u>	<u>162,348</u>
Net position - ending	<u>\$ 360,954</u>	<u>\$ 372,333</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2015 was \$103,505. Program revenues, comprised primarily of assessments, decreased during the fiscal year as a result of less assessments needed to service the debt. The majority of the change in expenses results from the decrease in interest. Based on the amortization schedule of the Bonds, as the balance outstanding of the Bonds decreases over time, the portion of each debt service payment allocated to principal increases accordingly thereby decreasing the amount allocated to interest.

### GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures exceeded appropriations by \$286 for the fiscal year ended September 30, 2015. The over expenditure was not considered significant by management and no budget amendment was deemed necessary. In addition, the over expenditure was funded by available fund balance.

The variance between budgeted and actual general fund revenues for the current fiscal year is not significant.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2015, the District had \$1,236,876, invested in access roads, storm water drainage and other infrastructure improvements. In the government-wide financial statements, accumulated depreciation of \$925,138 has been taken, which resulted in a net book value of \$311,738. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2015, the District had no Bonds outstanding for its governmental activities. The District paid off the remaining balance of the Series 1997 Bonds in the current fiscal year. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

The District is in the process of being dissolved. As of the report date, the dissolution has not been completed.

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will decrease.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact West Lake Community Development District's Finance Department at 210 N. University Drive, Suite 702, Coral Springs, Florida, 33071.

**WEST LAKE COMMUNITY DEVELOPMENT DISTRICT**  
**BROWARD COUNTY, FLORIDA**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2015**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 47,022
Investments	562
Accounts receivable	33
Prepays	4,393
Capital assets:	
Depreciable, net	311,738
Total assets	363,748
 <b>LIABILITIES</b>	
Accounts payable	2,794
Total liabilities	2,794
 <b>NET POSITION</b>	
Net investment in capital assets	311,738
Unrestricted	49,216
Total net position	\$ 360,954

See notes to the financial statements



**WEST LAKE COMMUNITY DEVELOPMENT DISTRICT  
BROWARD COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u> Charges for Services	<u>Net (Expense) Revenue and Changes in Net Position</u> Governmental Activities
<b>Primary government:</b>			
Governmental activities:			
General government	\$ 40,029	\$ 38,903	\$ (1,126)
Maintenance and operations	54,420	-	(54,420)
Interest on long-term debt	9,056	53,190	44,134
<b>Total governmental activities</b>	<b>103,505</b>	<b>92,093</b>	<b>(11,412)</b>
General revenues:			
Unrestricted investment earnings			33
<b>Total general revenues</b>			<b>33</b>
Change in net position			(11,379)
Net position - beginning			372,333
Net position - ending			<u><u>\$ 360,954</u></u>

See notes to the financial statements

**WEST LAKE COMMUNITY DEVELOPMENT DISTRICT**  
**BROWARD COUNTY, FLORIDA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2015**

	Major Funds	Total Governmental
	General	Funds
<b>ASSETS</b>		
Cash	\$ 47,022	\$ 47,022
Investments	562	562
Accounts receivable	33	33
Prepays	4,393	4,393
Total assets	\$ 52,010	\$ 52,010
 <b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ 2,794	\$ 2,794
Total liabilities	2,794	2,794
 Fund balances:		
Nonspendable:		
Prepaid items	4,393	4,393
Assigned to:		
Operating reserve	11,068	11,068
Subsequent year's expenditure	14,786	14,786
Unassigned	18,969	18,969
Total fund balances	49,216	49,216
 Total liabilities and fund balances	\$ 52,010	\$ 52,010

See notes to the financial statements

**WEST LAKE COMMUNITY DEVELOPMENT DISTRICT**  
**BROWARD COUNTY, FLORIDA**  
**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2015**

Fund balance - governmental funds \$ 49,216

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	1,236,876	
Accumulated depreciation	(925,138)	311,738

Net position of governmental activities		<u>\$ 360,954</u>
---	--	-------------------

See notes to the financial statements

**WEST LAKE COMMUNITY DEVELOPMENT DISTRICT  
BROWARD COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

	Major Funds		Total Governmental Funds
	General	Debt Service	
<b>REVENUES</b>			
Assessments	\$ 38,903	\$ 53,105	\$ 92,008
Interest	33	85	118
Total revenues	<u>38,936</u>	<u>53,190</u>	<u>92,126</u>
<b>EXPENDITURES</b>			
Current:			
General government	38,967	1,062	40,029
Debt Service:			
Principal	-	270,000	270,000
Interest	-	15,525	15,525
Total expenditures	<u>38,967</u>	<u>286,587</u>	<u>325,554</u>
Excess (deficiency) of revenues over (under) expenditures	(31)	(233,397)	(233,428)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in	13,399	-	13,399
Transfer out	-	(13,399)	(13,399)
Total other financing sources (uses)	<u>13,399</u>	<u>(13,399)</u>	<u>-</u>
Net change in fund balances	13,368	(246,796)	(233,428)
Fund balances - beginning	<u>35,848</u>	<u>246,796</u>	<u>282,644</u>
Fund balances - ending	<u>\$ 49,216</u>	<u>\$ -</u>	<u>\$ 49,216</u>

See notes to the financial statements

**WEST LAKE COMMUNITY DEVELOPMENT DISTRICT  
BROWARD COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Net change in fund balances - total governmental funds	\$ (233,428)
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation on capital assets is not recognized in the governmental fund financial statements but is reported as an expense in the statement of activities.	(54,420)
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	270,000
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	<u>6,469</u>
Change in net position of governmental activities	<u><u>\$ (11,379)</u></u>

See notes to the financial statements

**WEST LAKE COMMUNITY DEVELOPMENT DISTRICT  
BROWARD COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

West Lake Community Development District ("District") was created in 1993 by the City of Hollywood City Commissioners pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, under Broward County Ordinance 93-15. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue Bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purpose of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

### **Assessments**

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations and debt service are billed and collected by the County Tax Assessor/Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

### **General Fund**

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

### **Debt Service Fund**

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

### **Assets, Liabilities and Net Position or Equity**

#### **Restricted Assets**

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

#### **Deposits and Investments**

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Deposits and Investments (Continued)

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments allowed in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

#### Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure – storm water and drainage improvements	25
Infrastructure – roads	20

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

#### Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.



## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s). For example, the District would record deferred outflows of resources on the statement of net position related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s). For example, when an asset is recorded in the governmental fund financial statements, but the revenue is unavailable, the District reports a deferred inflow of resources on the balance sheet until such times as the revenue becomes available.

#### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Fund Equity/Net Position (Continued)

Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**NOTE 3 – BUDGETARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

**NOTE 4 – DEPOSITS AND INVESTMENTS**

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2015:

	Fair Value	Credit Risk	Maturities
Florida Prime	\$ 562	S&P AAAm	Weighted average life of the fund portfolio: 29 days
Total Investments	\$ 562		

**NOTE 5 – INTERFUND TRANSFERS**

Interfund transfers for the fiscal year ended September 30, 2015 were as follows:

	Transfer in	Transfer Out
General fund	\$ 13,399	\$ -
Capital projects fund	-	13,399
<b>Total</b>	<b>\$ 13,399</b>	<b>\$ 13,399</b>

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the general fund were to close out the debt service fund and move the remaining balances in the trust accounts to the general fund.

**NOTE 6 – CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2015 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Stormwater drainage and improvements	\$ 742,424	\$ -	\$ -	\$ 742,424
Access road	494,452			494,452
Total capital assets, being depreciated	1,236,876	-	-	1,236,876
Less accumulated depreciation for:				
Stormwater drainage and improvements	475,152	29,697		504,849
Access road	395,566	24,723		420,289
Total accumulated depreciation	870,718	54,420	-	925,138
Total capital assets, being depreciated, net	366,158	(54,420)	-	311,738
Governmental activities capital assets, net	<b>\$ 366,158</b>	<b>\$ (54,420)</b>	<b>\$ -</b>	<b>\$ 311,738</b>

Depreciation expense was charged to the maintenance and operations function/program.

**NOTE 7 – LONG-TERM LIABILITIES**

On January 1, 1997 the District issued \$3,235,000 of Special Assessment Bonds, due May 1, 2017 with a fixed interest rate of 5.57%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 1997. Principal is to be paid serially commencing May 1, 1999 through May 1, 2017.

The Bonds may, at the option of the District, be called for redemption as a whole or in part on any interest payment date on or after May 1, 2008 at a redemption price set in the Bond Indenture. The Bonds are also subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District liquidated the Series 1997 trust accounts and prepaid \$95,000 thereby paying off the Bonds.

Changes in long-term liability activity for the fiscal year ended September 30, 2015 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 1997	\$ 270,000	\$ -	\$ 270,000	\$ -	\$ -
Total	<b>\$ 270,000</b>	<b>\$ -</b>	<b>\$ 270,000</b>	<b>\$ -</b>	<b>\$ -</b>

**NOTE 8 – MANAGEMENT COMPANY**

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

**NOTE 9 – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

**NOTE 10 – DISSOLUTION OF DISTRICT**

During the current fiscal year, the Board approved dissolving the District. The necessary documents have been provided to the City of Hollywood and are awaiting approval. The plan is to dissolve by May 2016. As of the report date, the City of Hollywood has not yet approved the dissolution.

