

*Central Lake Community
Development District*

Agenda

September 7, 2018

AGENDA

Central Lake

Community Development District

135 W. Central Blvd., Suite 320, Orlando FL, 32801
Phone: 407-841-5524 – Fax: 407-839-1526

August 31, 2018

Board of Supervisors
Central Lake Community
Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Central Lake Community Development District will be held **Friday, September 7, 2018 at 8:00 a.m. at 1080 San Luis, Howey-in-the-Hills, Florida**. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the June 1, 2018 Board of Supervisors Meeting and Acceptance of Minutes of the November 3, 2017 Landowners' Meeting
4. Review and Acceptance of Fiscal Year 2017 Audit Report
5. Public Hearing
 - A. Consideration of Resolution 2018-04 Adopting the Fiscal Year 2019 Budget and Relating to the Annual Appropriations
6. Ratification of Proposal from Booth, Ern, Straughan & Hiott, Inc. to Provide Review of Bishop's Gate Sanitary Sewer System
7. Ratification of Bishop's Gate Homeowners' Association FDEP Application for Constructing Domestic Wastewater Collection/Transmission System
8. Ratification of Authorization from Plant Technicians, Inc. to Provide Drinking Water Compliance Testing for Year 2018
9. Consideration Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2018
10. Status of Discussions with the Town of Howey in the Hills Regarding Wastewater Utility Issues
11. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Approval of Fiscal Year 2019 Meeting Schedule
12. Supervisors Requests
13. Other Business
14. Next Meeting Date
15. Adjournment

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is the approval of minutes from the June 1, 2018 Board of Supervisors meeting and acceptance of minutes from the November 3, 2017 meeting. The minutes are enclosed for your review.

The fourth order of business is the review and acceptance of the Fiscal Year 2017 audit report. A bound copy of the report is provided separately.

The fifth order of business opens the public hearing. Section A is the consideration of Resolution 2018-04 adopting the Fiscal Year 2019 budget and relating to the annual appropriations. A copy of the Resolution and approved budget are enclosed for your review.

The sixth order of business is the ratification of proposal from Booth, Ern, Straughan & Hoitt, Inc. to provide review of Bishop's Gate sanitary sewer system review. A copy of the proposal is enclosed for your review.

The seventh order of business is the ratification of the Bishop's Gate Homeowner's Association FDEP application for constructing a domestic wastewater collection/transmission system. A copy of the application is enclosed for your review.

The eighth order of business is the ratification of authorization from Plant Technicians, Inc. to provide compliance testing for year 2018. A copy of the contract is enclosed for your review.

The ninth order of business is the consideration of agreement with Grau & Associates to provide auditing services for the Fiscal Year 2018. A copy of the agreement is enclosed for your review.

The tenth order of business is the status of discussions with the Town of Howey-in-the-Hills regarding wastewater utility issues. This is an open discussion item.

The eleventh order of business is Staff Reports. Section 1 of the District Manager's Report includes the check register being submitted for approval and Section 2 includes the balance sheet and income statement for your review. Section 3 is the approval of the Fiscal Year 2019 meeting schedule. A sample meeting notice is enclosed for your review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,



George S. Flint
District Manager

Cc: Darrin Mossing, GMS
Dan Harrell, District Counsel

Enclosures

MINUTES

MINUTES OF MEETING
CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Central Lake Community Development District was Friday, June 1, 2018 at 8:00 a.m. at the Mission Inn Real Estate Office, 1080 San Luis, Howey-in-the-Hills, Florida.

Present and constituting a quorum were:

Bud Beucher	Chairman
Paul Hickman	Vice Chairman
Michael Clary	Assistant Secretary
Katie Beucher	Assistant Secretary
Heather Miller	Assistant Secretary

Also present were:

George Flint	District Manager
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The following is a summary of the minutes and actions taken at the June 1, 2018 meeting. A copy of the proceedings can be obtained by contacting the District Manager.

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Administration of Oaths of Office to Newly Elected Board Members

Mr. Flint being a Notary Public of the State of Florida administered the Oaths of Office to Bud Beucher, Heather Miller and Paul Hickman.

B. Consideration of Resolution 2018-01 Canvassing and Certifying the Results of the Landowners' Election

Mr. Flint stated Resolution 2018-01 canvasses and certifies the results of the Landowners' election held November 3, 2017. As you can see from the resolution Mr. Beucher received 27 votes for a four-year term, Ms. Miller received 27 votes for a four-year term and Mr. Hickman 26 votes for a two-year term.

On MOTION by Mr. Clary seconded by Ms. Beucher with all in favor Resolution 2018-01 was approved.

C. Consideration of Resolution 2018-02 Electing Officers

Mr. Flint stated every time there is an election the Board is required to reconsider officers. You have Resolution 2018-02 electing officers. Currently Mr. Beucher is Chairman, Mr. Hickman Vice Chairman, the other three Board members are Assistant Secretaries, I am Secretary, Rich Hans is an Assistant Secretary, Teresa Viscarra is Treasurer and Patti Powers is Assistant Treasurer.

On MOTION by Mr. Clary seconded by Ms. Miller with all in favor Resolution 2018-02 reflecting the same slate of officers was approved.

FOURTH ORDER OF BUSINESS**Approval of the Minutes of the August 17, 2017 Meeting**

Mr. Beucher stated not for correction but for reinforcement it clearly states in our last meeting that we did communicate with the Town regarding Boondocks and we did talk to the Mayor and I say that because it hasn't necessarily been the sense I have gotten from the Town.

Mr. Flint stated we have that on the agenda item 9 that we can talk about more if you would like.

On MOTION by Mr. Beucher seconded by Ms. Miller with all in favor the minutes of the August 17, 2017 meeting were approved as presented.

FIFTH ORDER OF BUSINESS**Ratification of Consent to Transfer
Wastewater Capacity from Bishops Gate
Property Company, LLC to Bishops Gate
Homeowners' Association**

Mr. Flint stated this is a consent of the CDD to the purchase and transfer of capacity from Bishops Gate to the homeowner's association. Basically, the Bishops Gate development entity had purchased capacity from the Mission Inn and Las Colinas and they in turn sold that to the HOA. That HOA is in the process of working with the Town and with the CDD as far as moving forward with the eventual connection to our system. Our agreements contemplate that any time there is a transfer the Board would need to consent to it except in situations where geographically capacity is not moving and in those situations it is more of an administrative act. In this case they are keeping the capacity in the same geographic area they are just transferring it from one entity to another.

Mr. Beucher stated if I read it right they are not moving the full 210, they are moving 149 of them and keeping 61 so they must anticipate some use for those 61 ERUs where the others are going to be spread out amongst the HOA, maybe existing residences.

Mr. Clary asked does that limit our ability to lien or collect because it is an association versus a company?

Mr. Flint stated they will be the retail customer of the Town and our wholesale customer going forward so we will actually be collecting from the Town once they actually connect to the system. The District sold capacity that was in turn sold to them but as far as the monthly wastewater fees those would be paid to the District from the Town not directly from Bishops Gate.

On MOTION by Mr. Beucher seconded by Ms. Beucher with all in favor the consent to transfer wastewater capacity from Bishops Gate Property Company, LLC to Bishops Gate Homeowners' Association was approved.
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SIXTH ORDER OF BUSINESS**Ratification of Agreement with Grau &
Associates to Provide Auditing Services for
Fiscal Year 2017**

On MOTION by Mr. Beucher seconded by Ms. Miller with all in favor the agreement with Grau & Associates to perform the Fiscal Year 2017 audit in the amount of \$4,000 was ratified.

SEVENTH ORDER OF BUSINESS**Consideration of Resolution 2018-03
Approving the Proposed Budget for Fiscal
Year 2019 and Setting a Public Hearing**

Mr. Flint stated next is Resolution 2018-03, which approves a proposed budget and sets the public hearing for final adoption and we are suggesting September 7th at 8:00 a.m. in this location for the final adoption. The proposed budget isn't binding on the Board it is a statutory requirement that you approve a proposed budget by June 15th and set the public hearing for final adoption. Exhibit A to the resolution is the proposed budget. We consider it a draft it is not binding so if there are any issues that need to be adjusted or addressed we have an opportunity to do that between now and September.

On MOTION by Mr. Beucher seconded by Mr. Hickman with all in favor Resolution 2018-03 approving the proposed Fiscal Year 2019 budget and setting the public hearing for September 7, 2018 at 8:00 a.m. at this location was approved.

EIGHTH ORDER OF BUSINESS**Discussion of Rate Changes from Plant
Technicians, Inc.**

Mr. Flint stated Plant Technicians is asking for an increase in their monthly fee and we will need to review the expense line item to make sure we are accounting for any increase.

Mr. Clary stated we are five months into it. Have we been paying the \$875?

Mr. Beucher stated we have been paying it. We were paying \$825 per month.

On MOTION by Mr. Hickman seconded by Ms. Miller with all in favor the rate changes in the contract with Plant Technicians, Inc. to \$875 per month was ratified.

NINTH ORDER OF BUSINESS**Discussion of Boondocks Expansion and
Related CIAC Payment Due**

Mr. Flint stated the next item is the Boondocks expansion issue and this was discussed at the last meeting. I believe Mr. Beucher spoke to the Mayor, I also sent a letter last fall to the Town to the attention of the City Clerk. I did get a call back from someone in operations in response to the letter. In the interim the Clerk has changed, the new clerk apparently was not aware that the letter had been sent so we sent it again. Boondocks added a new building that includes a storage room and restroom facilities and as a result of that they need to pay additional capacity fees and also their monthly wastewater wholesale that the Town pays to us should increase as a result of the restrooms. In our rules we have a schedule that dictates what we charge for restaurants, single-family homes, apartments, commercial facilities those sorts of things. One of the categories on that schedule is bathrooms and it has an equivalency of 1.25 for each bathroom, there is a men's and women's bathroom, it is $2 \frac{1}{2}$ ERCs times our CIAC rate of \$8,125 so we informed them that money is due and then you would also take the 2.5 ERCs times the \$24 a month they have been paying, which would increase the monthly payment to the District by \$60. We have not received the money. I have had communication as late as the day before yesterday from the Town Clerk that it appears they are actively working on it now. We put it on the agenda for discussion and to update the Board on the status.

Mr. Beucher stated we have been very proactive, we have written numerous emails, we have had numerous phone calls, we have included their attorneys, we have included public works, we have had verification of what their intentions were from the get go, they knew before they put a shovel in the ground and it is a little surprising to think that after it is open and in business the government entity responsible for the other half of our relationship is saying we didn't know. At the end of the day they claimed ignorance and we had to go back and share with them all the communication. At some point we need to revisit this process to make sure it doesn't happen again because this is the second time it has happened to us. It is very difficult for us to guess what happened behind a closed door, we have to have a partner on the other side of that door that is looking out for our best interests as well and maybe some of it is in the newness of the relationship and they need to figure out their processes as well. When they pay for capacity they should automatically start the billing cycle for the monthly fees. That is what we do in Las Colinas; it is an automatic start.

Mr. Flint asked is there any further action the Board wants staff to take on this issue? It looks like we are getting close.

Mr. Clary asks there is no penalty, right?

Mr. Flint stated no, one question might be whether that \$60 should be retroactive.

Mr. Beucher stated in my opinion it should be retroactive to when they got their C.O.

Mr. Flint stated I talked to Mr. Von Frankenstein three or four weeks ago and at that point they hadn't received their final inspection approval and I said so are they using the restrooms and he didn't know if they were. It is difficult under the current arrangement because we are relying on them.

Mr. Hickman asked why do you have to go through the Town to talk to them?

Mr. Beucher stated because Venezia is not our customer, and Boondocks is not our customer because the Town has them under a wholesale agreement.

Mr. Flint stated the Town is paying us \$24 per month per ERC and I understand they are billing \$45, which is significant. You typically see the wholesale rate anywhere from 60% to 85% of your retail rate. They have grossed that wholesale number up significantly.

Technically before the building permit was issued for them to build that restroom facility they should have gotten a certificate of capacity from us. That is what we do in Venezia so anytime a permit is issued in Venezia to build a new home the builder has to get a certificate of capacity from us before the Town will issue. That is how it is supposed to work. Initially it wasn't working that way and we had to remind them of the wholesale agreement and the obligation they had and we got that straightened out. In this case they issued a permit for expansion and through hearsay and the fact that Bud lives here he knew the construction was going on otherwise we wouldn't have known.

TENTH ORDER OF BUSINESS

Discussion of Uniform Wholesale Wastewater Rate Structure with the Town of Howey in the Hills

Mr. Flint stated we sent a letter to the Town around the same time we sent the letter on Boondocks expressing concern about our current arrangement with the Town. It is very complicated from our perspective because we have the school, which is billed on one basis and that is the water meter reading, we have Venezia, which is subject to the wholesale agreement and it is billed on a different basis. What the wholesale agreement says as far as how they are supposed to be billed is not how the Town is paying us. The wholesale agreement contemplates

that we would read a master meter and be billing them on a per thousand gallon basis and what the Town is doing is paying us a fixed fee per ERC rather than billing and paying us based on the meter reading. Then you have Boondocks, which is not subject to any of those agreements, which the Town has connected to our system, then you have Bishops Gate and the Bouis property. It is a mixed bag and we sent a letter to them laying out all these issues and expressing a desire to come up with a uniform method for how we are billing all the wholesale customers and also expressing concern that there are current customers connected that are sending flow to our system that are not subject to any of these agreements. We documented it in that letter, they pretty much have ignored the letter, we had our attorney, Dan Harrell, contact the Town attorney as a follow-up. There is a provision in the wholesale agreement that would obligate us to do a rate study and they indicated if we want to move in the direction of coming up with a uniform method for all the customers that they would press for a rate study to be performed to do that.

Mr. Clary asked what would that cost?

Mr. Flint stated probably in the \$25,000 range.

Mr. Hickman asked who would be responsible for the cost of that?

Mr. Beucher stated it would be split between the CDD and the Town, that is what the original wholesale agreement indicated. I don't know what it looks like but I would have to think just based on my belief surely looking at what they are charging their current customers they are probably at greater risk if they push for the rate study than we are.

Mr. Hickman asked how many times have we done a rate study?

Mr. Flint stated we do a comparison and make sure that we are in line with other utilities in Lake County.

Mr. Beucher stated we have not had the volume of customers or the income to justify spending that kind of money on our own.

I think we need to try to continue to move that agenda along, to get a consistency in our wholesale agreement with them, to get it simplified, for George and his company and for our understanding of it too.

Mr. Flint stated one of my main concerns now is that Chris Sears has been Mayor for some time but his informal agreements concern me.

Mr. Beucher stated I would encourage you to bump the agenda along and try to get in a room and have a dialog. Maybe get the Town Clerk, the utility director, Paul and myself and sit down and try to get something started.

Mr. Flint stated that would be a good first step.

Mr. Beucher stated maybe set up an informal meeting with the Mayor to talk about the Town expansion, the grant and trying to create a uniform wholesale agreement.

Mr. Flint stated if the Board is okay with that I will reach out to meet with him.

ELEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

There being none, the next item followed.

C. Manager

i. Approval of Check Register

On MOTION by Mr. Beucher seconded by Ms. Beucher with all in favor the check register was approved.

ii. Balance Sheet and Income Statement

A copy of the balance sheet and income statement were included in the agenda package.