WEST LAKE COMMUNITY DEVELOPMENT DISTRICT  
BROWARD COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	Budgeted		Variance with
	Original & Final	Actual	Final Budget - Positive (Negative)
<b>REVENUES</b>			
Assessments	\$ 38,681	\$ 38,903	\$ 222
Interest	-	33	33
Total revenues	<u>38,681</u>	<u>38,936</u>	<u>255</u>
<b>EXPENDITURES</b>			
Current:			
General government	38,681	38,967	(286)
Total expenditures	<u>38,681</u>	<u>38,967</u>	<u>(286)</u>
Excess (deficiency) of revenues over (under) expenditures	-	(31)	(31)
<b>OTHER FINANCING SOURCES</b>			
Transfer in (out)	-	13,399	13,399
Total other financing sources	<u>-</u>	<u>13,399</u>	<u>13,399</u>
Net change in fund balances	<u>\$ -</u>	<u>13,368</u>	<u>13,368</u>
Fund balance - beginning		<u>35,848</u>	
Fund balance - ending		<u>\$ 49,216</u>	

See notes to required supplementary information

**WEST LAKE COMMUNITY DEVELOPMENT DISTRICT  
BROWARD COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures exceeded appropriations by \$286 for the fiscal year ended September 30, 2015. The over expenditure was not considered significant by management and no budget amendment was deemed necessary. In addition, the over expenditure was funded by available fund balance.

The variance between budgeted and actual general fund revenues for the current fiscal year is not significant.



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

2700 North Military Trail • Suite 350  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
West Lake Community Development District  
Broward County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of West Lake Community Development District, Broward County, Florida ("District") as of and for the fiscal year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated December 8, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*B* *han & Associates*

December 8, 2015





**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

2700 North Military Trail • Suite 350  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
West Lake Community Development District  
Broward County, Florida

We have examined West Lake Community Development District, Broward County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2015. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2015.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of West Lake Community Development District, Broward County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

*Grau & Associates*

December 8, 2015



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

2700 North Military Trail • Suite 350  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

**MANAGEMENT LETTER PURSUANT TO THE RULES OF  
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors  
West Lake Community Development District  
Broward County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of West Lake Community Development District, Broward County, Florida ("District") as of and for the fiscal year ended September 30, 2015, and have issued our report thereon dated December 8, 2015.

**Auditor's Responsibility**

We conducted our audit 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 Chapter 10.550, Rules of the Florida Auditor General.

**Other Reports and Schedule**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated December 8, 2015, should be considered in conjunction with this management letter.

**Purpose of this Letter**

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of West Lake Community Development District, Broward County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank West Lake Community Development District, Broward County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

*Grau & Associates*

December 8, 2015

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

### III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2014.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2015.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2015.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The financial report filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes agrees with the September 30, 2015 financial audit report.
6. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
7. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2015. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

**EXHIBIT C**  
**MINUTES OF AUGUST 19, 2015 DISTRICT MEETING**

**MINUTES OF MEETING  
WEST LAKE  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the West Lake Community Development District was held on Wednesday, August 19, 2015 at 4:03 p.m. at the West Lake Clubhouse, 1200 Lemonwood Street, Hollywood, Florida.

Present and constituting a quorum were:

John Vetter	Chairman
David Polansky	Vice Chairman
Elizabeth Kaufman	Assistant Secretary
Barry Shulman	Assistant Secretary

Also present were:

Ken Cassel	District Manager
Ginger Wald	District Counsel
Numerous Residents	

*The following is a summary of the discussions and actions taken at the August 19, 2015 meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Cassel called the meeting to order and called the roll.

**SECOND ORDER OF BUSINESS**

**Approval of the Minutes of the May 6, 2015 Meeting**

Mr. Cassel stated each Board member received a copy of the minutes of the May 6, 2015 meeting and requested any additions, corrections or deletions.

A correction was made which will be incorporated into the minutes.

On MOTION by Mr. Polansky seconded by Mr. Shulman with all in favor the minutes of the May 6, 2015 meeting were approved as amended.
--

**THIRD ORDER OF BUSINESS**

**Manager's Update District Status**

- The status of the District was addressed.

**FOURTH ORDER OF BUSINESS**

**Discussion of Dissolution of CDD**

- Mr. Cassel gave an overview on the history of the District and provided pros and cons on dissolution of the District.
- He commented there are two options for the Board to consider; opt to dissolve the District at this point in time; or opt to continue the District in a dormant status to some future date.
- Dissolution of the District was discussed.
- Road/property ownership and receiving FEMA assistance in the event of a disaster was addressed.

On MOTION by Mr. Shulman seconded by Mr. Polansky with all in favor District Counsel and the District Manager were authorized to file all necessary paperwork with the City of Hollywood to dissolve the District and any associated filing fees.

On MOTION by Mr. Shulman seconded by Mr. Polansky with all in favor the transfer of all real property assets to the City of Hollywood was approved.

On MOTION by Mr. Shulman seconded by Mr. Polansky with all in favor the Chairman was authorized to execute all documents necessary for the dissolution and conveyance on behalf of the District.

On MOTION by Mr. Shulman seconded by Mr. Polansky with all in favor the District Manager was authorized to refund any remaining funds of the District to the property owners after dissolution.

**FIFTH ORDER OF BUSINESS**

**Public Comments**

The public hearing was opened for public comments.

- Questions and comments were addressed  
There being no further comments,

On MOTION by Mr. Polansky seconded by Mr. Shulman with all in favor the public hearing was closed.

**SIXTH ORDER OF BUSINESS**

**Public Hearing to Consider Adoption of the Budget for Fiscal Year 2016**

**A. Resolution 2015-4 Annual Appropriations for Fiscal Year 2016**

Mr. Cassel presented Resolution 2015-4 requesting adoption with a zero assessment component utilizing fund balance to cover the budget.

On MOTION by Mr. Shulman seconded by Mr. Polansky with all in favor Resolution 2015-4 with a zero assessment component utilizing fund balance to cover the budget was adopted.

**B. Resolution 2015-5 Levying and Imposing a Non-Ad Valorem Assessment**

Mr. Cassel presented Resolution 2015-5 for adoption.

On MOTION by Mr. Shulman seconded by Mr. Polansky with all in favor Resolution 2015-5 levying and imposing a non ad valorem maintenance special assessment for the general fund and adopting an assessment of the District for fiscal year 2016 was adopted.

- Mr. Shulman commented that he prefers not to receive payment for this meeting or any future necessary Board of Supervisor meetings.

**SEVENTH ORDER OF BUSINESS**

**Manager's Report**

Mr. Cassel addressed the following:

**A. Proposed Meeting Schedule for Fiscal Year 2016**

- Proposed fiscal year 2016 meeting schedule was presented.

On MOTION by Mr. Polansky seconded by Mr. Shulman with all in favor the fiscal year 2016 meeting schedule was approved as presented.

**B. Consideration of Engagement Letter from Grau & Associates to Perform the Fiscal Year 2015 Audit**

- The Engagement Letter with Grau & Associates to perform the fiscal year 2015 audit was presented.

On MOTION by Mr. Polansky seconded by Mr. Shulman with all in favor the Engagement Letter with Grau & Associates to perform the fiscal year 2015 audit was approved.

**EIGHTH ORDER OF BUSINESS**

**Attorney's Report**

There were no additional items to report.

**NINTH ORDER OF BUSINESS**

**Supervisors' Requests**

- Non ad valorem taxes were addressed.

**TENTH ORDER OF BUSINESS**

**Approval of the July 31, 2015  
Financial Statements, Check Register  
and Invoices**


On MOTION by Mr. Polansky seconded by Mr. Shulman with all in favor the financials for the period ending July 31, 2015 were accepted.

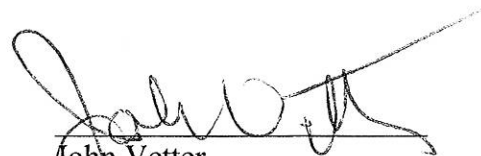
**ELEVENTH ORDER OF BUSINESS**

**Adjournment**

- There being no further business,

On MOTION by Mr. Shulman seconded by Mr. Polansky with all in favor the meeting was adjourned.