Mr. Beucher stated it was our intent to put rainy day money aside so when we turned the new plant on when something broke there was money set aside to get them fixed and the people who were paying the RAM fee on a monthly basis were the people who had capacity that wasn't currently attached to a home. It was getting them to pay their cost of the new plant. Am I reading this right and we have \$96,000 in excess cash in that account and if that is the case are we invested in the state fund where we can make a little money?

Mr. Flint stated yes, we have on the balance sheet \$96,394 and the State Board account would be the one that would earn interest.

Mr. Beucher stated maybe we should put some in that account.

On MOTION by Mr. Hickman seconded by Ms. Miller with all in favor Resolution 2018-04 authorizing staff to open an account with the State Board of Administration for investment of the RAM revenue fund was approved.

iii. Presentation of Number of Registered Voters – 0

A copy of the letter from the Supervisor of Elections indicating there are zero residents within the boundaries of the District was included in the agenda package.

TWELFTH ORDER OF BUSINESS Supervisor's Requests and Audience Comments

There being none, the next item followed.

THIRTEENTH ORDER OF BUSINESS Other Business

There being none, the next item followed.

FOURTEENTH ORDER OF BUSINESS Next Meeting Date

On MOTION by Mr. Beucher seconded by Ms. Beucher with all in favor the meeting adjourned at 8:47 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

MINUTES OF LANDOWNERS' MEETING
CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT

The Central Lake Community Development District landowners meeting was held Friday, November 3, 2017 at 8:00 a.m. at the Mission Inn Real Estate Office, 1080 San Luis, Howey-in-the-Hills, Florida.

Present were:

Bud Beucher
George Flint

FIRST ORDER OF BUSINESS

**Determination of Number of Voting Units
Represented**

Mr. Flint stated the first item on the agenda is determination of the number of voting units represented. We have been provided a proxy signed by Scott Line on behalf of Sewer & Water Plant Investments, LLC representing 27 votes.

SECOND ORDER OF BUSINESS

Call to Order

Mr. Flint called the landowners' meeting to order.

THIRD ORDER OF BUSINESS

**Election of a Chairman for the Purpose of
conducting the Landowners' Meeting**

Mr. Flint stated we do have the landowner proxy holder here, Mr. Bud Beucher. Are you amenable to me serving as the Chairman for purposes of conducting the meeting?

Mr. Bud Beucher stated yes.

FOURTH ORDER OF BUSINESS

Nominations for the Position of Supervisor

Mr. Flint stated Mr. Beucher has provided me a ballot nominating Bud Beucher, Paul Hickman and Heather Miller for positions of Supervisor.

FIFTH ORDER OF BUSINESS

Casting of Ballots

SIXTH ORDER OF BUSINESS

Ballot Tabulation

Mr. Flint stated the ballot lists 27 votes for Bud Beucher, 27 votes for Heather Miller and 26 votes for Paul Hickman. Mr. Beucher and Ms. Miller will serve four-year terms of office and the Mr. Hickman will serve a two-year term.

SEVENTH ORDER OF BUSINESS

Landowners Questions and Comments

There being none, the meeting adjourned.

SECTION IV

**CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2017**

**CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA**

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-5
BASIC FINANCIAL STATEMENTS	
Statement of Net Position	6
Statement of Revenues, Expenses and Changes in Net Position	7
Statement of Cash Flows	8
Notes to the Financial Statements	9-13
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>	14-15
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	16
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	17-18



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Central Lake Center Community Development District
Lake County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Central Lake Community Development District, Lake County, Florida ("District") as of and for the fiscal year ended September 30, 2017, and the related notes to the basic 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 District as of September 30, 2017, and the respective changes in financial position, and, where applicable, cash flows 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 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 June 25, 2018, 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 June 25, 2018, 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.

June 25, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Central Lake Community Development District, Lake County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2017. 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 \$125,130.
- The change in the District's total net position in comparison with the prior fiscal year was \$20,342, an increase. The key components of the District's net position and change in net position are reflected in the table in the basic financial analysis section.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of a statement of net position, a statement of revenues, expenses and changes in net position, a statement of cash flows, and notes to the financial statements.

Basic Financial Statements

The basic 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 basic financial statements report on the function of the District that is principally supported by user fees and charges.

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 revenues, expenses and changes in fund net position presents information on all revenues and expenses of the District and the change in net position.

The statement of cash flows presents information regarding changes in cash due to cash receipts and cash disbursements during the reporting period.

Proprietary Fund

The District maintains one type of proprietary fund, an enterprise fund. The District uses the enterprise fund to account for the operations of the water and sewer utility facilities within the District. As such it employs an economic resources measurement focus, the goal of which is to assess the change in its total economic resources over a period of time. This goal is accomplished through the use of the accrual basis of accounting, under which revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of the timing of cash receipts and disbursements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

BASIC 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 fiscal year ended September 30, 2017.

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

NET POSITION		SEPTEMBER 30,	
	2017	2016	
Current and other assets	\$ 352,911	\$ 192,291	
Capital assets, net of depreciation	1,300	2,600	
Total assets	354,211	194,891	
Current liabilities	229,081	90,103	
Total liabilities	229,081	90,103	
Net position			
Net investment in capital assets	1,300	2,600	
Unrestricted	123,830	102,188	
Total net position	\$ 125,130	\$ 104,788	

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

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,	
	2017	2016	
Operating revenues	\$ 603,013	\$ 518,111	
Operating expenses:			
Administrative and general	137,021	228,822	
Cost of sales and services	445,679	289,780	
Total operating expenses	582,700	518,602	
Operating Income	20,313	(491)	
Non-operating:			
Interest income	29	14	
Total non-operating	29	14	
Change in net position	20,342	(477)	
Net position - beginning	104,788	105,265	
Net position - ending	\$ 125,130	\$ 104,788	

The District's activities reflect the operations of the water and sewer facilities within the District. The cost of operations is covered primarily by charges to customers. The increase in operating revenues is primarily the result of an increase in the contribution in aid of construction (CIAC) fees and reserve and maintenance charges. The increase in in operating expenses is primarily the result of an increase in rent, plant repair and maintenance.

CAPITAL ASSETS

The District reported net capital assets of \$1,300. More detailed information about the District's capital assets is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to water and sewer operations for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, 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 the Central Lake Community Development District's Finance Department at 135 West Central Boulevard, Suite 320, Orlando, Florida, 32801.

**CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2017**

ASSETS

Current assets:

Cash and cash equivalents	\$ 275,389
Investments	2,493
Accounts receivable	55,207
Due from other	4,830
Prepaid expense	14,992
Total current assets	<u>352,911</u>

Noncurrent assets:

Capital assets:

Machinery and equipment	6,500
Less accumulated depreciation	<u>(5,200)</u>
Total capital assets (net of depreciation)	<u>1,300</u>
Total noncurrent assets	<u>1,300</u>
Total assets	<u>354,211</u>

LIABILITIES

Current liabilities:

Accounts payable	16,173
Other current liabilities	<u>212,908</u>
Total current liabilities	<u>229,081</u>

NET POSITION

Net investment in capital assets	1,300
Unrestricted	<u>123,830</u>
Total net position	<u>\$ 125,130</u>

See notes to the financial statements

**CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

OPERATING REVENUES	
Charges for sales and services	\$ 426,610
RAM fees	123,102
Miscellaneous revenue	<u>53,301</u>
Total operating revenues	<u>603,013</u>
OPERATING EXPENSES	
Administrative and general	137,021
Cost of sales and services	<u>445,679</u>
Total operating expenses	<u>582,700</u>
OPERATING INCOME	20,313
NON-OPERATING REVENUES (EXPENSES)	
Interest income	<u>29</u>
Total non-operating revenues	<u>29</u>
Change in net position	20,342
Total net position - beginning	<u>104,788</u>
Total net position - ending	<u><u>\$ 125,130</u></u>

See notes to the financial statements

CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT

**LAKE COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

CASH FLOW FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 590,839
Payments to suppliers	(448,368)
Net Cash Provided (Used) by Operating Activities	<u>142,471</u>
CASH FLOW FROM INVESTING ACTIVITIES	
Sale of investments	(27)
Interest income	29
Net Cash Provided (Used) by Investing Activities	<u>2</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	142,473
CASH AND CASH EQUIVALENTS - BEGINNING	<u>132,916</u>
CASH AND CASH EQUIVALENTS - ENDING	<u>\$ 275,389</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income	\$ 20,313
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Depreciation	1,300
(Increase) / decrease in accounts receivable	(7,344)
(Increase) / decrease in due from other	(4,830)
(Increase) / decrease in prepaid expenses	(5,946)
(Decrease) / increase in accounts payable	9,942
(Decrease) / increase in other current liabilities	129,036
Total adjustments	<u>122,158</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 142,471</u>

See notes to the financial statements

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

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Central Lake Community Development District ("District") was created on May 11, 2001 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Lake County Ordinance 2001-75. 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 purposes of financing and managing the planning, maintenance and operation of a water and wastewater system within the District in accordance with powers established by Florida Statute Chapter 190.

The District is governed by the Board of Supervisors ("the District") which is composed of five members. The Supervisors are elected on an at large basis 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. Certain District members are affiliated with Mission Inn Golf & Tennis Resort, Inc. ("Developer") at September 30, 2017.

The District has the final responsibility for:

1. Assessing and levying maintenance taxes and special 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 District ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the Board 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

Basis of Accounting

The District reports its activities and functions in an enterprise fund. The enterprise fund is used to account for the operation of a leased water and sewer utility system. The costs of providing services are recovered primarily through user charges.

Enterprise funds are proprietary funds. The measurement focus is based upon determination of net position, financial position and changes in cash flow. The generally accepted accounting principles used are those applicable to similar businesses in the private sector, thus, these funds are maintained on the accrual basis of accounting. Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) when the governing body has decided that periodic determination of net income is appropriate for capital maintenance, public management control, accountability, or other purposes. Revenues are recognized when earned and expenses are recognized when incurred. All assets and liabilities (whether current or noncurrent) associated with an activity are included in the statement of net position. The reported net position is segregated into net investment in capital assets, restricted and unrestricted assets.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges to customers for sales and services. Operating expenses of the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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).

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.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Inventories and Prepaid Items

Inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Capital Assets

Property and equipment are stated at cost. 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 acquisition value.

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.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Capital Assets (Continued)

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>
Machinery and equipment	5

Long-Term Obligations

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.

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).

Net Position

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. 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 – 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.

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

Investments

The District's investments were held as follows at September 30, 2017:

	Amortized Cost	Credit Risk	Maturities
Investment in Local Government Surplus Funds Trust			Average of the fund portfolio:
Fund (Florida PRIME)	\$ 2,493	S&P AAAM	51 days
Total Investments	<u>\$ 2,493</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2017 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Business-type activities</u>				
Capital assets, being depreciated				
Machinery and equipment	\$ 6,500	\$ -	\$ -	\$ 6,500
Total capital assets, being depreciated	<u>6,500</u>	<u>-</u>	<u>-</u>	<u>6,500</u>
Less accumulated depreciation for:				
Machinery and equipment	3,900	1,300	-	5,200
Total accumulated depreciation	<u>3,900</u>	<u>1,300</u>	<u>-</u>	<u>5,200</u>
Total capital assets, being depreciated, net	<u>2,600</u>	<u>(1,300)</u>	<u>-</u>	<u>1,300</u>
Business-type activities capital assets	<u>\$ 2,600</u>	<u>\$ (1,300)</u>	<u>\$ -</u>	<u>\$ 1,300</u>

NOTE 5 – RELATED PARTY TRANSACTIONS

Lease Agreement

The District leases a water and wastewater facility under a ten year term operating lease. During the prior fiscal year, the owner of the water and wastewater facility changed from Packing House By-Products, Co. (an affiliate of the Developer) to Sewer & Plant Investments, LLC. The current lease term expires in August 2026 with an additional four, ten year optional lease renewal clause whereby the lease will be automatically renewed unless six months' notice is given to cancel the lease. Lease payments are calculated each year based on a formula detailed in the lease agreement.

Lease expense for the facility totaled \$365,158 for the fiscal year ended September 30, 2017.

Future minimum rental payments under the lease are as follows:

Year ending September 30:		
2018	\$	150,000
2019		150,000
2020		150,000
2021		150,000
2022		150,000
2023		150,000
2024		150,000
2025		150,000
2026		150,000
Total	\$	<u>1,350,000</u>

NOTE 6 – RAM FEES

The District began assessing a \$2 / month Reserve and Maintenance ("RAM") fee on each equivalent residential connection ("ERC") of undeveloped lands in December 2014. The fee increased to \$4 per month in April 2016. The Board held a public hearing and adopted the fee via motion at the beginning of the current fiscal year. The fees are to cover maintenance costs for the idle sewer plant which is not yet being used due to undeveloped units. Such fees totaled \$123,102 during the current fiscal year which includes a receivable balance of \$6,352.

NOTE 7 – CONCENTRATION

The Developer owns substantially all of the property within the District. A significant portion of the District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE 8 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory 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, computer 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.



**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
Central Lake Community Development District
Lake 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 basic financial statements of Central Lake Community Development District, Lake County, Florida ("District") as of and for the fiscal year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 25, 2018.

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.

June 25, 2018



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

**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
Central Lake Community Development District
Lake County, Florida

We have examined Central Lake Community Development District, Lake 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, 2017. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the 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, 2017.

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 Central Lake Community Development District, Lake County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 25, 2018



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

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Central Lake Community Development District, Lake County, Florida ("District") as of and for the fiscal year ended September 30, 2017, and have issued our report thereon dated June 25, 2018.

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 Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 25, 2018, 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 Central Lake Community Development District, Lake County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Central Lake Community Development District, Lake 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.

June 25, 2018

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, 2016.

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, 2017.

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, 2017.

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, 2017 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. 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.

SECTION V

SECTION A

RESOLUTION 2018-04

THE ANNUAL APPROPRIATION RESOLUTION OF THE CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2018, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Central Lake Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

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

WHEREAS, the Board set **September 7, 2018**, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT;

Section 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Manager and

at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. That the District Manager's Proposed Budget, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2018 and/or revised projections for Fiscal Year 2019.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for Central Lake Community Development District for the Fiscal Year Ending September 30, 2019", as adopted by the Board of Supervisors on **September 7, 2018**.
- d. The final adopted budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Central Lake Community Development District, for the fiscal year beginning October 1, 2018, and ending September 30, 2019, the sum of \$_____ to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL WATER & SEWER FUND	\$ _____
TOTAL RAM REVENUE FUND	\$ _____
TOTAL ALL FUNDS	\$ _____

Section 3. Budget Amendments

Pursuant to Section 189.016, Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.

- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016 of the Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption.

Section 4. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 7th day of September, 2018.