  
Kenneth Cassel  
Secretary

  
John Vetter  
Chairman



# SKETCH AND DESCRIPTION

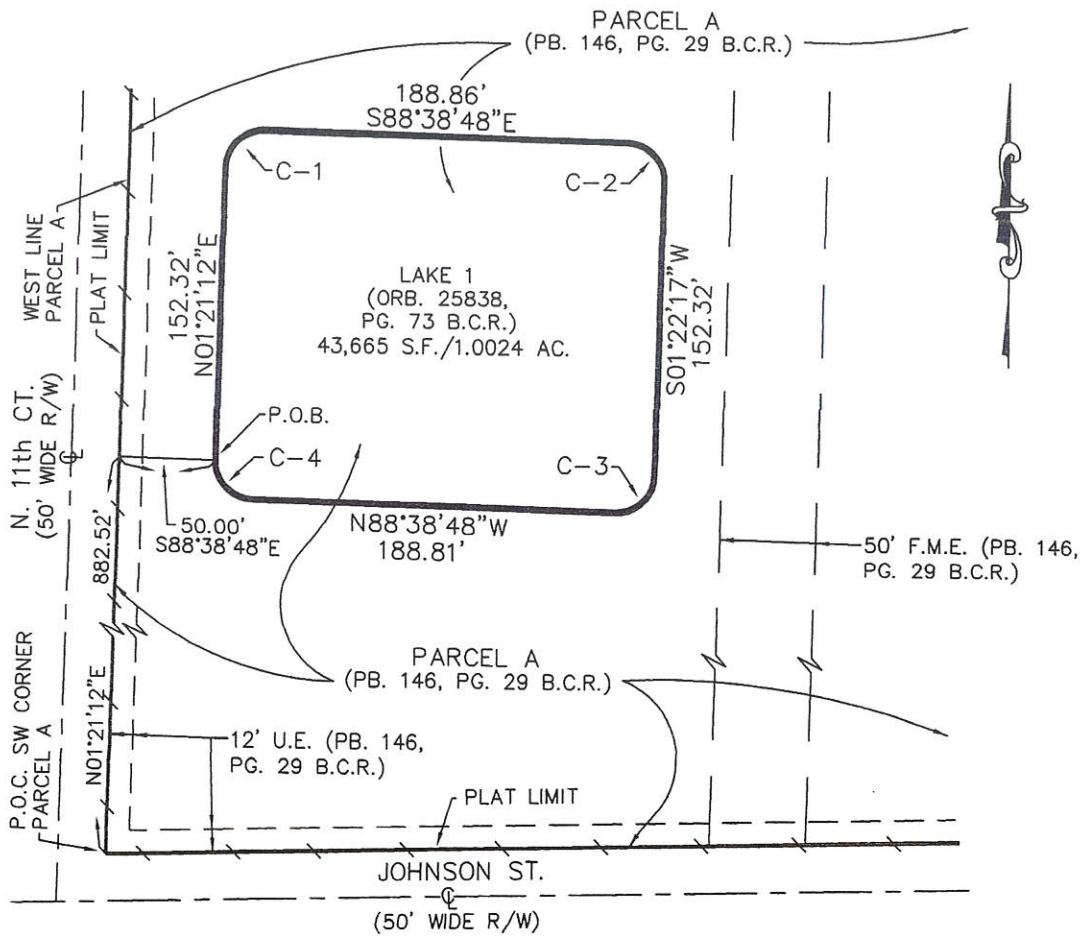
**CURVE TABLE**

C-1  
 D=90°00'00"  
 R=20.00'  
 L=31.42'

C-2  
 D=90°01'05"  
 R=20.00'  
 L=31.42'

C-3  
 D=89°58'55"  
 R=20.00'  
 L=31.41'

C-4  
 D=90°00'00"  
 R=20.00'  
 L=31.42'



**NOTES:**

1. THIS IS A SKETCH AND DESCRIPTION AND NOT A MAP OF BOUNDARY SURVEY.
2. BEARINGS SHOWN HEREON ARE BASED ON WEST LAKE VILLAGE PLAT (PB. 146, PG. 29 B.C.R.)
3. THIS SKETCH AND DESCRIPTION IS NOT VALID UNLESS IT BEARS THE SIGNATURE AND EMBOSSED SEAL OF THE CERTIFYING SURVEYOR.
4. WRITTEN DESCRIPTION AS PER QUIT CLAIM DEED (ORB. 25838, PG. 73 B.C.R.)

**LEGEND:**

- |                                 |                    |
|---------------------------------|--------------------|
| P.O.C. = POINT OF COMMENCEMENT  | PB. = PLATBOOK     |
| P.O.B. = POINT OF BEGINNING     | PG. = PAGE         |
| F.M.E. = FORCE MAIN EASEMENT    | S.F. = SQUARE FEET |
| U.E. = UTILITY EASEMENT         | AC. = ACRES        |
| B.C.R. = BROWARD COUNTY RECORDS | D = CENTRAL ANGLE  |
| ORB. = OFFICIAL RECORD BOOK     | R = RADIUS         |
| R/W = RIGHT OF WAY              | L = ARC LENGTH     |
| ⊕ = CENTERLINE                  |                    |
| ↔ = NON-VEHICULAR ACCESS LINE   |                    |

SHEET 1 OF 2

**CERTIFICATION:**

I HEREBY CERTIFY THAT THE ABOVE SKETCH AND DESCRIPTION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF AND CONFORMS WITH THE MINIMUM TECHNICAL STANDARDS FOR LAND SURVEYS ADOPTED BY THE FLORIDA STATE BOARD OF PROFESSIONAL LAND SURVEYORS IN CHAPTER 5J-17.080, OF THE FLORIDA ADMINISTRATIVE CODE, PURSUANT TO SECTION 472.027, FLORIDA STATUTES, AS AMENDED.

DATED: 12/31/15

**PAUL E. BREWER**  
 PROFESSIONAL LAND SURVEYOR  
 FLORIDA REGISTRATION NO. 3240

**NOTE:**

THE UNDERSIGNED AND PAUL E. BREWER & ASSOCIATES, INC. MAKE NO REPRESENTATIONS OR GUARANTEES AS TO THE INFORMATION REFLECTED HEREON PERTAINING TO EASEMENTS, RIGHTS OF WAY, SETBACK LINES, AGREEMENTS AND OTHER MATTERS, AND FURTHER, THIS INSTRUMENT IS NOT INTENDED TO REFLECT OR SET FORTH ALL SUCH MATTERS. SUCH INFORMATION SHOULD BE OBTAINED AND CONFIRMED BY OTHERS THROUGH APPROPRIATE TITLE VERIFICATION. LANDS SHOWN HEREON WERE NOT ABSTRACTED FOR RIGHTS OF WAY AND OR EASEMENTS OF RECORD



**PAUL E. BREWER & ASSOCIATES, INC.**  
 12321 N.W. 35th Street  
 Coral Springs, FL 33065  
 E-MAIL: BREWERIN@BELLSOUTH.NET  
 PH.: (954) 753-5210

SCALE: 1" = 100'	REVISIONS	DATE	BY	CKD	FB/PG
FB/PG: N/A					
DRAWN BY: W.D.K.					
CKD. BY: <i>W.D.K.</i>					
JOB NO: 15-118-L1					

# SKETCH AND DESCRIPTION

**DESCRIPTION:**

A PORTION OF PARCEL "A", OF WEST LAKE VILLAGE PLAT, AS RECORDED IN PLAT BOOK 146, AT PAGE 29 OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF SAID PARCEL "A";  
 THENCE NORTH 01°21'12" EAST, ON THE WEST LINE OF SAID PARCEL "A", A DISTANCE OF 882.52 FEET;  
 THENCE SOUTH 88°38'48" EAST, A DISTANCE OF 50.00 FEET TO THE POINT OF BEGINNING;  
 THENCE NORTH 01°21'12" EAST, A DISTANCE OF 152.32 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE TO THE SOUTHEAST;  
 THENCE NORTHEASTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND AN ARC DISTANCE OF 31.42 FEET TO A POINT OF TANGENCY;  
 THENCE SOUTH 88°38'48" EAST, A DISTANCE OF 188.86 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE TO THE SOUTHWEST;  
 THENCE SOUTHEASTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 90°01'05", AND AN ARC DISTANCE OF 31.42 FEET TO A POINT OF TANGENCY;  
 THENCE SOUTH 01°22'17" WEST, A DISTANCE OF 152.32 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE TO THE NORTHWEST;  
 THENCE SOUTHWESTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 89°58'55", AND AN ARC DISTANCE OF 31.41 FEET TO A POINT OF TANGENCY;  
 THENCE NORTH 88°38'48" WEST, A DISTANCE OF 188.81 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE TO THE NORTHEAST;  
 THENCE NORTHWESTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND AN ARC DISTANCE OF 31.42 FEET TO A POINT OF TANGENCY AND THE POINT OF BEGINNING.

SAID LANDS LYING IN THE CITY OF HOLLYWOOD, BROWARD COUNTY, FLORIDA, CONTAINING 43,665 SQUARE FEET (1.0024 ACRES) MORE OR LESS.

SHEET 2 OF 2



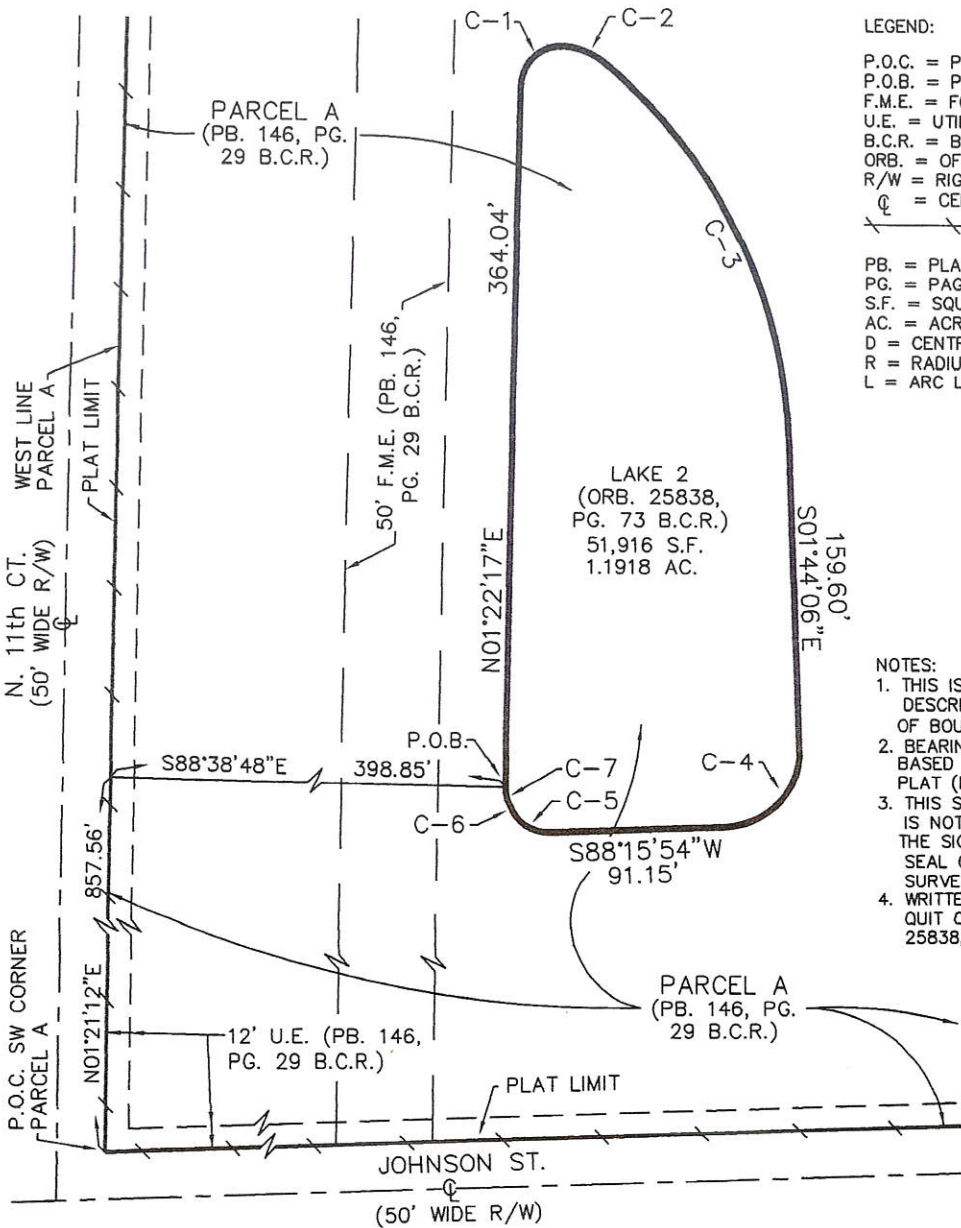
**PAUL E. BREWER & ASSOCIATES, INC.**  
 12321 N.W. 35th Street  
 Coral Springs, FL 33065  
 E-MAIL: BREWERIN@BELLSOUTH.NET  
 PH.: (954) 753-5210