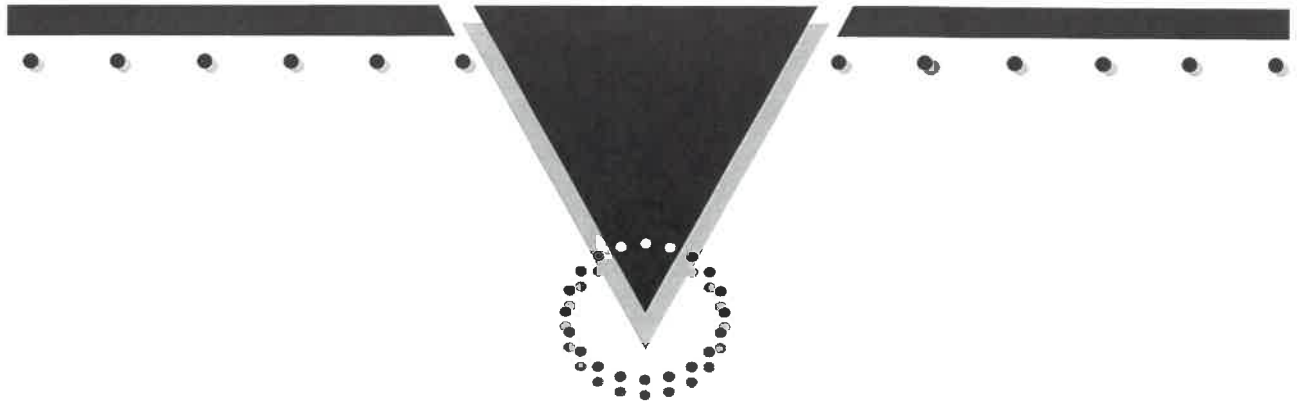
ATTEST:

**BOARD OF SUPERVISORS OF THE
CENTRAL LAKE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____

Its: _____



Central Lake
Community Development District

Proposed Budget
FY 2019



Table of Contents

1	<u>Water & Sewer Fund</u>
2-5	<u>Water & Sewer Narrative</u>
6	<u>Reservation & Maintenance Fund</u>
7-9	<u>Reservation & Maintenance Narrative</u>

CENTRAL LAKE
Community Development District

Water & Sewer Fund Budget
Fiscal Year 2019

ADOPTED BUDGET FY2018	ACTUAL THRU 07/31/18	NEXT 2 MONTHS	PROJECTED THRU 9/30/18	PROPOSED BUDGET FY2019
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REVENUES:

Water Revenue	\$150,000	\$114,220	\$25,780	\$140,000	\$150,000
Sewer Revenue	\$160,000	\$139,430	\$20,570	\$160,000	\$160,000
Wholesale Sewer Revenue - Boondocks	\$3,168	\$2,820	\$648	\$3,468	\$3,888
Wholesale Sewer Revenue - Lot Closings	\$12,780	\$20,232	\$4,224	\$24,456	\$24,500
Wholesale Sewer Revenue - School	\$4,500	\$3,954	\$546	\$4,500	\$4,500
Mission Inn Irrigation	\$6,600	\$3,943	\$957	\$4,900	\$6,600
Las Colinas HOA Irrigation	\$65,000	\$53,571	\$11,954	\$65,525	\$75,000
Miscellaneous Income	\$1,000	\$1,452	\$123	\$1,575	\$1,750
CIAC/Meter Fees	\$35,000	\$41,475	\$6,000	\$47,475	\$35,000
Interest	\$0	\$37	\$8	\$45	\$0

TOTAL REVENUES	\$438,048	\$381,133	\$70,811	\$451,944	\$461,238
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EXPENDITURES:

Administrative:

Attorney Fees	\$10,000	\$687	\$563	\$1,250	\$10,000
Engineering	\$3,500	\$0	\$500	\$500	\$3,500
Annual Audit	\$4,000	\$4,000	\$0	\$4,000	\$4,200
Management Fees	\$36,050	\$30,042	\$6,008	\$36,050	\$36,050
Information Technology	\$2,000	\$1,667	\$333	\$2,000	\$2,000
Telephone	\$250	\$0	\$0	\$0	\$250
Postage	\$2,000	\$1,027	\$223	\$1,250	\$1,500
Insurance	\$5,000	\$3,072	\$0	\$3,072	\$3,400
Printing & Binding	\$500	\$84	\$66	\$150	\$500
Legal Advertising	\$1,250	\$802	\$448	\$1,250	\$1,250
Office Supplies	\$750	\$74	\$26	\$100	\$500
Property Taxes	\$2,000	\$1,163	\$0	\$1,163	\$2,000
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Other Current Charges	\$2,150	\$2,258	\$440	\$2,698	\$2,500

Total Administrative	\$69,625	\$45,051	\$8,608	\$53,659	\$67,825
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Operations:

Electric	\$28,000	\$22,090	\$3,750	\$25,840	\$28,000
Testing	\$20,000	\$14,320	\$2,930	\$17,250	\$20,000
Sludge Pumping	\$11,250	\$7,140	\$4,110	\$11,250	\$15,000
Labor	\$10,000	\$7,195	\$1,439	\$8,634	\$10,000
Chemicals	\$7,200	\$1,548	\$452	\$2,000	\$7,200
Repairs	\$35,000	\$15,529	\$7,471	\$23,000	\$35,000
Mowing	\$2,000	\$920	\$300	\$1,220	\$2,000
Backup Fuel	\$1,500	\$0	\$250	\$250	\$1,500
Property Insurance	\$4,866	\$4,424	\$0	\$4,424	\$4,866
Dues, Licenses & Subscriptions	\$2,500	\$3,015	\$0	\$3,015	\$2,500
Quarterly Utility Maintenance	\$4,000	\$0	\$250	\$250	\$4,000
Plant Lease	\$232,107	\$126,875	\$171,278	\$298,153	\$253,347
Contingency	\$10,000	\$2,453	\$547	\$3,000	\$10,000

Total Operations	\$368,423	\$205,508	\$192,777	\$398,285	\$393,413
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TOTAL EXPENDITURES	\$438,048	\$250,559	\$201,384	\$451,944	\$461,238
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EXCESS REVENUES (EXPENDITURES)	\$0	\$130,574	(\$130,574)	\$0	\$0
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**CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT
WATER & SEWER BUDGET**

REVENUES:

WATER REVENUE

Represents charges for potable water consumption to the District's utility customers. The fee is based upon adopted rates set by the District's Board of Supervisors.

SEWER REVENUE

Represents charges for wastewater treatment to the District's utility customers. The monthly fee is \$36.75 per residential sewer account for customers connected to potable water and sewer service and \$42 per residential account for customers connected only to sewer service.

WHOLESALE SEWER REVENUE

Represents sewer only charged to **Town of Howey in the Hills**, for meter sewer from the School based on monthly usage and **Boondocks Restaurant** which pays a flat rate per month.

MISSION INN IRRIGATION

Represents all the irrigation water used for Mission Inn Resort property.

LAS COLINAS HOA IRRIGATION

Currently there are 20 accounts, which represent irrigation water used by the HOA.

MISCELLANEOUS INCOME

Each new account that is added to the Utility System or change in resident is charged an activation fee. The District anticipates 4 new/changed connections for Fiscal Year 2018, and the current rate is \$50 per account. Also, included in this category is meter installation.

CIAC/METER FEES

Each new account that is added to the Utility System is charged for Contribution in Aid of Construction (CIAC) and a meter fee and the current charges are as follows:

CIAC – Water	\$1,650
CIAC – Sewer	\$3,350
CIAC – Expansion	\$3,250
Meter Fee	\$475

EXPENDITURES:

ADMINISTRATIVE:

ATTORNEY FEES

The District's legal counsel will be providing general legal services, i.e. attendance and preparation for Board of Supervisors' meetings, review operating and maintenance contracts, etc. The expense will be split 50/50 with the RAM fund.

**CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT
WATER & SEWER BUDGET**

ENGINEERING

The District's Engineer will be providing general engineering services to the District, i.e., attendance and preparation for Board of Supervisors' meetings, review of invoices and requisitions and various projects assigned as directed by the Board of Supervisors and the District Manager.

ANNUAL AUDIT

The District is required by Florida Statutes to contract with an independent certified public account for an audit of its financial records on an annual basis. The District has contracted with Grau & Associates for this service.

MANAGEMENT FEES

The District has contracted with Governmental Management Services-Central Florida, LLC to provide Management, Accounting and Recording Secretary Services for the District. The services include, but not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reporting, annual audits, etc.

INFORMATION TECHNOLOGY

Represents costs related to District's accounting and information systems, District's website creation and maintenance, utility billing and electronic compliance with Florida Statutes and other electronic data requirements.

TELEPHONE

Telephone and fax expenses.

POSTAGE

The charges for the mailing of Board meeting agendas, checks for vendors, invoices for utility billing customers and any other required correspondence.

INSURANCE

The District currently has General Liability and Public Officials' coverages with Florida Insurance Alliance (FIA). FIA specialized in providing insurance coverage for governmental agencies. This expense will be split 50/50 with the RAM fund.

PRINTING & BINDING

Printing and binding agenda packages for Board meetings, printing of utility bills, stationary, envelopes, etc.

LEGAL ADVERTISING

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

OFFICE SUPPLIES

The District incurs charges for supplies that may need to be purchased during the fiscal year including copier and printer toner cartridges, paper, pens, file folders, labels, paper clips, binders and other such office supplies.

**CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT
WATER & SEWER BUDGET**

PROPERTY TAXES

The District currently has two folios with ad valorem taxes that are paid annual to Bob McKee, Lake County Tax Collector. This expense is split 50/50 with the RAM fund.

Parcel: 2620250003-000-01300

Parcel: 2720250001-000-02400

DUES, LICENSES & SUBSCRIPTIONS

The District is required to pay an annual fee to the Department of Economic Opportunity for \$175.

OTHER CURRENT CHARGES

Represents bank charges and any other expenses incurred during the fiscal year.

OPERATIONS:

ELECTRIC

The District currently has six (6) accounts with Duke Energy. They are as follows:

Account#	Address	Monthly Amount	Annual Amount
00740 48570	26325 Avenida Las Colinas Lift	\$20	\$240
76341 28598	10400 County Road 48, Wtr Trmt Plant	\$860	\$10,320
79672 47004	26325 Avenida Las Colinas Sewer Plant	\$800	\$9,600
80786 45368	10400 County Road 48, Waste Water Plant	\$1,000	\$12,000
81168 00490	9251 Avenida San Pablo Lift Station	\$20	\$240
92055 71123	26000 Avenida Las Colinas	\$65	\$780
	Contingency		\$1,820
Total			\$35,000

This expense will be allocated 80% to Water & Sewer (\$28,000) and 20% to RAM (\$7,000).

TESTING

The District has contracted with Plant Technicians, Inc. to provide monthly testing of the water.

Description	Monthly Amount	Annual Amount
Testing Service	\$825	\$9,900
Testing Service - Water Treatment Plant	\$430	\$5,160
Extra TSS Testing per Permit - Wastewater	\$100	\$1,200
Contingency		\$3,740
Total		\$20,000

SLUDGE PUMPING

The District must have sludge pumped from the plant, transported out for treatment and disposal.

**CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT
WATER & SEWER BUDGET**

LABOR

The District utilizes employees of Mission Inn Resort to perform various services on behalf of the District.

Description	Monthly Amount	Annual Amount
Onsite Contracted Services	\$720	\$8,634
Contingency		\$1,366
Total		\$10,000

CHEMICALS

The District purchases various chemicals used in conjunction with the wastewater treatment plant from The Dumont Company. This expense will be split 90/10 with the RAM fund.

REPAIRS

Represents all maintenance and repair work performed in the District water facility.

MOWING

The District utilizes employees of Mission Inn Resort to mow/maintain District property. This expense will be allocated 20% to Water & Sewer and 80% to RAM.

PROPERTY INSURANCE

The District currently has Property coverage with Florida Insurance Alliance (FIA). FIA specialized in providing insurance coverage for governmental agencies. This expense will be split 50/50 with the RAM fund.

DUES & LICENSES

Represents any necessary dues and licenses associated with the operation of the water and wastewater facility.

QUARTERLY UTILITY MAINTENANCE

The District has a contract to service the water system to insure reliability. The contract calls for service on a quarterly basis.

PLANT LEASE

The lease rent paid to Sewer & Water Plant Investments, LLC. Fee is paid as a fixed monthly amount of \$12,687.50, plus year end surplus revenues calculated based upon agreement with the District.

CONTINGENCY

Represents any unforeseen expenses not included in any of the other budgeted expense line items.

CENTRAL LAKE
Community Development District

Reservation & Maintenance Fund Budget
Fiscal Year 2019

ADOPTED BUDGET FY2018	ACTUAL THRU 07/31/18	NEXT 2 MONTHS	PROJECTED THRU 9/30/18	PROPOSED BUDGET FY2019
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REVENUES:

RAM Revenue	\$120,000	\$97,436	\$19,168	\$116,604	\$120,000
Miscellaneous Income	\$500	\$582	\$118	\$700	\$500

TOTAL REVENUES	\$120,500	\$98,018	\$19,286	\$117,304	\$120,500
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EXPENDITURES:

Administrative:

Attorneys Fees	\$10,000	\$687	\$563	\$1,250	\$10,000
Postage	\$100	\$0	\$10	\$10	\$100
Insurance	\$5,000	\$3,072	\$0	\$3,072	\$3,400
Legal Advertising	\$500	\$0	\$250	\$250	\$500
Property Taxes	\$1,500	\$1,163	\$0	\$1,163	\$1,500
Other Current Charges	\$1,000	\$0	\$125	\$125	\$1,000

Total Administrative	\$18,100	\$4,923	\$948	\$5,871	\$16,500
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Operations:

Electric	\$7,000	\$5,522	\$938	\$6,460	\$7,000
Repairs & Maintenance	\$5,000	\$0	\$250	\$250	\$5,000
Mowing	\$8,000	\$3,680	\$1,500	\$5,180	\$8,000
Property Insurance	\$4,866	\$4,424	\$0	\$4,424	\$4,866
Refuse Service	\$1,300	\$934	\$187	\$1,120	\$1,300
Operating Supplies	\$1,500	\$0	\$250	\$250	\$1,500
Chemicals	\$800	\$168	\$100	\$268	\$800
Permits	\$5,000	\$0	\$2,500	\$2,500	\$5,000
Reserves	\$68,934	\$0	\$0	\$0	\$70,534

Total Operations	\$102,400	\$14,728	\$5,724	\$20,453	\$104,000
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TOTAL EXPENDITURES	\$120,500	\$19,651	\$6,672	\$26,323	\$120,500
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EXCESS REVENUES (EXPENDITURES)	\$0	\$78,366	\$12,614	\$90,980	\$0
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**CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT
RESERVATION & MAINTENANCE BUDGET**

REVENUES:

RAM REVENUE

The District adopted a Reservation and Maintenance Fee ("RAM Fee"). The fee is \$4.00 per month per equivalent residential connection (ERC).

MISCELLANEOUS INCOME

Represents penalties on RAM accounts for late payment of monthly charges. The rate is 1.5% per month on outstanding balances.

EXPENDITURES:

ADMINISTRATIVE:

ATTORNEY FEES

The District's legal counsel will be providing general legal services, i.e. attendance and preparation for Board of Supervisors' meetings, review operating and maintenance contracts, etc. The expense will be split 50/50 with the Water & Sewer fund.

POSTAGE

The charges for the mailing of Board meeting agendas, checks for vendors, invoices for utility billing customers and any other required correspondence

INSURANCE

The District currently has General Liability and Public Officials' coverages with Florida Insurance Alliance (FIA). FIA specialized in providing insurance coverage for governmental agencies. This expense will be split 50/50 with the Water & Sewer fund.

LEGAL ADVERTISING

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

PROPERTY TAXES

The District currently has two folios with ad valorem taxes that are paid annual to Bob McKee, Lake County Tax Collector. This expense is split 50/50 with the Water & Sewer fund.

Parcel: 2620250003-000-01300

Parcel: 2720250001-000-02400

OTHER CURRENT CHARGES

Represents bank charges and any other expenses incurred during the fiscal year.

**CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT
RESERVATION & MAINTENANCE BUDGET**

OPERATIONS:

ELECTRIC

The District currently has six (6) accounts with Duke Energy. They are as follows:

Account#	Address	Monthly Amount	Annual Amount
00740 48570	26325 Avenida Las Colinas Lift	\$20	\$240
76341 28598	10400 County Road 48, Wtr Trmt Plant	\$860	\$10,320
79672 47004	26325 Avenida Las Colinas Sewer Plant	\$800	\$9,600
80786 45368	10400 County Road 48, Waste Water Plant	\$1,000	\$12,000
81168 00490	9251 Avenida San Pablo Lift Station	\$20	\$240
92055 71123	26000 Avenida Las Colinas	\$65	\$780
	Contingency		\$1,820
Total			\$35,000

This expense will be allocated 80% to Water & Sewer (\$28,000) and 20% to RAM (\$7,000).

REPAIRS & MAINTENANCE

Represents all maintenance and repair work performed in the facility.

MOWING

The District utilizes employees of Mission Inn Resort to mow/maintain District property. This expense will be allocated 20% to Water & Sewer and 80% to RAM.

PROPERTY INSURANCE

The District currently has Property coverage with Florida Insurance Alliance (FIA). FIA specialized in providing insurance coverage for governmental agencies. This expense will be split 50/50 with the Water & Sewer fund.

REFUSE SERVICE

The District has a contract with Waste Management for the rental of a dumpster.

Account#	Address	Monthly Amount	Annual Amount
16-45237-03006	10400 County Road 48 Treatment Plant	\$93	\$1,120
	Contingency		\$180
Total			\$1,300

OPERATING SUPPLIES

Represents estimated costs of any supplies purchased for onsite operations, repairs and maintenance not included in other budgeted line items.

CHEMICALS

The District purchases various chemicals used in conjunction with the wastewater treatment plant from The Dumont Company. This expense will be split 90/10 with the Water & Sewer fund.

**CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT
RESERVATION & MAINTENANCE BUDGET**

PERMITS

Represents estimated costs for any permit fees that may be required during the fiscal year.

RESERVES

Reserves for unanticipated items.

SECTION VI

**MISSION INN RESORT
BISHOP'S GATE SANITARY SEWER SYSTEM REVIEW
Proposal**

Engineer:

Booth, Ern, Straughan & Hiott, Inc.
902 North Sinclair Avenue
Tavares, Florida 32778
(352) 343-8481 Phone
(352) 343-8495 Fax

Client:

Bud Beucher
Mission Inn Resort
10400 County Road 48
Howey in the Hills, FL 34737
(352) 324-3919 - Phone
(352) 324-2636 - Fax
budbeucher@missioninnresort.com



PROJECT: Mission Inn Resort - Bishop's Gate Sanitary Sewer System Review
CLIENT: Mission Inn Resort
DATE: June 27, 2018

Scope of Services:

Booth, Ern, Straughan & Hiott, Inc., shall provide Engineering Services as required to complete the review of the Bishop's Gate proposed sanitary sewer system.

TASK I INITIAL REVIEW

Initial review of the plans, calculations, and/or supplementary information.

FEE: \$ 1,200.00

TASK II ADDITIONAL REVIEWS

Additional reviews of plans, calculations, and/or supplementary information required to be revised and resubmitted shall be billed on an hourly basis.

FEE: Hourly

PROJECT: Mission Inn Resort - Bishop's Gate Sanitary Sewer System Review
CLIENT: Mission Inn Resort
DATE: June 27, 2018

SUMMARY FEE SCHEDULE

TASK I	\$ 1,200.00
TASK II	\$ Hourly
TOTAL	\$ 1,200 +

This proposal/agreement does not include the following:

1. Reimbursables
2. Permitting
3. Application fees

6

**HOURLY RATE SCHEDULE
(2018)**

Professional Services shall be charged at the following rate schedule:

ENGINEERING

PROFESSIONAL ENGINEER (PRINCIPAL)	\$175.00/HOUR
PROFESSIONAL ENGINEER	\$145.00/HOUR
PROJECT ENGINEER	\$115.00/HOUR
ENGINEER TECHNICIAN I	\$105.00/HOUR
ENGINEER TECHNICIAN II	\$80.00/HOUR
BUILDING INSPECTOR	\$70.00/HOUR
CONSTRUCTION ENGINEER	\$90.00/HOUR
EXPERT TESTIMONY PROFESSIONAL ENGINEER	\$300.00/HOUR

SURVEYING

PROFESSIONAL SURVEYOR (PRINCIPAL)	\$160.00/HOUR
PROFESSIONAL SURVEYOR	\$125.00/HOUR
4 MAN FIELD CREW	\$195.00/HOUR
3 MAN FIELD CREW	\$155.00/HOUR
2 MAN FIELD CREW	\$130.00/HOUR
SURVEY TECHNICIAN I	\$100.00/HOUR
SURVEY TECHNICIAN II	\$80.00/HOUR
EXPERT TESTIMONY PROFESSIONAL SURVEYOR	\$300.00/HOUR

All printing for this project shall be billed out at the following rate schedule, plus sales tax:
(Outside Copying Services will be billed at cost)

Engineering Bond Copies

Black & White

11 x 17.....\$1.25
24 x 36.....\$2.50

Color Copies

11 x 17.....\$2.00
24 x 36.....\$6.00

Black & White Copies

8 ½ x 11.....\$0.10
8 ½ x 14.....\$0.10
11 x 17.....\$0.20

Color Copies

8 ½ x 11.....\$0.25
8 ½ x 14.....\$0.25
11 x 17.....\$0.45

Other Printing Services

24 x 36 Mylar.....\$12.00
24 x 36 Photo Paper, Color..... \$36.00
24 x 36 Foam Board.....\$30.00

Other Services

Fax/Scan.....\$0.05/Page
Postage (Fed-Ex, Certified Mail, Etc)...@ cost
Concrete Monuments..... \$11.00
Rebar..... \$2.00
Mileage (T/M Projects Only)..... \$0.59

TERMS AND CONDITIONS

I. GENERAL CONDITIONS

A. AGREEMENT:

These terms and conditions are attached to and made part of the proposal for services (the "Proposal for Services") by which Booth, Ern, Straughan & Hiott, Inc. ("BESH") has agreed to perform certain professional engineering and/or surveying services for and on behalf of _____ ("Client"). The Proposal for Services, these terms and conditions, the hourly rate schedule, and the executed authorization to proceed attached to these terms and conditions shall constitute a contract (hereinafter referred to as the "Agreement") for the provision of services by BESH to and on behalf of Client.

B. TERMINATION:

This Agreement may be terminated by either party by furnishing written notice to the other party at least thirty (30) days prior to the effective date of termination. In the event that this Agreement is terminated by either party, Client shall pay BESH for all services performed and expenses incurred through the date of termination.

C. DOCUMENTS:

ENGINEERING DOCUMENTS

All original drawings, computations, details, design calculations, and electronic media that result from engineering services performed by BESH pursuant to this Agreement are and at all times shall remain the property of BESH. Signed and sealed construction plans, pdf files and AutoCad files will be issued to the Client as needed for permitting, bidding and construction. In doing so, Client agrees that no additions, deletions, changes or revisions shall be made to any of said documents without the express written approval of BESH. If payment for services is not received in accordance with Section II.(C)(Payment) of this Agreement, BESH reserves the right not to release any documents until payment is made current.

SURVEYING DOCUMENTS

All original drawings, computations, details, design calculations, field notes, and electronic media that result from surveying services performed by BESH pursuant to this Agreement are and at all times shall remain the property of BESH. Signed and sealed surveys may be obtained for a period of time up to ninety (90) days after issuance of the survey, and certifications may be revised during that same period of time for a fee of \$50.00 for each revision. Upon payment in full for services completed, and within the same period of ninety (90) days, Client, at Client's expense, may obtain copies of any documents or reproducible copies of drawings. In doing so, Client agrees that no additions, deletions, changes or revisions shall be made to any of said documents without the express written approval of BESH. After ninety (90) days and within one hundred eighty (180) days following issuance of the survey, BESH will revise certifications and will visually inspect the subject property for the purpose of reissuing a signed and sealed survey, charging its then-current hourly rates for performing said services and reissuing the survey.

D. FEE RENEGOTIATION:

The Proposal for Services describes the specific services to be performed and tasks to be undertaken by BESH for and on behalf of Client, and states the fee (the contract price) for each service and task. Except as otherwise provided in this Agreement, the contract prices quoted in the Proposal for Services shall remain in effect for a period of two (2) years from the date of execution of this Agreement. After the expiration of two (2) years from the date hereof, the contract prices stated in the Proposal for Services shall be renegotiated between BESH and Client with respect to all services and tasks that have not been completed by that date. The hourly rates set forth in the hourly rate schedule that is part of this Agreement shall apply to all additional services requested by Client


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outside the scope of the services and tasks described in the Proposal for Services. Said hourly rates are applicable through December 31st of the year in which this Agreement was executed, and are subject to renegotiation on January 1 of each year thereafter.

E. REGULATORY REQUIREMENTS:

The contract prices and hourly rates set forth in this Agreement have been quoted based on all federal, state and local regulations in effect as of the date that the authorization to proceed work is signed by the latter of BESH and Client. If any of said regulations change during the permitting and design phase of this project, BESH reserves the right to increase fees for services that may be affected by regulatory changes upon written notice to the Client.

F. PERMIT ACQUISITION

BESH cannot guarantee the acquisition of any or all of the permits and/or approvals that shall be required for Client's project. BESH agrees that it shall exercise its best efforts try to obtain all of the necessary permits and/or approvals. Nevertheless, Client shall be responsible for payment of all consulting fees due BESH regardless of agency/governmental actions, including without limitation the failure of one or more governmental agencies to give the necessary approval for the project.

II. COMPENSATION

A. ADDITIONAL SERVICES:

BESH shall be fully compensated by Client for all additional services performed by BESH, including, without limitation, the following:

1. Changes made at Client's request to the scope of services defined in this Agreement.
2. Revisions made necessary as a result of changes to local, state or federal governmental requirements after the date of this Agreement.
3. Redesign per Client after preliminary design has been submitted to the relevant approving agency.

Client must sign a separate authorization to proceed form (a "Change Order") for each change in scope of services requested by Client before BESH is obligated to perform the revised scope of services.

B. OUT-OF-POCKET EXPENSES:

In addition to the fee schedule set forth in the Proposal for Services and the hourly rates to be charge for all additional services performed by BESH, BESH shall be reimbursed for all out-of-pocket expenses incurred by BESH, including, without limitation: blueprints, copies, plots, aerials, express deliveries, specialized postage, overnight courier services (such as Federal Express and UPS) and travel outside of the Central Florida area (greater than 25 miles from BESH's office located in Tavares, Florida). Printing and mileage expenses are set forth on the hourly rate schedule that is part of this Agreement. All other charges shall be billed to and paid by Client based on the actual costs incurred by BESH.

C. PAYMENT:

BESH shall submit invoices to Client on a semi-monthly (twice per month) basis. On each invoice, BESH will bill for its services in accordance with the hourly rate schedule included as part of this Agreement. The invoice also will identify the task or the tasks from the Proposal for Services on which BESH performed services during the billing period. If the Proposal for Services states a lump sum dollar figure for any particular task, the lump sum amount will represent a "not to exceed" figure for the task in question, and BESH will continue to bill by the hour for its services on that task until the "not to exceed" figure has been billed in full. Thereafter, unless the scope of services to be


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performed by BESH pursuant to said task has been changed and the compensation to be paid to BESH has been modified pursuant to Section II.A. of these Terms and Conditions, BESH will continue to perform its services under that task without additional charges for its services until BESH has performed all work required by that task. Client shall notify BESH in writing within ten (10) days from the date of the invoice if Client has any questions about the services performed or the charges for those services as reflected on the invoice. Client waives any and all challenges to the services performed and the charges for those services not raised within said ten (10) day timeframe. All invoices shall be due and payable in full within fourteen (14) days from the date of the invoice. All unpaid balances that remain unpaid after fourteen (14) days from the date of the invoice shall be subject to interest on the unpaid balance at the rate of 1.5% per month.

All outstanding invoices shall be paid in full by Client prior to plan submittal to any permitting agency, preparation of Final Plans for building purposes, Final Recording of Record Plat, and/or Final Certification of Completion to state and local agencies. BESH shall have no obligation under this Agreement to submit or prepare any of the foregoing materials unless and until Client complies with this requirement. In addition, in the event that any balance remains unpaid for at least 45 days from the date of the invoice which included the unpaid balance, BESH shall have the right to terminate any and all further work on the project until Client has paid said balance in full.

III. MISCELLANEOUS

A. FORCE MAJEURE:

BESH shall not be liable for any delays or failure in performance due to contingencies beyond BESH's reasonable control including, without limitation, acts of God, war, fire, explosion, flood, epidemic, severe weather, earthquake, rainstorm, riots, theft, accidents, strike, work stoppage, acts or regulations of a governmental entity, shortages of vehicles, fuel, power, labor or material, delays of other companies or contractors, or any other causes whatsoever whether similar or dissimilar to those previously enumerated. In the event of delay caused by any of the foregoing, BESH's time for performance shall be extended for such time as may be reasonably necessary to enable BESH to perform.

B. LIMITATION OF LIABILITY:

UNDER NO CIRCUMSTANCES SHALL BESH BE LIABLE FOR ANY SPECIAL, INCIDENTAL, INDIRECT OR CONSEQUENTIAL DAMAGES, INCLUDING WITHOUT LIMITATION LOST PROFITS, LIQUIDATED DAMAGES, DELAYS, LOSS OF PRODUCTIVITY, INEFFICIENCY, LOSS OF GOOD WILL, OR ANY OTHER DAMAGES WHICH ARE SPECIAL, INCIDENTAL, INDIRECT OR CONSEQUENTIAL. THE LIABILITY OF BESH TO CLIENT, FOR ANY CAUSE OR COMBINATION OF CAUSES ARISING OUT OF OR RELATED TO THIS AGREEMENT, SHALL BE LIMITED TO THE TOTAL AMOUNT OF THE COMPENSATION PAID BY CLIENT TO BESH PURSUANT TO THIS AGREEMENT.

C. ENTIRE AGREEMENT:

This Agreement constitutes the entire agreement between BESH and Client and supercedes any and all prior or contemporaneous understandings, representations and agreements, oral or written. No amendment, modification or waiver hereof will be binding on BESH unless made in writing and duly executed by an authorized representative of BESH.

D. WAIVER:

The failure of BESH to enforce any provision of this Agreement or to exercise any right accruing through the default of the Client hereunder, shall not constitute a waiver of any other rights of BESH with respect to this Agreement.


INIT.

E. COSTS AND ATTORNEY'S FEES:

In the event of any litigation to enforce the terms of this Agreement, BESH shall be entitled to recover court costs and reasonable attorney's fees for all proceedings, including at the trial court level, on appeal, and in connection with bankruptcy court proceedings. In the event that BESH retains the services of an attorney to collect from Client any sums due hereunder, BESH shall be entitled to recover from Client all fees and costs incurred with said attorney, whether suit is brought or not.

F. GOVERNING LAW; VENUE:

This Agreement shall be governed by and construed under the laws of the State of Florida. Venue for any proceeding based upon this Agreement shall lie exclusively in the state court of competent jurisdiction in Lake County, Florida.

G. SEVERABILITY:

If any provision of this Agreement is held invalid or otherwise unenforceable, the enforceability of the remaining provisions shall not be impaired thereby but rather this Agreement shall be construed as if not containing the particular invalid or unenforceable provision or provisions and the rights and obligations of the parties shall be construed and enforced accordingly.