SCALE:	N/A	REVISIONS	DATE	BY	CKD	FB/PG
FB/PG:	N/A					
DRAWN BY:	W.D.K.					
CKD. BY:	<i>W.D.K.</i>					
JOB NO:	15-118-L1					

# SKETCH AND DESCRIPTION

**CURVE TABLE**

- C-1  
D=98'44"03"  
R=22.00'  
L=37.91'
- C-2  
D=29'59"16"  
R=41.00'  
L=21.46'
- C-3  
D=48'10"19"  
R=266.00'  
L=223.64'
- C-4  
D=90'00"00"  
R=41.00'  
L=64.40'
- C-5  
D=65'57"11"  
R=20.00'  
L=23.02'
- C-6  
D=02'22"41"  
R=72.00'  
L=2.99'
- C-7  
D=29'31"53"  
R=20.00'  
L=10.31'



**LEGEND:**

- P.O.C. = POINT OF COMMENCEMENT
- P.O.B. = POINT OF BEGINNING
- F.M.E. = FORCE MAIN EASEMENT
- U.E. = UTILITY EASEMENT
- B.C.R. = BROWARD COUNTY RECORDS
- ORB. = OFFICIAL RECORD BOOK
- R/W = RIGHT OF WAY
- ⊙ = CENTERLINE
- = NON-VEHICULAR ACCESS LINE
- PB. = PLATBOOK
- PG. = PAGE
- S.F. = SQUARE FEET
- AC. = ACRES
- D = CENTRAL ANGLE
- R = RADIUS
- L = ARC LENGTH

**NOTES:**

1. THIS IS A SKETCH AND DESCRIPTION AND NOT A MAP OF BOUNDARY SURVEY.
2. BEARINGS SHOWN HEREON ARE BASED ON WEST LAKE VILLAGE PLAT (PB. 146, PG. 29 B.C.R.)
3. THIS SKETCH AND DESCRIPTION IS NOT VALID UNLESS IT BEARS THE SIGNATURE AND EMBOSSED SEAL OF THE CERTIFYING SURVEYOR.
4. WRITTEN DESCRIPTION AS PER QUIT CLAIM DEED (ORB. 25838, PG. 73 B.C.R.)

SHEET 1 OF 2

**CERTIFICATION:**

I HEREBY CERTIFY THAT THE ABOVE SKETCH AND DESCRIPTION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF AND CONFORMS WITH THE MINIMUM TECHNICAL STANDARDS FOR LAND SURVEYS ADOPTED BY THE FLORIDA STATE BOARD OF PROFESSIONAL LAND SURVEYORS IN CHAPTER 5J-17.050 OF THE FLORIDA ADMINISTRATIVE CODE, PURSUANT TO SECTION 472.027, FLORIDA STATUTES, AS AMENDED.

DATED: 1/4/16

*(Signature)*  
**PAUL E. BREWER**  
 PROFESSIONAL LAND SURVEYOR  
 FLORIDA REGISTRATION NO. 3240

**NOTE:**

THE UNDERSIGNED AND PAUL E. BREWER & ASSOCIATES, INC. MAKE NO REPRESENTATIONS OR GUARANTEES AS TO THE INFORMATION REFLECTED HEREON PERTAINING TO EASEMENTS, RIGHTS OF WAY, SETBACK LINES, AGREEMENTS AND OTHER MATTERS, AND FURTHER, THIS INSTRUMENT IS NOT INTENDED TO REFLECT OR SET FORTH ALL SUCH MATTERS. SUCH INFORMATION SHOULD BE OBTAINED AND CONFIRMED BY OTHERS THROUGH APPROPRIATE TITLE VERIFICATION. LANDS SHOWN HEREON WERE NOT ABSTRACTED FOR RIGHTS OF WAY AND OR EASEMENTS OF RECORD



**PAUL E. BREWER & ASSOCIATES, INC.**  
 12321 N.W. 35th Street  
 Coral Springs, FL 33065  
 E-MAIL: BREWERIN@BELLSOUTH.NET  
 PH.: (954) 753-5210

SCALE: 1" = 100'  
 FB/PG: N/A  
 DRAWN BY: W.D.K.  
 CKD. BY: *(Signature)*  
 JOB NO: 15-118-L2

REVISIONS	DATE	BY	CKD	FB/PG

# SKETCH AND DESCRIPTION

**DESCRIPTION:**

A PORTION OF PARCEL "A", OF WEST LAKE VILLAGE PLAT, AS RECORDED IN PLAT BOOK 146, AT PAGE 29 OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF SAID PARCEL "A";  
 THENCE NORTH 01°21'12" EAST, ON THE WEST LINE OF SAID PARCEL "A", A DISTANCE OF 857.56 FEET;  
 THENCE SOUTH 88°38'48" EAST, A DISTANCE OF 398.85 FEET TO THE POINT OF BEGINNING;  
 THENCE NORTH 01°22'17" EAST, A DISTANCE OF 364.04 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE TO THE SOUTHEAST;  
 THENCE NORTHEASTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 22.00 FEET, A CENTRAL ANGLE OF 98°44'03", AND AN ARC DISTANCE OF 37.91 FEET TO A POINT OF COMPOUND CURVATURE WITH A CURVE CONCAVE TO THE SOUTHWEST;  
 THENCE SOUTHEASTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 41.00 FEET, A CENTRAL ANGLE OF 29°59'16", AND AN ARC DISTANCE OF 21.46 FEET TO A POINT OF COMPOUND CURVATURE WITH A CURVE CONCAVE TO THE SOUTHWEST;  
 THENCE SOUTHEASTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 266.00 FEET, A CENTRAL ANGLE OF 48°10'19", AND AN ARC DISTANCE OF 223.64 FEET TO A POINT OF TANGENCY;  
 THENCE SOUTH 01°44'06" EAST, A DISTANCE OF 159.60 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE TO THE NORTHWEST;  
 THENCE SOUTHWESTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 41.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND AN ARC DISTANCE OF 64.40 FEET TO A POINT OF TANGENCY;  
 THENCE SOUTH 88°15'54" WEST, A DISTANCE OF 91.15 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE TO THE NORTHEAST;  
 THENCE NORTHWESTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 65°57'11", AND AN ARC DISTANCE OF 23.02 FEET TO A POINT OF REVERSE CURVATURE WITH A CURVE CONCAVE TO THE SOUTHWEST;  
 THENCE NORTHWESTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 72.00 FEET, A CENTRAL ANGLE OF 02°22'41", AND AN ARC DISTANCE OF 2.99 FEET TO A POINT OF REVERSE CURVATURE WITH A CURVE CONCAVE TO THE NORTHEAST;  
 THENCE NORTHWESTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 29°31'53", AND AN ARC DISTANCE OF 10.31 FEET TO A POINT OF TANGENCY AND THE POINT OF BEGINNING.

SAID LANDS LYING IN THE CITY OF HOLLYWOOD, BROWARD COUNTY, FLORIDA, CONTAINING 51,916 SQUARE FEET (1.1918 ACRES) MORE OR LESS.

SHEET 2 OF 2



**PAUL E. BREWER  
& ASSOCIATES, INC.**  
 12321 N. W. 35th Street  
 Coral Springs, FL 33065  
 E-MAIL: BREWERIN@BELLSOUTH.NET  
 PH. : (954) 753-5210

SCALE:	N/A	REVISIONS	DATE	BY	CKD	FB/PG
FB/PG:	N/A					
DRAWN BY:	W.D.K.					
CKD. BY:	<i>[Signature]</i>					
JOB NO:	15-118-L2					

# SKETCH AND DESCRIPTION

## CURVE TABLE

C-1  
D=93°39'41"  
R=20.00'  
L=32.69'

C-2  
D=61°38'26"  
R=20.00'  
L=21.52'

C-3  
D=61°38'26"  
R=20.00'  
L=21.52'

C-4  
D=90°00'00"  
R=20.00'  
L=31.42'

C-5  
D=90°00'00"  
R=20.00'  
L=31.42'

C-6  
D=61°38'26"  
R=20.00'  
L=21.52'

C-7  
D=61°38'26"  
R=20.00'  
L=21.52'

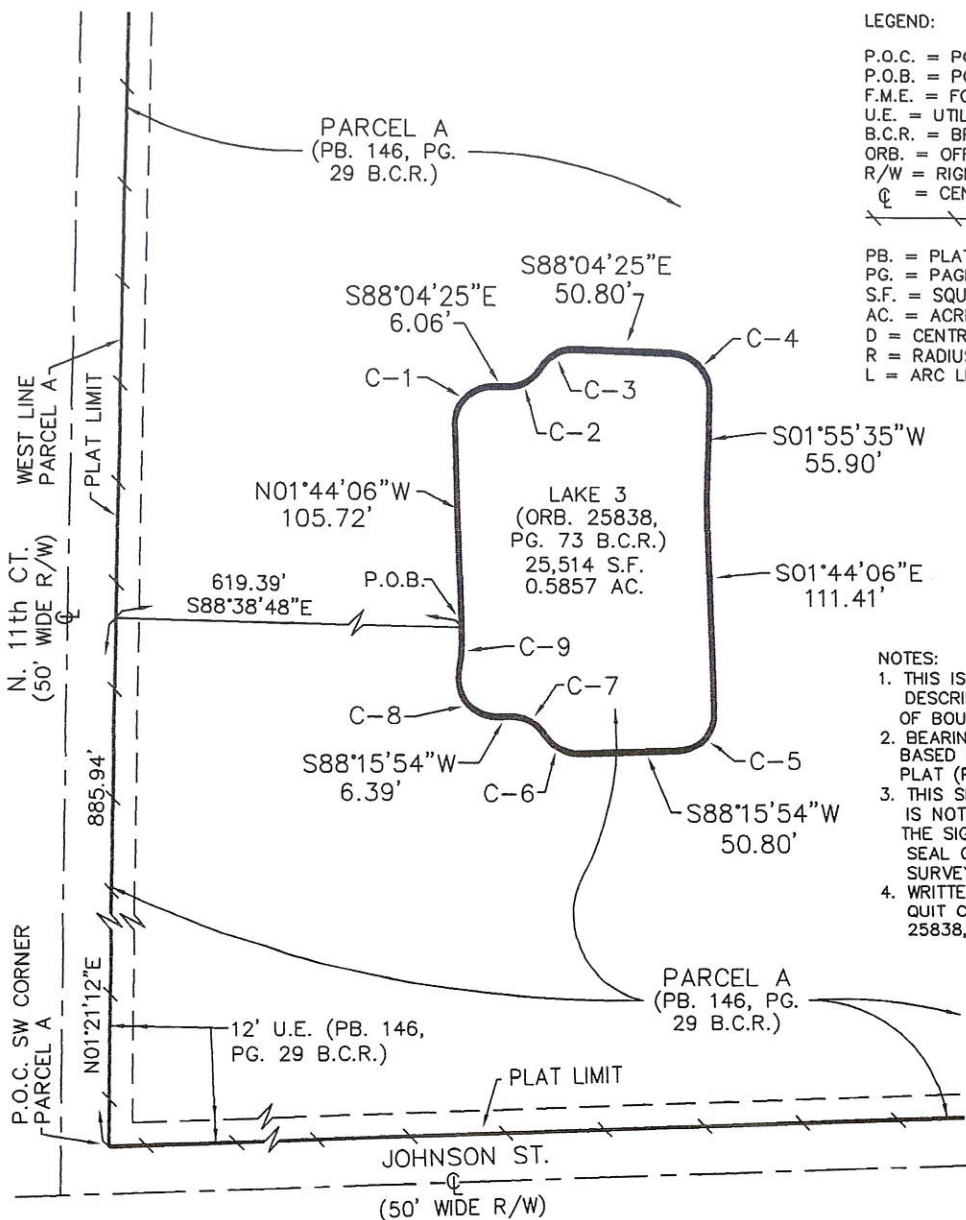
C-8  
D=101°56'10"  
R=20.00'  
L=35.58'

C-9  
D=11°56'10"  
R=109.00'  
L=22.71'

## LEGEND:

- P.O.C. = POINT OF COMMENCEMENT
- P.O.B. = POINT OF BEGINNING
- F.M.E. = FORCE MAIN EASEMENT
- U.E. = UTILITY EASEMENT
- B.C.R. = BROWARD COUNTY RECORDS
- ORB. = OFFICIAL RECORD BOOK
- R/W = RIGHT OF WAY
- ☉ = CENTERLINE
- = NON-VEHICULAR ACCESS LINE

- PB. = PLATBOOK
- PG. = PAGE
- S.F. = SQUARE FEET
- AC. = ACRES
- D = CENTRAL ANGLE
- R = RADIUS
- L = ARC LENGTH



## NOTES:

1. THIS IS A SKETCH AND DESCRIPTION AND NOT A MAP OF BOUNDARY SURVEY.
2. BEARINGS SHOWN HEREON ARE BASED ON WEST LAKE VILLAGE PLAT (PB. 146, PG. 29 B.C.R.)
3. THIS SKETCH AND DESCRIPTION IS NOT VALID UNLESS IT BEARS THE SIGNATURE AND EMBOSSED SEAL OF THE CERTIFYING SURVEYOR.
4. WRITTEN DESCRIPTION AS PER QUIT CLAIM DEED (ORB. 25838, PG. 73 B.C.R.)

SHEET 1 OF 3

## CERTIFICATION:

I HEREBY CERTIFY THAT THE ABOVE SKETCH AND DESCRIPTION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF AND CONFORMS WITH THE MINIMUM TECHNICAL STANDARDS FOR LAND SURVEYS ADOPTED BY THE FLORIDA STATE BOARD OF PROFESSIONAL LAND SURVEYORS IN CHAPTER 5J-17.050, OF THE FLORIDA ADMINISTRATIVE CODE, PURSUANT TO SECTION 472.027, FLORIDA STATUTES, AS AMENDED.

DATED: 1/4/16

**PAUL E. BREWER**  
PROFESSIONAL LAND SURVEYOR  
FLORIDA REGISTRATION NO. 3240

## NOTE:

THE UNDERSIGNED AND PAUL E. BREWER & ASSOCIATES, INC. MAKE NO REPRESENTATIONS OR GUARANTEES AS TO THE INFORMATION REFLECTED HEREON PERTAINING TO EASEMENTS, RIGHTS OF WAY, SETBACK LINES, AGREEMENTS AND OTHER MATTERS, AND FURTHER, THIS INSTRUMENT IS NOT INTENDED TO REFLECT OR SET FORTH ALL SUCH MATTERS. SUCH INFORMATION SHOULD BE OBTAINED AND CONFIRMED BY OTHERS THROUGH APPROPRIATE TITLE VERIFICATION. LANDS SHOWN HEREON WERE NOT ABSTRACTED FOR RIGHTS OF WAY AND OR EASEMENTS OF RECORD

**PEB**  
**PAUL E. BREWER & ASSOCIATES, INC.**  
12321 N.W. 35th Street  
Coral Springs, FL 33065  
E-MAIL: BREWERIN@BELLSOUTH.NET  
PH.: (954) 753-5210

SCALE: 1" = 100'  
FB/PG: N/A  
DRAWN BY: W.D.K.  
CKD. BY: *[Signature]*  
JOB NO: 15-118-L3

REVISIONS	DATE	BY	CKD	FB/PG

# SKETCH AND DESCRIPTION

**DESCRIPTION:**

A PORTION OF PARCEL "A", OF WEST LAKE VILLAGE PLAT, AS RECORDED IN PLAT BOOK 146, AT PAGE 29 OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF SAID PARCEL "A";  
 THENCE NORTH 01°21'12" EAST, ON THE WEST LINE OF SAID PARCEL "A", A DISTANCE OF 885.94 FEET;  
 THENCE SOUTH 88°38'48" EAST, A DISTANCE OF 619.39 FEET TO THE POINT OF BEGINNING;  
 THENCE NORTH 01°44'06" WEST, A DISTANCE OF 105.72 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE TO THE SOUTHEAST;  
 THENCE NORTHEASTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 93°39'41", AND AN ARC DISTANCE OF 32.69 FEET TO A POINT OF TANGENCY;  
 THENCE SOUTH 88°04'25" EAST. A DISTANCE OF 6.06 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE TO THE NORTHWEST;  
 THENCE NORTHEASTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 61°38'26", AND AN ARC DISTANCE OF 21.52 FEET TO A POINT OF REVERSE CURVATURE WITH A CURVE CONCAVE TO THE SOUTHEAST;  
 THENCE NORTHEASTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 61°38'26", AND AN ARC DISTANCE OF 21.52 FEET TO A POINT OF TANGENCY;  
 THENCE SOUTH 88°04'25" EAST, A DISTANCE OF 50.80 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE TO THE SOUTHWEST;  
 THENCE SOUTHEASTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND AN ARC DISTANCE OF 31.42 FEET TO A POINT OF TANGENCY;  
 THENCE SOUTH 01°55'35" WEST, A DISTANCE OF 55.90 FEET;  
 THENCE SOUTH 01°44'06" EAST, A DISTANCE OF 111.41 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE TO THE NORTHWEST;  
 THENCE SOUTHWESTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND AN ARC DISTANCE OF 31.42 FEET TO A POINT OF TANGENCY;  
 THENCE SOUTH 88°15'54" WEST, A DISTANCE OF 50.80 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE TO THE NORTHEAST;  
 THENCE NORTHWESTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 61°38'26", AND AN ARC DISTANCE OF 21.52 FEET TO A POINT OF REVERSE CURVATURE WITH A CURVE CONCAVE TO THE SOUTHWEST;  
 THENCE NORTHWESTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 61°38'26", AND AN ARC DISTANCE OF 21.52 FEET TO A POINT OF TANGENCY;  
 THENCE SOUTH 88°15'54" WEST, A DISTANCE OF 6.39 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE TO THE NORTHEAST;