**H. STATEMENT REGARDING DESIGN PROFESSIONALS
(ABSENCE OF LIABILITY).**

THIS AGREEMENT HAS BEEN ENTERED INTO BETWEEN CLIENT AND BESH. CLIENT ACKNOWLEDGES AND AGREES THAT THE INDIVIDUAL EMPLOYEES AND AGENTS OF BESH, INCLUDING WITHOUT LIMITATION THE DESIGN PROFESSIONALS WHO ARE EMPLOYEES OR AGENTS OF BESH, ARE NOT PARTIES TO THIS AGREEMENT. PURSUANT TO SECTION 558.0035, FLORIDA STATUTES, THE INDIVIDUAL EMPLOYEES OR AGENTS OF BESH (INCLUDING WITHOUT LIMITATION ALL ENGINEERS, SURVEYORS, AND OTHER DESIGN PROFESSIONALS WHO ARE EMPLOYEES OR AGENTS OF BESH), SHALL NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE ARISING OUT OF OR RELATED TO ANY WORK PERFORMED BY SAID EMPLOYEES OR AGENTS PURSUANT TO THIS AGREEMENT.

AUTHORIZATION TO PROCEED

**PROPOSAL FOR ENGINEERING, SURVEYING & PERMITTING SERVICES
AS DESCRIBED IN THE ATTACHED PROPOSAL**

To acknowledge your agreement with the terms and conditions set forth in this Agreement (consisting of the Proposal for Services, the Terms and Conditions, the Hourly Rate Schedule and this Authorization to Proceed), and to provide Booth, Ern, Straughan & Hiott, Inc. (BESH) with Client's authorization to proceed with the work described in the Agreement, please fill out and sign the Authorization to Proceed below and return it to our office. We will schedule the work upon receipt of the executed Authorization to Proceed. The contract prices, hourly rates, and costs for printing and similar expenses set forth in this Agreement shall be valid for ninety (90) days from the date of this proposal. If this Agreement is not accepted by Client within said period of ninety (90) days, BESH reserves the right to modify any and all of the contract prices, hourly rates and cost figures set forth herein.

Retainer Amount: \$

0

THIS PROPOSAL/AGREEMENT ACCEPTED THIS 16 DAY OF July, 2018.

Booth, Ern, Straughan & Hiott, Inc.

Client

Signature _____

Signature _____

By: _____

By: _____

Title: _____

Title: _____

Bud Beucher

Bud Beucher

Chairman CLCDD

CLIENT INFORMATION FORM

To assist Booth, Ern, Straughan & Hiott, Inc., to prepare the requested proposal, please complete the information below:

PRINT NAME & TITLE: Bud Beucher chairman
COMPANY NAME: Central Lake Community Development District
BILLING ADDRESS: 10400 CR 48 Hwy-10-the-Hills, Fl.
34737
PHONE: 352-324-3919
FAX: 352-324-2636
E-MAIL: BudBeucher@MissionInnResort.com
DATE: 7-16-2018
CLIENT REPRESENTATIVE: _____

IS CLIENT THE OWNER OF THE SUBJECT PROPERTY?:

YES: _____

NO: X

(If no, Booth, Ern, Straughan & Hiott, Inc., reserves the right to require a retainer prior to commencing services.)

Is the property accessible? If gated/locked, who shall BESH contact to gain access to the property?

NAME AND PHONE NUMBER: see open 24 hrs - 7 days

I HEREBY CERTIFY THAT THE ABOVE INFORMATION IS TRUE TO THE BEST OF MY KNOWLEDGE.

SIGNATURE: Bud Beucher

SECTION VII



Florida Department of Environmental Protection

Twin Towers Office Bldg., 2600 Blair Stone Road, Tallahassee, Florida 32399-2400

NOTIFICATION/APPLICATION FOR CONSTRUCTING A DOMESTIC WASTEWATER COLLECTION/TRANSMISSION SYSTEM

PART I - GENERAL

Subpart A: Permit Application Type

Permit Application Type (mark one only)	EDUs Served	Application Fee*	"X"
Are you applying for an individual permit for a domestic wastewater collection/transmission system? Note: an EDU is equal to 3.5 persons. Criteria for an individual permit are contained in Rule 62-604.600(7), F.A.C.	≥ 10	\$500	<input type="checkbox"/>
	< 10	\$300	<input checked="" type="checkbox"/>
Is this a Notice of Intent to use the general permit for wastewater collection/transmission systems? Criteria for qualifying for a general permit are contained in Rule 62-604.600(6), F.A.C. Projects not meeting the criteria in Rule 62-604.600(6), F.A.C., must apply for an individual permit.	N/A	\$250	<input type="checkbox"/>

*Note: Each non-contiguous project (i.e., projects that are not interconnected or are not located on adjacent streets or in the same neighborhood) requires a separate application and fee.

Subpart B: Instructions

- This form shall be completed for all domestic wastewater collection/transmission system construction projects as follows:
 - If this is a Notice of Intent to use the general permit, this notification shall be submitted to the Department **at least 30 days prior to initiating construction.**
 - If this is an application for an individual permit, the permit must be obtained prior to initiating construction.
- One copy of the completed form shall be submitted to the appropriate DEP district office or delegated local program along with the appropriate fee, and one copy of the following supporting documents. Checks should be made payable to the Florida Department of Environmental Protection, or the name of the appropriate delegated local program.
 - If this is a Notice of Intent to use the general permit, attach a site plan or sketch showing the size and approximate location of new or altered gravity sewers, pump stations and force mains; showing the approximate location of manholes and isolation valves; and showing how the proposed project ties into the existing or proposed wastewater facilities. The site plan or sketch shall be signed and sealed by a professional engineer registered in Florida.
 - If this is an application for an individual permit, one set of plans and specifications shall be submitted with this application, or alternatively, an engineering report shall be submitted. Plans and specifications and engineering reports shall be prepared in accordance with the applicable provisions of Chapters 10 and 20 of *Recommended Standards for Wastewater Facilities*. The plans and specifications or engineering report shall be signed and sealed by a Professional Engineer registered in Florida.
- All information shall be typed or printed in ink. Where attached sheets (or other technical documentation) are utilized in lieu of the blank spaces provided, indicate appropriate cross-references on the form. For Items (1) through (4) of Part II of this application form, if an item is not applicable to your project, indicate "NA" in the appropriate space provided.

PART II – PROJECT DOCUMENTATION

(1) Collection/Transmission System Permittee

Name Ben Paulhun Title President
 Company Name Bishops Gate Homeowners' Association.
 Address 26945 Bella Vista Drive
 City Howey in the Hills State Fl Zip 34737
 Telephone 314.503.1230 Fax _____ Email benp@bgss.com

(2) General Project Information

Project Name Bishops Gate HOA Sanitary Sewer Collection/Transmission System
 Location: County Lake City N/A Section 21 Township 20S Range 25E
 Project Description and Purpose (including pipe length, range of pipe diameter, total number of manholes, and total number of pump stations) 3 private low pressure duplex pump stations, XX-lf~1.25" SDR-9 HDPE FM, XX-lf~2" SDR-11 HDPE FM, XX-lf~3" SDR-11 HDPE FM, XX-lf 4"~SDR-11 HDPE FM, and XX-lf 8"~SDR-11 HDPE FM, 2-ea Ex MH's to be modified, X-ea ARV/VRV's, and 14-Flushing Connections
 Estimated date for: Start of construction 1/15/19 Completion of construction 3/15/19
 Connections to existing system or treatment plant 3/15/19

(3) Project Capacity

A = Type of Unit	B = Number of Units	C = Population Per Unit	D = Total Population (Columns B x C)	E = Per Capita Flow	F = Total Average Daily Flow (Columns D x E)	G = Peak hour flow
Single-Family Home						
Mobile Home						
Apartment						
Commercial, Institutional, or Industrial Facility*						
Total						

* Description of commercial, institutional, and industrial facilities and explanation of method used to estimate per capita flow for these facilities:
 50 employees (40 existing + 10 new employees) x 15 gpd/employee = 750 gpd.. Where 1 ERU = 350 gpd, This gives 2.14 ERU's. Peak hour = ADF/8hr day x PF 2 = 188 gph

(4) Pump Station Data (attached additional sheets as necessary)

Location	Type	Estimated Flow to the Station (GPD)			Operating Conditions [GPM @ FT (TDH)]
		Maximum	Average	Minimum	
LS#10	grinder duplex			0	29 @ 84' TDH
LS#16	grinder duplex			0	
LS#17	grinder duplex			0	

(5) Collection/Transmission System Design Information

- A. This information must be completed for all projects by the applicant's professional engineer, and if applicable, those professional engineers in other disciplines who assisted with the design of the project.

If this project has been designed to comply with the standards and criteria listed below, the engineer shall initial in ink before the standards or criteria. If any of the standards or criteria do not apply to this project or if this project has not been designed to comply with the standards or criteria, mark "X" before the appropriate standard or criteria and provide an explanation, including any applicable rule references, in (5)B. below.

Note, if the project has not been designed in accordance with the standards and criteria set forth in Rules 62-604.400(1) and (2), F.A.C., an application for an individual permit shall be submitted. However, if Rules 62-604.400(1) and (2), F.A.C., specifically allow for another alternative that will result in an equivalent level of reliability and public health protection, the project can be constructed using the general permit.

General Requirements

- _____ 1. The project is designed based on an average daily flow of 100 gallons per capita plus wastewater flow from industrial plants and major institutional and commercial facilities unless water use data or other justification is used to better estimate the flow. The design includes an appropriate peaking factor, which covers I/I contributions and non-wastewater connections to those service lines. [RSWF 11.243]
- _____ 2. Procedures are specified for operation of the collection/transmission system during construction. [RSWF 20.15]
- _____ 3. The project is designed to be located on public right-of-ways, land owned by the permittee, or easements and to be located no closer than 100 feet from a public drinking water supply well and no closer than 75 feet from a private drinking water supply well; or documentation is provided in Part II.(5)B., showing that another alternative will result in an equivalent level of reliability and public health protection. [62-604.400(1)(b) and (c), F.A.C.]
- _____ 4. The project is designed with no physical connections between a public or private potable water supply system and a sewer or force main and with no water pipes passing through or coming into contact with any part of a sewer manhole. [RSFW 38.1 and 48.5]
- _____ 5. The project is designed to preclude the deliberate introduction of storm water, surface water, groundwater, roof runoff, subsurface drainage, swimming pool drainage, air conditioning system condensate water, non-contact cooling water except as provided by Rule 62-610.668(1), F.A.C., and sources of uncontaminated wastewater, except to augment the supply of reclaimed water in accordance with Rule 62-610.472(3)(c), F.A.C. [62-604.400(1)(d), F.A.C.]
- _____ 6. The project is designed so that all new or relocated, buried sewers and force mains, are located in accordance with the separation requirements from water mains and reclaimed water lines of Rules 62-604.400(2)(g)(h) and (i) and (3), F.A.C. Note, if the criteria of Rules 62-604.400(2)(g) 4. or (2)(i) 3., F.A.C., are used, describe in Part II.C. alternative construction features that will be provided to afford a similar level of reliability and public health protection. [62-604.400(2)(g), (h), and (i) and (3), F.A.C.]

Gravity Sewers

- _____ 7. The project is designed with no public gravity sewer conveying raw wastewater less than 8 inches in diameter. [RSWF 33.1]
 - _____ 8. The design considers buoyancy of sewers, and appropriate construction techniques are specified to prevent flotation of the pipe where high groundwater conditions are anticipated. [RSWF 33.3]
 - _____ 9. All sewers are designed with slopes to give mean velocities, when flowing full, of not less than 2.0 feet per second, based on Manning's formula using an "n" value of 0.013; or if it is not practicable to maintain these minimum slopes and the depth of flow will be 0.3 of the diameter or greater for design average flow, the owner of the system has been notified that additional sewer maintenance will be required. The pipe diameter and slope are selected to obtain the greatest practical velocities to minimize solids deposition problems. Oversized sewers are not specified to justify flatter slopes. [RSWF 33.41, 33.42, and 33.43]
 - _____ 10. Sewers are designed with uniform slope between manholes. [RWSF 33.44]
 - _____ 11. Where velocities greater than 15 fps are designed, provisions to protect against displacement by erosion and impact are specified. [RSWF 33.45]
 - _____ 12. Sewers on 20% slopes or greater are designed to be anchored securely with concrete, or equal, anchors spaced as follows: not over 36 feet center to center on grades 20% and up to 35%; not over 24 feet center to center on grades 35% and up to 50%; and not over 16 feet center to center on grades 50% and over. [RSWF 33.46]
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- _____ 13. Sewers 24 inches or less are designed with straight alignment between manholes. Where curvilinear sewers are proposed for sewers greater than 24 inches, the design specifies compression joints; ASTM or specific pipe manufacturer's maximum allowable pipe joint deflection limits are not exceeded; and curvilinear sewers are limited to simple curves which start and end at manholes. [RSWF 33.5]
 - _____ 14. Suitable couplings complying with ASTM specifications are required for joining dissimilar materials. [RSWF 33.7]
 - _____ 15. Sewers are designed to prevent damage from superimposed loads. [RSWF 33.7]

- _____ 16. Appropriate specifications for the pipe and methods of bedding and backfilling are provided so as not to damage the pipe or its joints, impede cleaning operations and future tapping, nor create excessive side fill pressures and ovalation of the pipe, nor seriously impair flow capacity. [RSWF 33.81]
- _____ 17. Appropriate deflection tests are specified for all flexible pipe. Testing is required after the final backfill has been in place at least 30 days to permit stabilization of the soil-pipe system. Testing requirements specify: 1) no pipe shall exceed a deflection of 5%; 2) using a rigid ball or mandrel for the deflection test with a diameter not less than 95% of the base inside diameter or average inside diameter of the pipe, depending on which is specified in the ASTM specification, including the appendix, to which the pipe is manufactured; and 3) performing the test without mechanical pulling devices. [RSWF 33.85]
- _____ 18. Leakage tests are specified requiring that: 1) the leakage exfiltration or infiltration does not exceed 200 gallons per inch of pipe diameter per mile per day for any section of the system; 2) exfiltration or infiltration tests be performed with a minimum positive head of 2 feet; and 3) air tests, as a minimum, conform to the test procedure described in ASTM C-828 for clay pipe, ASTM C 924 for concrete pipe, ASTM F-1417 for plastic pipe, and for other materials appropriate test procedures. [RSWF 33.93, 33.94, and 33.95]
- _____ 19. If an inverted siphon is proposed, documentation of its need is provided in Part II.C. Inverted siphons are designed with: 1) at least two barrels; 2) a minimum pipe size of 6 inches; 3) necessary appurtenances for maintenance, convenient flushing, and cleaning equipment; and 4) inlet and discharge structures having adequate clearances for cleaning equipment, inspection, and flushing. Design provides sufficient head and appropriate pipe sizes to secure velocities of at least 3.0 fps for design average flows. The inlet and outlet are designed so that the design average flow may be diverted to one barrel, and that either barrel may be cut out of service for cleaning. [RSWF 35]

Manholes

- _____ 20. The project is designed with manholes at the end of each line; at all changes in grade, size, or alignment; at all intersections; and at distances not greater than 400 feet for sewers 15 inches or less and 500 feet for sewers 18 inches to 30 inches, except in the case where adequate modern cleaning equipment is available at distances not greater than 600 feet. [RSWF 34.1]
- _____ 21. Design requires drop pipes to be provided for sewers entering manholes at elevations of 24 inches or more above the manhole invert. Where the difference in elevation between the incoming sewer and the manhole invert is less than 24 inches, the invert is designed with a fillet to prevent solids deposition. Inside drop connections (when necessary) are designed to be secured to the interior wall of the manhole and provide access for cleaning. Design requires the entire outside drop connection be encased in concrete. [RSWF 34.2]
- _____ 22. Manholes are designed with a minimum diameter of 48 inches and a minimum access diameter of 22 inches. [RSWF 34.3]
- _____ 23. Design requires that a bench be provided on each side of any manhole channel when the pipe diameter(s) are less than the manhole diameter and that no lateral sewer, service connection, or drop manhole pipe discharges onto the surface of the bench. [RSWF 34.5]
- _____ 24. Design requires: 1) manhole lift holes and grade adjustment rings be sealed with non-shrinking mortar or other appropriate material; 2) inlet and outlet pipes be joined to the manhole with a gasketed flexible watertight connection or another watertight connection arrangement that allows differential settlement of the pipe and manhole wall; and 3) watertight manhole covers be used wherever the manhole tops may be flooded by street runoff or high water. [RSWF 34.6]
- _____ 25. Manhole inspection and testing for watertightness or damage prior to placing into service are specified. Air testing, if specified for concrete sewer manholes, conforms to the test procedures described in ASTM C-1244. [RSWF 34.7]
- _____ 26. Electrical equipment specified for use in manholes is consistent with Item 46 of this checklist. [RSWF 34.9]

Stream Crossings

- _____ 27. Sewers and force mains entering or crossing streams are designed to be constructed of ductile iron pipe with mechanical joints or so they will remain watertight and free from changes in alignment or grade. Appropriate materials which will not readily erode, cause siltation, damage pipe during placement, or corrode the pipe are specified to backfill the trench. [RSWF 36.21 and 48.5]

- _____ 28. Stream crossings are designed to incorporate valves or other flow regulating devices (which may include pump stations) on the shoreline or at such distances from the shoreline to prevent discharge in the event the line is damaged. [62-604.400(2)(k)5., F.A.C.]
- _____ 29. Sewers and force mains entering or crossing streams are designed at a sufficient depth below the natural bottom of the stream bed to protect the line. At a minimum, the project is designed with subaqueous lines to be buried at least three feet below the design or actual bottom, whichever is deeper, of a canal and other dredged waterway or the natural bottom of streams, rivers, estuaries, bays, and other natural water bodies; or if it is not practicable to design the project with less than three-foot minimum cover, alternative construction features (e.g. a concrete cap, sleeve, or some other properly engineered device to insure adequate protection of the line) are described in Part II.C. [62-604.400(2)(k)1., F.A.C., and RSWF 36.11]
- _____ 30. Specifications require permanent warning signs be placed on the banks of canals, streams, and rivers clearly identifying the nature and location (including depths below design or natural bottom) of subaqueous crossings and suitably fixed signs be placed at the shore, for subaqueous crossings of lakes, bays, and other large bodies of water, and in any area where anchoring is normally expected. [62-604.400(2)(k)2., F.A.C.]
- _____ 31. Provisions for testing the integrity of subaqueous lines are specified. [62-604.400(2)(k)4., F.A.C.]
- _____ 32. Supports are designed for all joints in pipes utilized for aerial crossings and to prevent overturning and settlement. Expansion jointing is specified between above ground and below ground sewers and force mains. The design considers the impact of floodwaters and debris. [RSWF 37 and 48.5]
- _____ 33. Aerial crossings are designed to maintain existing or required navigational capabilities within the waterway and to reserve riparian rights of adjacent property owners. [62-604.400(2)(k)3., F.A.C.]

Pump Stations

- _____ 34. In areas with high water tables, pump stations are designed to withstand flotation forces when empty. When siting the pump station, the design considers the potential for damage or interruption of operation because of flooding. Pump station structures and electrical and mechanical equipment are designed to be protected from physical damage by the 100-year flood. Pump stations are designed to remain fully operational and accessible during the 25-year flood unless lesser flood levels are appropriate based on local considerations, but not less than the 10-year flood. [62-604.400(2)(e), F.A.C.]
 - _____ 35. Pump stations are designed to be readily accessible by maintenance vehicles during all weather conditions. [RSWF 41.2]
 - _____ 36. Wet well and pump station piping is designed to avoid operational problems from the accumulation of grit. [RSWF 41.3]
 - _____ 37. Dry wells, including their superstructure, are designed to be completely separated from the wet well. Common walls are designed to be gas tight. [RSWF 42.21]
 - _____ 38. The design includes provisions to facilitate removing pumps, motors, and other mechanical and electrical equipment. [RSWF 42.22]
-

- _____ 39. The design includes provisions for: 1) suitable and safe means of access for persons wearing self-contained breathing apparatus are provided to dry wells, and to wet wells; 2) stairway access to wet wells more than 4 feet deep containing either bar screens or mechanical equipment requiring inspection or maintenance; 3) for built-in-place pump stations, a stairway to the dry well with rest landings at vertical intervals not to exceed 12 feet; 4) for factory-built pump stations over 15 feet deep, a rigidly fixed landing at vertical intervals not to exceed 10 feet unless a manlift or elevator is provided; and 5) where a landing is used, a suitable and rigidly fixed barrier to prevent an individual from falling past the intermediate landing to a lower level. If a manlift or elevator is provided, emergency access is included in the design. [RSWF 42.23]
- _____ 40. Specified construction materials are appropriate under conditions of exposure to hydrogen sulfide and other corrosive gases, greases, oils, and other constituents frequently present in wastewater. [RSWF 42.25]
- _____ 41. Except for low-pressure grinder or STEP systems, multiple pumps are specified, and each pump has an individual intake. Where only two units are specified, they are of the same size. Specified units have capacity such that, with any unit out of service, the remaining units will have capacity to handle the design peak hourly flow. [RSWF 42.31 and 42.36]
- _____ 42. Bar racks are specified for pumps handling wastewater from 30 inch or larger diameter sewers. Where a bar rack is specified, a mechanical hoist is also provided. The design includes provisions for appropriate protection from clogging for small pump stations. [RSWF 42.322]
- _____ 43. Pumps handling raw wastewater are designed to pass spheres of at least 3 inches in diameter. Pump suction and discharge openings are designed to be at least 4 inches in diameter. [RSWF 42.33] (Note, this provision is not applicable to grinder pumps.)
- _____ 44. The design requires pumps be placed such that under normal operating conditions they will operate under a positive suction head, unless pumps are suction-lift pumps. [RSWF 42.34]
- _____ 45. The design requires: 1) pump stations be protected from lightning and transient voltage surges; and 2) pump stations be equipped with lighting arrestors, surge capacitors, or other similar protection devices and phase protection. Note, pump stations serving a single building are not required to provide surge protection devices if not necessary to protect the pump station. [62-604.400(2)(b), F.A.C.]
- _____ 46. The design requires 1) electrical systems and components (e.g., motors, lights, cables, conduits, switch boxes, control circuits, etc.) in raw wastewater wet wells, or in enclosed or partially enclosed spaces where hazardous concentrations of flammable gases or vapors may be present, comply with the National Electrical Code requirements for Class I Group D, Division 1 locations; 2) electrical equipment located in wet wells be suitable for use under corrosive conditions; 3) each flexible cable be provided with a watertight seal and separate strain relief; 4) a fused disconnect switch located above ground be provided for the main power feed for all pump stations; 5) electrical equipment exposed to weather to meet the requirements of weatherproof equipment NEMA 3R or 4; 6) a 110 volt power receptacle to facilitate maintenance be provided inside the control panel for pump stations that have control panels outdoors; and 7) ground fault interruption protection be provided for all outdoor outlets. [RSWF 42.35]
- _____ 47. The design requires a sump pump equipped with dual check valves be provided in dry wells to remove leakage or drainage with discharge above the maximum high water level of the wet well. [RSWF 42.37]
- _____ 48. Pump station design capacities are based on the peak hourly flow and are adequate to maintain a minimum velocity of 2 feet per second in the force main. [RSWF 42.38]
- _____ 49. The design includes provisions to automatically alternate the pumps in use. [RSWF 42.4]
- _____ 50. The design requires: 1) suitable shutoff valves be placed on the suction line of dry pit pumps; 2) suitable shutoff and check valves be placed on the discharge line of each pump (except on screw pumps); 3) a check valve be located between the shutoff valve and the pump; 4) check valves be suitable for the material being handled; 5) check valves be placed on the horizontal portion of discharge piping (except for ball checks, which may be placed in the vertical run); 6) all valves be capable of withstanding normal pressure and water hammer; and 7) all shutoff and check valves be operable from the floor level and accessible for maintenance. [RSWF 42.5]
- _____ 51. The effective volume of wet wells is based on design average flows and a filling time not to exceed 30 minutes unless the facility is designed to provide flow equalization. The pump manufacturer's duty cycle recommendations were utilized in selecting the minimum cycle time. [RSWF 42.62]
- _____ 52. The design requires wet well floors have a minimum slope of 1 to 1 to the hopper bottom and the horizontal area of hopper bottoms be no greater than necessary for proper installation and function of the inlet. [RSWF 42.63]

- _____ 53. For covered wet wells, the design provides for air displacement to the atmosphere, such as an inverted "j" tube or other means. [RSWF 42.64]
- _____ 54. The design provides for adequate ventilation all pump stations; mechanical ventilation where the dry well is below the ground surface; permanently installed ventilation if screens or mechanical equipment requiring maintenance or inspection are located in the wet well. Pump stations are designed with no interconnection between the wet well and dry well ventilation systems. [RSWF 42.71]
- _____ 55. The design requires all intermittently operated ventilation equipment to be interconnected with the respective pit lighting system and the manual lighting/ventilation switch to override the automatic controls. [RSWF 42.73]
- _____ 56. The design requires the fan wheels of ventilation systems be fabricated from non-sparking material and automatic heating and dehumidification equipment be provided in all dry wells. [RSWF 42.74]
- _____ 57. If wet well ventilation is continuous, design provides for at least 12 complete 100% fresh air changes per hour; if wet well ventilation is intermittent, design provides for at least 30 complete 100% fresh air changes per hour; and design requires air to be forced into wet wells by mechanical means rather than solely exhausted from the wet well. [RSWF 42.75]
- _____ 58. If dry well ventilation is continuous, design provides at least 6 complete 100% fresh air changes per hour; and dry well ventilation is intermittent, design provides for at least 30 complete 100% fresh air changes per hour, unless a system of two speed ventilation with an initial ventilation rate of 30 changes per hour for 10 minutes and automatic switch over to 6 changes per hour is used to conserve heat. [RSWF 42.76]
- _____ 59. Pump stations are designed and located on the site to minimize adverse effects from odors, noise, and lighting. [62-604.400(2)(c), F.A.C.]
- _____ 60. The design requires pump stations be enclosed with a fence or otherwise designed with appropriate features to discourage the entry of animals and unauthorized persons. Posting of an unobstructed sign made of durable weather resistant material at a location visible to the public with a telephone number for a point of contact in case of emergency is specified. [62-604.400(2)(d), F.A.C.]
- _____ 61. The design requires suitable devices for measuring wastewater flow at all pump stations. Indicating, totalizing, and recording flow measurement are specified for pump stations with a 1200 gpm or greater design peak flow. [RSWF 42.8]
- _____ 62. The project is designed with no physical connections between any potable water supplies and pump stations. If a potable water supply is brought to a station, reduced-pressure principle backflow-prevention assemblies are specified. [RSWF 42.9 and 62-555.30(4), F.A.C.]

Additional Items to be Completed for Suction-Lift Pump Stations

- _____ 63. The design requires all suction-lift pumps to be either self-priming or vacuum-priming and the combined total of dynamic suction-lift at the "pump off" elevation and required net positive suction head at design operating conditions not to exceed 22 feet. For self-priming pumps, the design requires: 1) pumps be capable of rapid priming and repriming at the "lead pump on" elevation with self-priming and repriming accomplished automatically under design operating conditions; 2) suction piping not to exceed the size of the pump suction or 25 feet in total length; and 3) priming lift at the "lead pump on" elevation to include a safety factor of at least 4 feet from the maximum allowable priming lift for the specific equipment at design operating conditions. For vacuum-priming pump stations, the design requires dual vacuum pumps capable of automatically and completely removing air from the suction-lift pumps and the vacuum pumps be adequately protected from damage due to wastewater. [RSWF 43.1]
- _____ 64. The design requires: 1) suction-lift pump equipment compartments to be above grade or offset and to be effectively isolated from the wet well to prevent a hazardous and corrosive sewer atmosphere from entering the equipment compartment; 2) wet well access not to be through the equipment compartment and to be at least 24 inches in diameter; 3) gasketed replacement plates be provided to cover the opening to the wet well for pump units to be removed for service; and 4) no valving be located in the wet well. [RSWF 43.2]

Additional Items to be Completed for Submersible Pump Stations

- _____ 65. Submersible pumps and motors are designed specifically for raw wastewater use, including totally submerged operation during a portion of each pump cycle and to meet the requirements of the National Electrical Code for such units. Provisions for detecting shaft seal failure or potential seal failure are included in the design. [RSWF 44.1]
- _____ 66. The design requires submersible pumps be readily removable and replaceable without dewatering the wet well or disconnecting any piping in the wet well. [RSWF 44.2]
- _____ 67. In submersible pump stations, electrical supply, control, and alarm circuits are designed to provide strain relief; to allow disconnection from outside the wet well; and to protect terminals and connectors from corrosion by location outside the wet well or through use of watertight seals. [RSWF 44.31]
- _____ 68. In submersible pump stations, the design requires the motor control center to be located outside the wet well, readily accessible, and protected by a conduit seal or other appropriate measures meeting the requirements of the National Electrical Code, to prevent the atmosphere of the wet well from gaining access to the control center. If a seal is specified, the motor can be removed and electrically disconnected without disturbing the seal. The design requires control equipment exposed to weather to meet the requirements of weatherproof equipment NEMA 3R or 4. [RSWF 44.32]
- _____ 69. In submersible pump stations, the design requires: 1) pump motor power cords be flexible and serviceable under conditions of extra hard usage and to meet the requirements of the National Electrical Code standards for flexible cords in wastewater pump stations; 2) ground fault interruption protection be used to de-energize the circuit in the event of any failure in the electrical integrity of the cable; and 3) power cord terminal fittings be corrosion-resistant and constructed in a manner to prevent the entry of moisture into the cable, provided with strain relief appurtenances, and designed to facilitate field connecting. [RSWF 44.33]
- _____ 70. In submersible pump stations, the design requires all shut-off and check valves be located in a separate valve pit. Provisions to remove or drain accumulated water from the valve pit are included in the design. [RSWF 44.4]