SHEET 2 OF 3



**PAUL E. BREWER & ASSOCIATES, INC.**

12321 N. W. 35th Street  
 Coral Springs, FL 33065

E-MAIL: BREWERIN@BELLSOUTH.NET  
 PH. : (954) 753-5210

SCALE:	N/A	REVISIONS	DATE	BY	CKD	FB/PG
FB/PG:	N/A					
DRAWN BY:	W.D.K.					
CKD. BY:	<i>[Signature]</i>					
JOB NO:	15-118-L3					


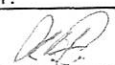
# SKETCH AND DESCRIPTION

THENCE NORTHWESTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 101°56'10", AND AN ARC DISTANCE OF 35.58 FEET TO A POINT OF REVERSE CURVATURE WITH A CURVE CONCAVE WESTERLY;

THENCE NORTHERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 109.00 FEET, A CENTRAL ANGLE OF 11°56'10", AND AN ARC DISTANCE OF 22.71 FEET TO A POINT OF TANGENCY AND THE POINT OF BEGINNING.

SAID LANDS LYING IN THE CITY OF HOLLYWOOD, BROWARD COUNTY, FLORIDA, CONTAINING 25,514 SQUARE FEET (0.5857 ACRES) MORE OR LESS.

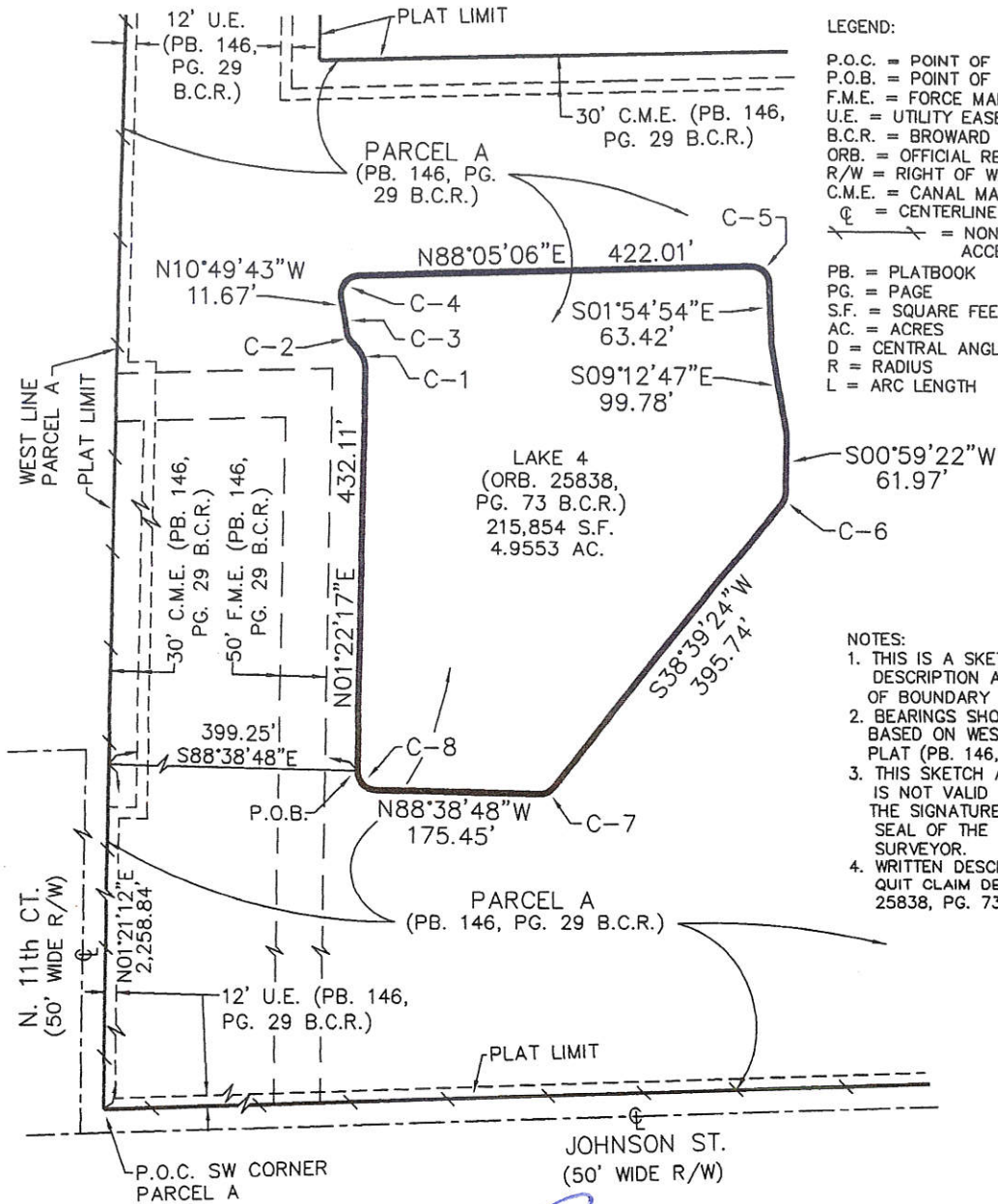
SHEET 3 OF 3

 <p><b>PAUL E. BREWER &amp; ASSOCIATES, INC.</b>                  12321 N.W. 35th Street                  Coral Springs, FL 33065                  E-MAIL: BREWERIN@BELLSOUTH.NET                  PH. : (954) 753-5210</p>	SCALE: N/A	REVISIONS	DATE	BY	CKD	FB/PG
	FB/PG: N/A					
	DRAWN BY: W.D.K.					
	CKD. BY: 					
	JOB NO: 15-118-L3					

# SKETCH AND DESCRIPTION

**CURVE TABLE**

- C-1  
D=52°20'32"  
R=35.00'  
L=31.97'
- C-2  
D=44°26'42"  
R=20.00'  
L=15.51'
- C-3  
D=04°18'09"  
R=332.00'  
L=24.93'
- C-4  
D=98°54'49"  
R=20.00'  
L=34.53'
- C-5  
D=90°00'00"  
R=20.00'  
L=31.42'
- C-6  
D=37°40'02"  
R=20.00'  
L=13.15'
- C-7  
D=52°41'48"  
R=20.00'  
L=18.39'
- C-8  
D=90°01'05"  
R=20.00'  
L=31.42'



**LEGEND:**

- P.O.C. = POINT OF COMMENCEMENT
- P.O.B. = POINT OF BEGINNING
- F.M.E. = FORCE MAIN EASEMENT
- U.E. = UTILITY EASEMENT
- B.C.R. = BROWARD COUNTY RECORDS
- ORB. = OFFICIAL RECORD BOOK
- R/W = RIGHT OF WAY
- C.M.E. = CANAL MAINTENANCE EASEMENT
- ☉ = CENTERLINE
- ↔ = NON-VEHICULAR ACCESS LINE
- PB. = PLATBOOK
- PG. = PAGE
- S.F. = SQUARE FEET
- AC. = ACRES
- D = CENTRAL ANGLE
- R = RADIUS
- L = ARC LENGTH

**NOTES:**

1. THIS IS A SKETCH AND DESCRIPTION AND NOT A MAP OF BOUNDARY SURVEY.
2. BEARINGS SHOWN HEREON ARE BASED ON WEST LAKE VILLAGE PLAT (PB. 146, PG. 29 B.C.R.)
3. THIS SKETCH AND DESCRIPTION IS NOT VALID UNLESS IT BEARS THE SIGNATURE AND EMBOSSED SEAL OF THE CERTIFYING SURVEYOR.
4. WRITTEN DESCRIPTION AS PER QUIT CLAIM DEED (ORB. 25838, PG. 73 B.C.R.)

SHEET 1 OF 3

**CERTIFICATION:**

I HEREBY CERTIFY THAT THE ABOVE SKETCH AND DESCRIPTION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF AND CONFORMS WITH THE MINIMUM TECHNICAL STANDARDS FOR LAND SURVEYS ADOPTED BY THE FLORIDA STATE BOARD OF PROFESSIONAL LAND SURVEYORS IN CHAPTER 5J-17.050, OF THE FLORIDA ADMINISTRATIVE CODE, PURSUANT TO SECTION 472.027, FLORIDA STATUTES, AS AMENDED.