Emergency Operations for Pump Stations

- _____ 71. Pump stations are designed with an alarm system which activates in cases of power failure, sump pump failure, pump failure, unauthorized entry, or any cause of pump station malfunction. Pump station alarms are designed to be telemetered to a facility that is manned 24 hours a day. If such a facility is not available and a 24-hour holding capacity is not provided, the alarm is designed to be telemetered to utility offices during normal working hours and to the home of the responsible person(s) in charge of the lift station during off-duty hours. Note, if an audio-visual alarm system with a self-contained power supply is provided in lieu of a telemetered system, documentation is provided in Part II.C. showing an equivalent level of reliability and public health protection. [RSWF 45]
- _____ 72. The design requires emergency pumping capability be provided for all pump stations. For pump stations that receive flow from one or more pump stations through a force main or pump stations discharging through pipes 12 inches or larger, the design requires uninterrupted pumping capability be provided, including an in-place emergency generator. Where portable pumping and/or generating equipment or manual transfer is used, the design includes sufficient storage capacity with an alarm system to allow time for detection of pump station failure and transportation and connection of emergency equipment. [62-604.400(2)(a)1. and 2., F.A.C., and RSWF 46.423 and 46.433]
- _____ 73. The design requires: 1) emergency standby systems to have sufficient capacity to start up and maintain the total rated running capacity of the station, including lighting, ventilation, and other auxiliary equipment necessary for safety and proper operation; 2) special sequencing controls be provided to start pump motors unless the generating equipment has capacity to start all pumps simultaneously with auxiliary equipment operating; 3) a riser from the force main with rapid connection capabilities and appropriate valving be provided for all pump stations to hook up portable pumps; and 4) all pump station reliability design features be compatible with the available temporary service power generating and pumping equipment of the authority responsible for operation and maintenance of the collection/transmission system. [62-604.400(2)(a)3., F.A.C., and RSWF 46.431]
- _____ 74. The design provides for emergency equipment to be protected from operation conditions that would result in damage to the equipment and from damage at the restoration of regular electrical power. [RSWF 46.411, 46.417, and 46.432]

- ____ 75. For permanently-installed internal combustion engines, underground fuel storage and piping facilities are designed in accordance with applicable state and federal regulations; and the design requires engines to be located above grade with adequate ventilation of fuel vapors and exhaust gases. [RSWF 46.414 and 46.415]
- ____ 76. For permanently-installed or portable engine-driven pumps are used, the design includes provisions for manual start-up. [RSWF 46.422]
- ____ 77. Where independent substations are used for emergency power, each separate substation and its associated transmission lines is designed to be capable of starting and operating the pump station at its rated capacity. [RSWF 46.44]

Force Mains

- ____ 78. Force mains are designed to maintain, at design pumping rates, a cleansing velocity of at least 2 feet per second. The minimum force main diameter specified for raw wastewater is not less than 4 inches. [RSWF 48.1]
- ____ 79. The design requires: 1) branches of intersecting force mains be provided with appropriate valves such that one branch may be shut down for maintenance and repair without interrupting the flow of other branches; and 2) stubouts on force mains, placed in anticipation of future connections, be equipped with a valve to allow such connection without interruption of service. [62-604.400(2)(f), F.A.C.]
- ____ 80. The design requires air relief valves be placed at high points in the force main to prevent air locking. [RSWF 48.2]
- ____ 81. Specified force main pipe and joints are equal to water main strength materials suitable for design conditions. The force main, reaction blocking, and station piping are designed to withstand water hammer pressures and stresses associated with the cycling of wastewater pump stations. [RSWF 48.4]
- ____ 82. When the Hazen and Williams formula is used to calculate friction losses through force mains, the value for "C" is 100 for unlined iron or steel pipe for design. For other smooth pipe materials, such as PVC, polyethylene, lined ductile iron, the value for C does not exceed 120 for design. [RSWF 48.61]
- ____ 83. Where force mains are constructed of material, which might cause the force main to be confused with potable water mains, specifications require the force main to be clearly identified. [RSWF 48.7]
- ____ 84. Leakage tests for force mains are specified including testing methods and leakage limits. [RSWF 48.8]

*RSWF = *Recommended Standards for Wastewater Facilities* (1997) as adopted by rule 62-604.300(5)(c), F.A.C.

B. Explanation for Requirements or Standards Marked "X" in II(5)A. Above (Attach additional sheets if necessary):

Items 20-26 No manholes are proposed since only onsite service lines are proposed. Clean outs are provided at grade and angle changes..

Items 27-33 No stream crossings are proposed.

Item 43 Grinder style pumps are proposed with outlet piping less than 4".

Items 63-64 This is not a suction lift station.

Item 78 - A minimum velocity of 2'/sec is maintained but a 2" forcemain for a private connection is proposed.

PART III - CERTIFICATIONS

(1) Collection/Transmission System Permittee

I, the undersigned owner or authorized representative* of Bishops Gate Homeowners' Association, Inc.
am fully aware that the statements made in this application for a construction permit are true, correct and complete to the best of my knowledge and belief. I agree to retain the design engineer or another professional engineer registered in Florida, to conduct on-site observation of construction, to prepare a certification of completion of construction, and to review record drawings for adequacy. Further, I agree to provide an appropriate operation and maintenance manual for the facilities pursuant to Rule 62-604.500(4), F.A.C., and to retain a professional engineer registered in Florida to examine (or to prepare if desired) the manual. I am fully aware that Department approval must be obtained before this project is placed into service for any purpose other than testing for leaks and testing equipment operation.

Signed

Name Ben Pauluhn

Date

Title President

*Attach a letter of authorization.

(2) Owner of Collection/Transmission System

I, the undersigned owner or authorized representative* of Bishops Gate Homeowners' Association, Inc. certify that we will be the Owner of this project after it is placed into service. I agree that we will operate and maintain this project in a manner that will comply with applicable Department rules. Also I agree that we will promptly notify the Department if we sell or legally transfer ownership of this project.

Signed _____ Date _____
Name Ben Pauluhn Title President
Company Name Bishops Gate Homeowners' Association, Inc.
Address 26945 Bella Vista Drive
City Howey in the Hills State FL Zip 34737
Telephone 314.503.1230 Fax _____ Email benp@bgss.com

* Attach a letter of authorization.

(3) Wastewater Facility Serving Collection/Transmission System**

If this is a Notice of Intent to use a general permit, check here:

- ☐ The undersigned owner or authorized representative* of the _____ wastewater facility hereby certifies that the above referenced facility has the capacity to receive the wastewater generated by the proposed collection system; is in compliance with the capacity analysis report requirements of Rule 62-600.405, F.A.C.; is not under a Department order associated with effluent violations or the ability to treat wastewater adequately; and will provide the necessary treatment and disposal as required by Chapter 403, F.S., and applicable Department rules.

If this is an application for an individual permit, check one:

- ☒ The undersigned owner or authorized representative* of the Mission Inn Golf and Tennis Resort wastewater facility hereby certifies that the above referenced facility has and will have adequate reserve capacity to accept the flow from this project and will provide the necessary treatment and disposal as required by Chapter 403, F.S., and applicable Department rules.

- ☐ The undersigned owner or authorized representative* of the _____ wastewater facility hereby certifies that the above referenced facility currently does not have, but will have prior to placing the proposed project into operation, adequate reserve capacity to accept the flow from this project and will provide the necessary treatment and disposal as required by Chapter 403, F.S., and applicable Department rules.

Name of Treatment Plant Serving Project Frozen Grove WWTF
County Lake City Howey in the Hills
DEP permit number FL FLA010588 Expiration Date 5/7/21
Maximum monthly average daily flow over the last 12 month period _____ MGD Month(s) used _____
Maximum three-month average daily flow over the last 12 month period _____ MGD Month(s) used _____
Current permitted capacity 0.095 MGD ☒ AADF ☐ MADF ☐ TMADF
Current outstanding flow commitments (including this project) against treatment plant capacity: _____

Signed _____ Date _____
Name Robert Buecher Title President
Address 10400 County Road 48
City Howey in the Hills State FL Zip 34737
Telephone 3523242024 Fax _____ Email budbeucher@missioninnresort.com

* Attach a letter of authorization.

** If there is an intermediate collection system, a letter shall be attached certifying that the intermediate downstream collection system has adequate reserve capacity to accept the flow from this project.

(4) Professional Engineer Registered in Florida

I, the undersigned professional engineer registered in Florida, certify that I am in responsible charge of the preparation and production of engineering documents for this project; that plans and specifications for this project have been completed; that I have expertise in the design of wastewater collection/transmission systems; and that, to the best of my knowledge and belief, the engineering design for this project complies with the requirements of Chapter 62-604, F.A.C.

((Affix Seal))

Signed _____
Date _____

Name David Clutts, P.E Florida Registration No. 47684
Company Name Civil Engineering Solutions, Inc.
Address 322 North Rockingham Ave
City Tavares State Fl Zip 32778
Telephone 742.5011 Fax 352.742.5044 Email dclutts@civilengsolutions.com
Portion of Project for Which Responsible 100%

((Affix Seal))

Signed _____
Date _____

Name _____ Florida Registration No. _____
Company Name _____
Address _____
City _____ State _____ Zip _____
Telephone _____ Fax _____ Email _____
Portion of Project for Which Responsible _____

((Affix Seal))

Signed _____
Date _____

Name _____ Florida Registration No. _____
Company Name _____
Address _____
City _____ State _____ Zip _____
Telephone _____ Fax _____ Email _____
Portion of Project for Which Responsible _____

SECTION VIII

PLANT TECHNICIANS, INC.
P.O. BOX 447
FRUITLAND PARK, FL 34731

AUTHORIZATION CONTRACT FOR THE YEAR 2018 DEP DRINKING WATER COMPLIANCE TESTING
PROJECT: LAS COLINAS

COLLECTION POINT: DRINKING WATER SYSTEM 2018

It is proposed that the samples be drawn and analyzed for the following parameters from the collection point defined above:

Primary Inorganic.....(X)	330.00
Secondary Drinking Standards.....(X)	210.00
SOC/Pesticides & P.C.B's.....(X)	950.00
Volatile Organics 17-550.320(2)(d).....(X)	200.00
Gross Alpha(X)...Radium 226()...Radium 228.....(X)	265.00
Nitrate/Nitrite.....(X)	50.00
Total Trihalomethanes(THM).....(X)	110.00
Haloacetic Acids(HAA5).....(X)	175.00
Asbestos.....()	
10 @ \$40 per sample	
Lead/Copper.....(X)	400.00
Collection Fee.....()	
SHIPPING & HANDLING.....()	25.00
Sludge Analysis.....()	
TOTAL \$	2715.00

Test results will meet all requirements of the NELAC standard.
Parameters listed above for analysis not performed by PLANT TECHNICIANS LAB
will be sent to our Contract HRS/NELAC certified Laboratory for analysis.

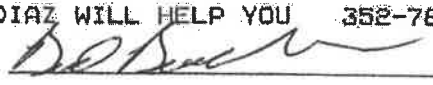
Please read and return this form A.S.A.P. Thank You.

PLEASE PROCEED WITH THE TESTING REQUIRED.

DO NOT PROCEED WITH THE TESTING REQUIRED.

IF YOU NEED TO SET UP A PAYMENT PLAN CINDY DIAZ WILL HELP YOU 352-787-2944

PLANT TECHNICIANS REPRESENTATIVE


AUTHORIZING SIGNATURE/DATE



Department of Environmental Protection

Central District

PWS ID #: 3354944

PWS NAME: LAS COLINAS

POPULATION: 260

2013 DRINKING WATER MONITORING REQUIREMENTS

MONITORING & REPORTS	DUE	COMMENTS
Microbiological ("Bacte")	Monthly	Disinfectant residuals must be reported individually and averaged on bacte reports. Compliance for maximum disinfectant residual level is based on a running annual average.
Monthly Operation Reports (MORs)	Monthly	Include information about maintenance and/or abnormal occurrences & CT calcs. if required.
Nitrate and Nitrite	2013	Sample at each POE every year*.
Primary Inorganics	2018	Sample at each POE every 3 years.
Secondaries	2018	Sample at each POE every 3 years.
Radiologicals (Gross Alpha & Radium 228)	2018	Sample at each POE every 3 years.
Volatile Organic Contaminants (VOCs)	2018	Sample at each POE every 3 years.
Synthetic Organic Contaminants (SOCs)	2018	Sample at each POE every 3 years.
Stage 2 Disinfection Byproducts (DBPs) and Disinfection Byproduct Reports <i>Total Trihalomethanes & Haloacetic Acids (5)</i>	July – Sept. 2018	Begin <u>reduced</u> (triennial) testing July – Sept. 2018. Collect 1 TTHM sample from the highest TTHM site and 1 HAA5 sample from the highest HAA5 site. If your highest TTHM and HAA5 sites are at the same location, you may collect 1 dual sample. Report disinfectant residuals.
Asbestos	2020-2021	Certification or results due every 9 years. Use Form 62-555.900(10), F.A.C., Asbestos Free Certification or Asbestos Sampling Plan
Lead and Copper (Tap Sampling) <i>10</i>	June – Sept. 2018	Test in accordance with the most recently approved sampling plan.
Consumer Confidence Report (CCR) & CCR Certification of Delivery	July 1, 2013 & August 10, 2013	Data for CCR can be obtained at: http://www.dep.state.fl.us/central/Home/DrinkingWater/Compliance/CCR/default.htm

*POE = Point of entry to the distribution system. Sample at each POE that is representative of each source after treatment.

**MRT= Maximum residence time. Sample at one designated MRT distribution location per plant in accordance with the Stage 1 D/DBP Monitoring Plan.

This is a good faith assessment of monitoring requirements for the above-referenced public water system for calendar year 2017 and may not include additional sampling required during the year due to special circumstances. If you have questions, please contact the appropriate personnel at (407) 897-4100. This chart shall not relieve any person from any requirement of Florida law.

This schedule and state forms can be found at <http://www.dep.state.fl.us/central/Home/DrinkingWater/default.htm> on the Central District's website. Click on "Monitoring Schedules and Forms" under "Highlights" in the right-hand column.

- It is important for you to provide this information to your operator and/or sampler.
- It is strongly recommended that testing be conducted early in the monitoring period to allow time for retests due to possible sampling or lab errors. Annual and triennial sampling should be completed by

15

SECTION IX



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

August 13, 2018

Board of Supervisors
Central Lake Community Development District
c/o GMS, LLC
135 West Central Blvd, Suite 320
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Central Lake Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2018. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Central Lake Community Development District as of and for the fiscal year ended September 30, 2018. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2018 audit.

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

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

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

Audit Objectives

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

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

and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

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

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

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

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also

responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to using the audit's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may

provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be

public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$4,200 for the September 30, 2018 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2016 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Central Lake Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

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

By: _____

Title: _____

Date: _____



PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

A handwritten signature in dark ink, appearing to read "Anita Ford". The signature is written in a cursive, flowing style.