DATED: 1/4/16

PAUL E. BREWER  
 PROFESSIONAL LAND SURVEYOR  
 FLORIDA REGISTRATION NO. 3240

**NOTE:**

THE UNDERSIGNED AND PAUL E. BREWER & ASSOCIATES, INC. MAKE NO REPRESENTATIONS OR GUARANTEES AS TO THE INFORMATION REFLECTED HEREON PERTAINING TO EASEMENTS, RIGHTS OF WAY, SETBACK LINES, AGREEMENTS AND OTHER MATTERS, AND FURTHER, THIS INSTRUMENT IS NOT INTENDED TO REFLECT OR SET FORTH ALL SUCH MATTERS. SUCH INFORMATION SHOULD BE OBTAINED AND CONFIRMED BY OTHERS THROUGH APPROPRIATE TITLE VERIFICATION. LANDS SHOWN HEREON WERE NOT ABSTRACTED FOR RIGHTS OF WAY AND OR EASEMENTS OF RECORD

 <b>PAUL E. BREWER &amp; ASSOCIATES, INC.</b> 12321 N.W. 35th Street Coral Springs, FL 33065 E-MAIL: BREWERIN@BELLSOUTH.NET PH.: (954) 753-5210	SCALE: 1" = 200'	REVISIONS	DATE	BY	CKD	FB/PG
	FB/PG: N/A					
	DRAWN BY: W.D.K.					
	CKD. BY:					
	JOB NO: 15-118-L4					



# SKETCH AND DESCRIPTION

**DESCRIPTION:**

A PORTION OF PARCEL "A", OF WEST LAKE VILLAGE PLAT, AS RECORDED IN PLAT BOOK 146, AT PAGE 29 OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF SAID PARCEL "A";  
 THENCE NORTH 01°21'12" EAST, ON THE WEST LINE OF SAID PARCEL "A", A DISTANCE OF 2,258.84 FEET;  
 THENCE SOUTH 88°38'48" EAST, A DISTANCE OF 399.25 FEET TO THE POINT OF BEGINNING;  
 THENCE NORTH 01°22'17" EAST, A DISTANCE OF 432.11 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE TO THE SOUTHWEST;  
 THENCE NORTHWESTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 35.00 FEET, A CENTRAL ANGLE OF 52°20'32", AND AN ARC DISTANCE OF 31.97 FEET TO A POINT OF REVERSE CURVATURE WITH A CURVE CONCAVE TO THE NORTHEAST;  
 THENCE NORTHWESTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 44°26'42", AND AN ARC DISTANCE OF 15.51 FEET TO A POINT OF REVERSE CURVATURE WITH A CURVE CONCAVE SOUTHWESTERLY;  
 THENCE NORTHWESTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 332.00 FEET, A CENTRAL ANGLE OF 04°18'09", AND AN ARC DISTANCE OF 24.93 FEET TO A POINT OF TANGENCY;  
 THENCE NORTH 10°49'43" WEST, A DISTANCE OF 11.67 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE TO THE SOUTHEAST;  
 THENCE NORTHEASTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 98°54'49", AND AN ARC DISTANCE OF 34.53 FEET TO A POINT OF TANGENCY;  
 THENCE NORTH 88°05'06" EAST, A DISTANCE OF 422.01 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE TO THE SOUTHWEST;  
 THENCE SOUTHEASTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND AN ARC DISTANCE OF 31.42 FEET TO A POINT OF TANGENCY;  
 THENCE SOUTH 01°54'54" EAST, A DISTANCE OF 63.42 FEET;  
 THENCE SOUTH 09°12'47" EAST, A DISTANCE OF 99.78 FEET;  
 THENCE SOUTH 00°59'22" WEST, A DISTANCE OF 61.97 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE TO THE NORTHWEST;  
 THENCE SOUTHWESTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 37°40'02", AND AN ARC DISTANCE OF 13.15 FEET TO A POINT OF TANGENCY;  
 THENCE SOUTH 38°39'24" WEST, A DISTANCE OF 395.74 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE TO THE NORTHWEST;  
 THENCE SOUTHWESTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 52°41'48", AND AN ARC DISTANCE OF 18.39 FEET TO A POINT OF TANGENCY;

SHEET 2 OF 3



**PAUL E. BREWER & ASSOCIATES, INC.**

12321 N.W. 35th Street  
 Coral Springs, FL 33065  
 E-MAIL: BREWERIN@BELLSOUTH.NET  
 PH: (954) 753-5210

SCALE:	N/A	REVISIONS	DATE	BY	CKD	FB/PG
FB/PG:	N/A					
DRAWN BY:	W.D.K.					
CKD. BY:	<i>[Signature]</i>					
JOB NO:	15-118-L4					

# SKETCH AND DESCRIPTION

THENCE NORTH 88°38'48" WEST, A DISTANCE OF 175.45 FEET TO THE BEGINNING OF A TANGENT CURVE CONCAVE TO THE NORTHEAST;

THENCE NORTHWESTERLY, ON THE ARC OF SAID CURVE HAVING A RADIUS OF 20.00 FEET, A CENTRAL ANGLE OF 90°01'05", AND AN ARC DISTANCE OF 31.42 FEET TO A POINT OF TANGENCY AND THE POINT OF BEGINNING.

SAID LANDS LYING IN THE CITY OF HOLLYWOOD, BROWARD COUNTY, FLORIDA, CONTAINING 215,854 SQUARE FEET (4.9553 ACRES) MORE OR LESS.

SHEET 3 OF 3



**PAUL E. BREWER  
& ASSOCIATES, INC.**  
12321 N.W. 35th Street  
Coral Springs, FL 33065  
E-MAIL: BREWERIN@BELLSOUTH.NET  
PH.: (954) 753-5210

SCALE:	REVISIONS	DATE	BY	CKD	FB/PG
N/A					
FB/PG:					
N/A					
DRAWN BY: W.D.K.					
CKD. BY: <i>[Signature]</i>					
15-118-L4					
JOB NO:					



West Lake Village Homeowners' Association, Inc.

1200 Lemonwood St. Hollywood, Florida 33019 · TEL. 954-925-4488 · FAX 954-925-0410 · [www.westlakehoa.org](http://www.westlakehoa.org)

12/29/2015


City of Hollywood  
2600 Hollywood Blvd  
Hollywood, FL 33022-4807

Dear City of Hollywood,

Please accept this letter as acknowledgment and approval by the West Lake Village Homeowner's association to accept in perpetuity and willingness the Quit Claim Deed for all lakes located within the West Lake Village Property. An area view of the 4 lakes are attached as reference.

Please feel free to contact property manager if you have any questions or concerns.

For the Board of Directors of the West Lake Village Homeowners' Association, Inc.



James Olacio, LCAM  
Property Manager  
West Lake Village Homeowners Association, Inc.

1200 Lemonwood Street  
Hollywood, FL 33019

Ph: 954.925.4488

Fax: 954.925.0410

[www.westlakehoa.org](http://www.westlakehoa.org)

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

RECEIVED  
CORAL SPRINGS, FL  
JAN 4 2016  
SEVERN TRENT ENVIRONMENTAL  
SERVICES, INC.





**This Document Prepared by:  
Record and Return To:**

Ginger E. Wald, Esquire  
Billing, Cochran, Heath, Lyles, Mauro, & Ramsey, P.A.  
515 East Las Olas Boulevard, Sixth Floor  
Fort Lauderdale, Florida 33301

**QUIT-CLAIM DEED**

THIS QUIT-CLAIM DEED is made this \_\_\_\_\_ day of \_\_\_\_\_, 2015, by **WEST LAKE COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, with an address at c/o Severn Trent Services, 210 N. University Drive, Suite 702, Coral Springs, Florida 33071 ("**Grantor**"), to the CITY OF HOLLYWOOD, FLORIDA, a municipal corporation, with an address at 2600 Hollywood Blvd., Hollywood, Florida 33020-4807 ("**Grantee**").

W I T N E S S E T H:

That the Grantor, for and in consideration of the sum of Ten and no/100 Dollars (\$10.00) and other good and valuable consideration to the Grantor in hand paid by the Grantee, the receipt whereof is hereby acknowledged, the Grantor does hereby remise, release and quit-claim unto the Grantee forever, all the right, title, interest, claim and demand which Grantor has in and to the following described real property located in Broward County, Florida (the "**Property**"), to wit:

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF

SUBJECT TO covenants, easements, and restrictions of record; matters of the plat; existing zoning and government regulations; and taxes for the current year.

TO HAVE AND TO HOLD the same together with all and singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest, lien, equity and claim whatsoever of the Grantor, either in law or equity, for the proper use, benefit and profit of the said Grantee forever.

IN WITNESS WHEREOF, the Grantor has signed and sealed these presents the day and year first above written.

WITNESSES:

GRANTOR:

Elizabeth Kaufman  
Elizabeth Kaufman  
Print Name

Kenneth Wald  
Print Name

Kenneth G. Casse  
Print Name

**WEST LAKE COMMUNITY DEVELOPMENT DISTRICT**

By: John Vetter  
Print Name: John Vetter  
Title: Chairman

STATE OF FLORIDA )  
COUNTY OF BROWARD )

The foregoing instrument was acknowledged before me this 10<sup>th</sup> day of December, 2015, by John Vetter as Chairman of **WEST LAKE COMMUNITY DEVELOPMENT DISTRICT**, who is personally known to me or who produced \_\_\_\_\_ as identification, on behalf of the company.

My commission expires:

Serial No.: \_\_\_\_\_

Ginger E. Wald  
NOTARY PUBLIC, State of Florida  
at Large

Print name: Ginger E. Wald



**EXHIBIT "A"**

**LAND DESCRIPTION**



## LAKE 1

A portion of Parcel "A", of WEST LAKE VILLAGE PLAT, as recorded in Plat Book 146, at Page 29 of the Public Records of Broward County, Florida, more particularly described as follows:

COMMENCE, at the Southwest corner of said Parcel "A";

THENCE North  $01^{\circ}21'12''$  East, on the West line of said Parcel "A", a distance of 882.52 feet;

THENCE South  $88^{\circ}38'48''$  East, a distance of 50.00 feet to the POINT OF BEGINNING;

THENCE North  $01^{\circ}21'12''$  East, a distance of 152.32 feet to the beginning of a tangent curve concave to the Southeast;

THENCE Northeasterly, on the arc of said curve having a radius of 20.00 feet, a central angle of  $90^{\circ}00'00''$ , and an arc distance of 31.42 feet to a point of tangency;

THENCE South  $88^{\circ}38'48''$  East, a distance 188.86 feet to the beginning of a tangent curve concave to the Southwest;

THENCE Southeasterly, on the arc of said curve having a radius of 20.00 feet, a central angle of  $90^{\circ}01'05''$ , and arc distance of 31.42 feet to a point of tangency;

THENCE South  $01^{\circ}22'17''$  West a distance of 152.32 feet to the beginning of a tangent curve concave to the Northwest;

THENCE Southeasterly, on the arc of said curve having a radius of 20.00 feet, a central angle of  $89^{\circ}58'55''$ , and an arc distance of 31.41 feet to the point of tangency;

THENCE North  $88^{\circ}38'48''$  West, a distance of 188.81 feet to the beginning of a tangent curve concave to the Northeast;

THENCE Northwesterly, on the arc of said curve having a radius of 20.00 feet, a central angle of  $90^{\circ}00'00''$ , and an arc distance of 31.42 feet to a point of tangency and the POINT OF BEGINNING;

Said lands in the City of Hollywood, Broward County, Florida, containing 43,665 square feet (1.0024 acres) more or less.

## LAKE 2

A portion of Parcel "A", of WEST LAKE VILLAGE PLAT, as recorded in Plat Book 146, at Page 29 of the Public Records of Broward County, Florida, more particularly described as follows:

**COMMENCE** at the Southwest corner of said Parcel "A";

THENCE North 01°21'12" East, on the West line of said Parcel "A", a distance of 857.56 feet;

THENCE South 88°38'48" East, a distance of 398.85 feet to the **POINT OF BEGINNING**;

THENCE North 01°22'17" East, a distance of 364.04 feet to the beginning of a tangent curve concave to the Southeast;

THENCE Northeasterly, on the arc of said curve having a radius of 22.00 feet, a central angle of 98°44'03", and an arc distance of 37.91 feet to a point of compound curvature with a curve concave to the Southwest;

THENCE Southeasterly, on the arc of said curve having a radius of 41.00 feet, a central angle of 29°59'16", and an arc distance of 21.46 feet to a point of compound curvature with a curve concave to the Southwest;

THENCE Southeasterly, on the arc of said curve having a radius of 266.00 feet, a central angle of 48°10'19", and an arc distance of 233.64 feet to a point of tangency;

THENCE South 01°44'06" East, a distance of 159.60 feet to the beginning of a tangent curve concave to the Northwest;

THENCE Southwesterly, on the arc of said curve having a radius of 41.00 feet, a central angle 90°00'00", and an arc distance of 64.40 feet to a point of tangency;

THENCE South 88°15'54" West, a distance of 91.15 feet to the beginning of a tangent curve concave to the Northeast;

THENCE Northwesterly, on the arc of said curve having a radius of 20.00 feet, a central angle 65°57'11", and an arc distance of 23.02 feet to a point of reverse curvature with a curve concave to the Southwest;

THENCE Northwesterly, on the arc of said curve having a radius of 72.00 feet, a central angle of 02°22'41", and an arc distance of 2.99 feet to a point of reverse curvature with a curve concave to the Northeast;

THENCE Northwesterly, on the arc of said curve having a radius of 20.00 feet, a central angle of 29°31'53", and arc distance of 10.31 feet to a point of tangency and the **POINT OF BEGINNING**;

Said lands lying in the City of Hollywood, Broward County, Florida, containing 51,916 square feet (1.1918 acres) more or less.

### LAKE 3

A portion of Parcel "A", of WEST LAKE VILLAGE PLAT, as recorded in Plat Book 146, at Page 29 of the Public Records of Broward County, Florida, more particularly described as follows:

**COMMENCE** at the Southwest corner of said Parcel "A";

THENCE North  $01^{\circ}21'12''$  East, on the West line of said Parcel "A", a distance of 885.94 feet;

THENCE South  $88^{\circ}38'48''$  East, a distance of 619.39 feet to the **POINT OF BEGINNING**;

THENCE North  $01^{\circ}44'46''$  West, a distance of 105.72 feet to the beginning of a tangent curve concave to the Southeast;

THENCE Northeasterly, on the arc of said curve having a radius of 20.00 feet, a central angle of  $93^{\circ}39'41''$ , and a distance of 32.69 feet to the point tangency;

THENCE South  $88^{\circ}04'25''$  East, a distance of 6.06 feet to the point of beginning of a tangent curve concave to the Northwest;

THENCE Northeasterly, on the arc of said curve having a radius of 20.00 feet, a central angle of  $61^{\circ}38'26''$ , and an arc distance of 21.52 feet to a point of reverse curvature with a curve concave to the Southeast;

THENCE South  $88^{\circ}04'25''$  East, a distance of 50.80 feet to the beginning of a tangent curve concave to the Southwest;

THENCE Southeasterly, on the arc of said curve having a radius of 20.00 feet, a central angle of  $90^{\circ}00'00''$ , and an arc distance of 31.42 feet to a point of tangency;

THENCE South  $01^{\circ}55'35''$  West, a distance of 55.90 feet;

THENCE South  $01^{\circ}44'06''$  East, a distance of 111.41 feet to the beginning of a tangent curve concave to the Northwest;

THENCE Southwesterly, on the arc of said curve having a radius of 20.00 feet, a central angle of  $90^{\circ}00'00''$ , and an arc distance of 31.42 feet to a point of tangency;

THENCE South  $88^{\circ}15'54''$  West, a distance of 50.80 feet to the beginning of a tangent curve concave to the Northeast;

THENCE Northwesterly, on the arc of said curve having a radius of 20.00 feet, a central angle of  $61^{\circ}38'26''$ , and an arc distance of 21.52 feet to a point of reverse curvature with a curve concave to the Southwest;

THENCE Northwesterly, on the arc of said curve having a radius of 20.00 feet, a central angle of  $61^{\circ}38'26''$ , and an arc distance of 21.52 feet to a point of tangency;

THENCE South  $88^{\circ}15'54''$  West, a distance of 6.39 feet to the beginning of a tangent curve concave to the Northeast;

THENCE Northwesterly, on the arc of said curve having a radius of 20.00 feet, a central angle of  $101^{\circ}56'10''$ , and an arc distance of 35.58 feet to a point of reverse curvature with a curve concave Westerly;

THENCE Northerly, on the arc of said curve having a radius of 109.00 feet, a central angle of  $11^{\circ}56'10''$ , and an arc distance of 22.71 feet to a point of tangency and the **POINT OF BEGINNING**;

Said lands lying in the City of Hollywood, Broward County, Florida, containing 25,514 square feet (0.5857 acres) more or less.

## LAKE 4

A portion of Parcel "A", of WEST LAKE VILLAGE PLAT, as recorded in Plat Book 146, at Page 29 of the Public Records of Broward County, Florida, more particularly described as follows:

**COMMENCE** at the Southwest corner of said Parcel "A";

THENCE North 01°21'12" East, on the West line of said Parcel "A", a distance of 2258.84 feet;

THENCE South 88°38'48" East, a distance of 399.25 feet to the **POINT OF THE BEGINNING**;

THENCE North 01°22'17" East, a distance of 432.11 feet to the beginning of a tangent curve concave to the Southwest;

THENCE Northwesterly, on the arc of said curve having a radius of 35.00 feet, a central angle of 52°20'32", and arc distance 31.97 feet to a point of reverse curvature with a curve concave to the Northeast;

THENCE Northwesterly, on the arc of said curve having a radius of 20.00 feet, a central angle of 44°26'42", and an arc distance of 15.51 feet to a point of reverse curvature with a curve concave Southwesterly;

THENCE Northwesterly, on the arc of said curve having a radius of 332.00 feet, a central angle of 04°18'09", and an arc distance of 24.93 feet to a point of tangency;

THENCE North 10°49'43" West, a distance of 11.67 feet to the beginning of a tangent curve concave to the Southeast;

THENCE Northeasterly, on the arc of said curve having a radius of 20.00 feet, a central angle of 98°54'49", and an arc distance of 34.53 feet to a point of tangency;

THENCE North 88°05'06" East, a distance of 422.01 feet to the beginning of a tangent curve concave to the Southwest;

THENCE Southeasterly, on the arc of said curve having a radius of 20.00 feet, a central angle of 90°00'00", and an arc distance of 31.42 feet to a point of tangency;

THENCE South 01°54'54" East, a distance of 63.42;

THENCE South 09°12'47" East, a distance of 99.78 feet;

THENCE South 00°59'22" West, a distance of 61.97 feet to the beginning of a tangent curve concave to the Northwest;

THENCE Southwesterly, on the arc of said curve having a radius of 20.00 feet, a central angle of  $37^{\circ}40'02''$ , and an arc distance of 13.15 feet to a point of tangency;

THENCE South  $38^{\circ}39'24''$  West, a distance of 395.74 feet to the beginning of a tangent curve concave to the Northeast;

THENCE Southwesterly on the arc of said curve having a radius of 20.00 feet, a central angle of  $52^{\circ}41'48''$ , and an arc distance of 18.39 feet to the point of tangency;

THENCE North  $88^{\circ}38'48''$  West, a distance of 175.45 feet to the beginning of a tangent curve concave to the Northeast;

THENCE Northwesterly, on the arc of said curve having a radius of 20.00 feet, a central angle of  $90^{\circ}01'05''$ , and an arc distance of 31.42 feet to a point of tangency and the **POINT OF BEGINNING**;

Said lands lying in the City of Hollywood, Broward County, Florida, containing 215,854 square feet (4.9553 acres) more or less.