Anita Ford, Chair
AICPA Peer Review Board
2016

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN GRAU AND
ASSOCIATES AND CENTRAL LAKE COMMUNITY DEVELOPMENT
DISTRICT (DATED AUGUST 13, 2018)**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**GMS-CF, LLC
135 WEST CENTRAL BLVD., SUITE 320
ORLANDO, FL 32801
TELEPHONE: 407-841-5524
EMAIL: GFLINT@GMSCFL.COM**

Auditor: _____

District: _____

Title: _____

Title: _____

Date: _____

Date: _____

SECTION XI

SECTION C

SECTION 1

Central Lake
Community Development District

Check Run Summary

May 11, 2018 thru Augst 31, 2018

Fund	Date	Check No.'s	Amount	
Water & Sewer Fund	6/8/18	1951-1956	\$	7,890.06
	7/13/18	1957-1962	\$	10,145.49
	8/10/18	1962-1969	\$	9,498.53
			\$	27,534.08
			\$	27,534.08

CENTRAL LAKE CDD - W/S FUND
 BANK A CENTRAL LAKE CDD

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	EXPENSED TO DPT	SUB ACCT#	SUB CLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT
6/08/18	00013	6/05/18	6-203-89	201805	301-51300-42000			*	53.98	
					DELIVERY 5/25/18					
6/08/18	00057	5/31/18	1793-001	201805	301-51300-31500			*	136.50	53.98 001951
					REV OF RECORDS/RESP.COMM.					
5/31/18	1793-001	201805	300-13100-10300					*	136.50	
					REV OF RECORDS/RESP.COMM.					
6/08/18	00001	6/01/18	153	201806	301-51300-34000		GONANO & HARRELL	*	3,004.17	273.00 001952
					MANAGEMENT FEES JUN18					
6/01/18	153	201806	301-51300-34100					*	166.67	
					INFORMATION TECH JUN18					
6/01/18	153	201806	301-51300-51000					*	20.82	
					OFFICE SUPPLIES JUN18					
6/01/18	153	201806	301-51300-42000					*	92.03	
					POSTAGE JUN18					
6/01/18	153	201806	301-51300-47000					*	46.65	
					COPIES JUN18					
6/08/18	00101	6/01/18	1773MAY1	201805	302-53600-12000		GOVERNMENTAL MANAGEMENT SERVICES	*	719.53	3,330.34 001953
					LABOR SERVICES - MAY18					
6/08/18	00004	4/02/18	040218	201803	302-53600-46000		MISSION INN RESORT & CLUB	*	187.50	719.53 001954
					STEVE JONES-TREATMENT PLT					
4/02/18	040218-1	201803	302-53600-46000					*	84.00	
					STEVE JONES-TREATMENT PLT					
4/13/18	04132018	201804	302-53600-52100					*	455.79	
					1ST&2ND STAGE REGULATORS					
4/16/18	115174	201804	302-53600-52100					*	206.51	
					HOSE ASSEMBLY/OIL 5 GAL					
4/25/18	021S5660	201804	302-53600-46000					*	855.41	
					SERVICE GENERATOR					
4/27/18	042718	201804	302-53600-46000					*	259.00	
					PICKUP/DELIVERY GENERATOR					
6/08/18	00006	6/01/18	PT53717	201806	302-53600-43100		MISSION INN GOLF & TENNIS RESORT	*	875.00	2,048.21 001955
					JUN18 SERVICES - CLCDD					
6/01/18	PT53718	201806	302-53600-43100					*	110.00	
					EXTRA TSS TESTING-PERMIT					
6/01/18	PT53738	201806	302-53600-43100					*	480.00	
					JUN18 SERVICE-LAS COLINAS					
					PLANT TECHNICIANS, INC.					1,465.00 001956

CTL -CENTRAL LAKE- TWISCARRA

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	EXPENSED TO DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT
7/13/18	00057	6/30/18	1793-001	201806	301-51300-31500			REVIEW&RESPOND FY17 AUDIT	*	42.00	
7/13/18	00057	6/30/18	1793-001	201806	300-13100-10300			REVIEW&RESPOND FY17 AUDIT	*	42.00	
7/13/18	00119	6/29/18	17025	201806	301-51300-32200			FINAL PMT - FY17 AUDIT	*	1,000.00	84.00 001957
7/13/18	00001	7/02/18	154	201807	301-51300-34000			MANAGEMENT FEES JUL18	*	3,004.17	1,000.00 001958
7/13/18	00001	7/02/18	154	201807	301-51300-34100			INFORMATION TECH JUL18	*	166.67	
7/13/18	00001	7/02/18	154	201807	301-51300-51000			OFFICE SUPPLIES JUL18	*	6.09	
7/13/18	00001	7/02/18	154	201807	301-51300-42000			POSTAGE JUL18	*	95.24	
7/13/18	00001	7/02/18	154	201807	301-51300-47000			COPIES JUL18	*	16.50	
7/13/18	00101	7/01/18	1773JUN1	201806	302-53600-12000			LABOR SERVICES - JUN18	*	719.53	3,288.67 001959
7/13/18	00004	6/01/18	1024	201806	302-53600-46000			RCM UTIL-INSPECT AERATOR	*	537.50	719.53 001960
7/13/18	00004	6/05/18	47213	201807	302-53600-54000			FL RURAL WTR-RENEWAL DUES	*	138.80	
7/13/18	00004	6/07/18	62440492	201806	302-53600-49000			WINFIELD UNITED-IMAZURON	*	562.82	
7/13/18	00004	6/12/18	4299608	201806	302-53600-52000			HAWKINS-ULTRA CHLORINE	*	235.94	
7/13/18	00004	6/12/18	4299608	201806	300-13100-10300			HAWKINS-ULTRA CHLORINE	*	26.21	
7/13/18	00004	6/22/18	563378/5	201806	302-53600-49000			ACE HARDWARE - PROPANE	*	144.12	
7/13/18	00004	6/26/18	062618-4	201806	302-53600-46000			STEVE JONES-SIDEWALKS	*	432.90	
7/13/18	00004	6/26/18	062618-5	201806	302-53600-46000			STEVE JONES-GRIND SIDEWALK	*	350.00	
7/13/18	00004	6/28/18	1050	201806	302-53600-46000			RCM UTIL-REPL VOLT.MONITR	*	245.00	
7/13/18	00004	7/04/18	07042018	201806	302-53600-46000			STEVE JONES-GRIND CT PATH	*	50.00	

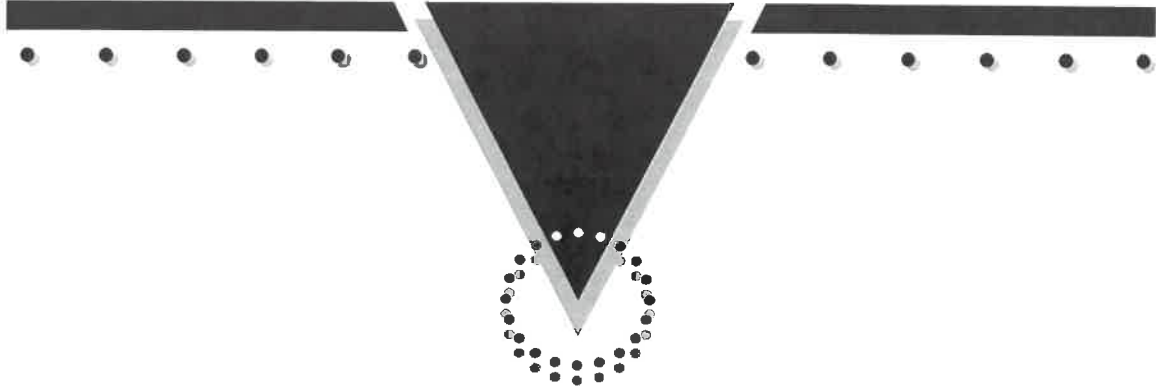
CTL -CENTRAL LAKE-- TVISCARRA

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	EXPENSED TO... DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT #
7/04/18	07042018	201806	302-53600-46000				STEVE JONES-PRESS WASH LC	*	200.00	
7/04/18	07042018	201806	302-53600-46000				STEVE JONES-PRESS WASH LC	*	581.00	
7/04/18	07042018	201806	302-53600-46000				STEVE JONES-PRESS WASH LC	*	84.00	
7/04/18	07042018	201806	302-53600-46000				STEVE JONES-PRESS WASH LC	*		
7/01/18	PT53906	201807	302-53600-43100				MISSION INN GOLF & TENNIS RESORT	*	875.00	3,588.29 001961
7/01/18	PT53907	201807	302-53600-43100				JUL18 SERVICES - CLCDD	*	110.00	
7/01/18	PT53925	201807	302-53600-43100				EXTRA TSS TESTING-PERMIT	*	480.00	
7/01/18	PT53925	201807	302-53600-43100				JUL18 SERVICE-LAS COLINAS	*		
7/16/18	057828	201807	302-53600-54000				PLANT TECHNICIANS, INC.	*	2,000.00	1,465.00 001962
7/16/18	057828	201807	302-53600-54000				LAS COLINAS PWS#3354944	*		
8/01/18	155	201808	301-51300-34000				FLORIDA DEPT OF ENV PROTECTION	*	3,004.17	2,000.00 001963
8/01/18	155	201808	301-51300-34000				MANAGEMENT FEES - AUG18	*	166.67	
8/01/18	155	201808	301-51300-34000				INFORMATION TECH - AUG18	*	5.78	
8/01/18	155	201808	301-51300-51000				OFFICE SUPPLIES - AUG18	*	118.64	
8/01/18	155	201808	301-51300-42000				POSTAGE - AUG18	*	.45	
8/01/18	155	201808	301-51300-47000				COPIES - AUG18	*		
7/31/18	3644	201807	302-53600-46100				GOVERNMENTAL MANAGEMENT SERVICES	*	45.03	3,295.71 001964
7/31/18	3644	201807	300-13100-10300				TRIMMING/SPRAYING/ROUNDUP	*	180.12	
7/31/18	3644	201807	300-13100-10300				TRIMMING/SPRAYING/ROUNDUP	*		
7/02/18	701278AA	201807	302-53600-49000				JP LANDSCAPING MANAGEMENT	*	167.61	225.15 001965
7/02/18	701279AA	201807	302-53600-49000				ROOM RENTAL - 118 MCNEIL	*	167.61	
8/02/18	1773JUL1	201807	302-53600-12000				LABOR SERVICES - JUL18	*	719.53	
7/02/18	701279AA	201807	302-53600-49000				MISSION INN RESORT & CLUB	*		1,054.75 001966
7/02/18	701279AA	201807	302-53600-49000				ROOM RENTAL - 116 MCNEIL	*		
7/02/18	701279AA	201807	302-53600-49000				ROOM RENTAL - 116 MCNEIL	*		
7/02/18	701279AA	201807	302-53600-49000				LABOR SERVICES - JUL18	*		

CTL -CENTRAL LAKE- TVISCARRA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT
8/10/18	00004	7/10/18	4318451	201807	302	53600	52000		HAWKINS-CHLORINE QTY.4	*	450.90	
		7/10/18	4318451	201807	300	13100	10300		HAWKINS-CHLORINE QTY.4	*	50.10	
		7/25/18	07252018	201807	302	53600	46000		STEVE JONES-LC WELL	*	375.00	
		7/25/18	07252018	201807	302	53600	46000		STEVE JONES - LC WELL	*	385.00	
									MISSION INN GOLF & TENNIS RESORT			1,261.00 001967
8/10/18	00002	6/30/18	3616468	201805	301	51300	48000		NOTICE OF MEETING 6/1/18	*	196.92	
									ORLANDO SENTINEL			196.92 001968
8/10/18	00006	8/01/18	PT54109	201808	302	53600	43100		AUG18 SERVICES - CLCDD	*	875.00	
		8/01/18	PT54110	201808	302	53600	43100		EXTRA TSS TESTING-PERMIT	*	110.00	
		8/01/18	PT54128	201808	302	53600	43100		AUG18 SERVICE-LAS COLINAS	*	480.00	
									PLANT TECHNICIANS, INC.			1,465.00 001969
									TOTAL FOR BANK A		27,534.08	
									TOTAL FOR REGISTER		27,534.08	

SECTION 2



**Central Lake
Community Development District**

Unaudited Financial Reporting

July 31, 2018



Table of Contents

1	<u>Balance Sheet</u>
2	<u>Water & Sewer Income Statement</u>
3	<u>Water & Sewer Month to Month</u>
4	<u>Wholesale Sewer Revenue</u>
5	<u>Town of Howey-in-the-Hills Billing Summary</u>
6	<u>RAM Revenue Income Statement</u>
7	<u>RAM Revenue Month to Month</u>

CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT
Balance Sheet - All Fund Types and Accounts Groups
July 31, 2018

	Governmental Fund Types		
	Water & Sewer Fund	RAM Revenue Fund	Totals 2018
<u>ASSETS</u>			
<u>Cash</u>			
Operating Account	\$176,420	\$115,836	\$292,256
State Board of Administrative	\$2,530	---	\$2,530
Accounts Receivable	\$40,408	\$9,615	\$50,023
Plant and Equipment	\$1,300	---	\$1,300
Due from RAM	\$2,255	---	\$2,255
Due from THIH - Boondocks	\$324	---	\$324
Due from THIH - Lot Closings	\$2,112	---	\$2,112
Due from THIH - School	\$263	---	\$263
TOTAL ASSETS	\$225,612	\$125,451	\$351,063
<u>LIABILITIES</u>			
Accounts Payable	\$4,738	---	\$4,738
Deposits	\$10,000	---	\$10,000
Due to Water & Sewer	---	\$2,255	\$2,255
<u>Fund Equity and Other Credits</u>			
Retained Earnings			
Invested in Capital Assets	\$1,300	---	\$1,300
Unreserved	\$209,574	\$123,196	\$332,770
TOTAL LIABILITIES & FUND EQUITY & OTHER CREDITS	\$225,612	\$125,451	\$351,063

CENTRAL LAKE

Community Development District

Water & Sewer Fund

Statement of Revenues & Expenditures

For Period Ending July 31, 2018

Revenues:

	Adopted Budget	Prorated Budget Thru 7/31/18	Actual Thru 7/31/18	Variance
Water Revenue	\$150,000	\$125,000	\$114,220	(\$10,780)
Sewer Revenue	\$160,000	\$133,333	\$139,430	\$6,097
Wholesale Sewer Revenue - Boondocks	\$3,168	\$2,640	\$2,820	\$180
Wholesale Sewer Revenue - Lot Closings	\$13,030	\$10,858	\$20,232	\$9,374
Wholesale Sewer Revenue - School	\$4,250	\$3,542	\$3,954	\$412
Mission Inn Irrigation	\$6,600	\$5,500	\$3,943	(\$1,557)
Las Colinas H.O.A. (Irrigation)	\$65,000	\$54,167	\$53,571	(\$596)
Miscellaneous Income (Activation Fees)	\$1,000	\$833	\$1,452	\$619
CIAC/Meter Fees	\$35,000	\$29,167	\$41,475	\$12,308
Interest	\$0	\$0	\$37	\$37
Total Revenues	\$438,048	\$365,040	\$381,133	\$16,093

Expenditures:

Administrative

Engineering	\$3,500	\$2,917	\$0	\$2,917
Attorney	\$10,000	\$8,333	\$687	\$7,646
Annual Audit	\$4,000	\$4,000	\$4,000	\$0
Management Fees	\$36,050	\$30,042	\$30,042	(\$0)
Computer Time	\$2,000	\$1,667	\$1,667	(\$0)
Telephone	\$250	\$208	\$0	\$208
Postage	\$2,000	\$1,667	\$1,027	\$640
Insurance	\$5,000	\$5,000	\$3,072	\$1,928
Printing & Binding	\$500	\$417	\$84	\$332
Legal Advertising	\$1,250	\$1,042	\$802	\$240
Property Taxes	\$2,000	\$2,000	\$1,163	\$837
Office Supplies	\$750	\$625	\$74	\$551
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
Miscellaneous	\$2,150	\$1,792	\$2,258	(\$466)
Total Administrative	\$69,625	\$59,883	\$45,051	\$14,832

Operations

Labor	\$10,000	\$8,333	\$7,195	\$1,138
Electricity	\$28,000	\$23,333	\$22,090	\$1,244
Testing	\$20,000	\$16,667	\$14,320	\$2,347
Sludge Pumping	\$11,250	\$9,375	\$7,140	\$2,235
Plant Lease	\$232,107	\$193,423	\$126,875	\$66,548
Repairs	\$35,000	\$29,167	\$15,529	\$13,638
Mowing	\$2,000	\$1,667	\$920	\$747
Backup Fuel	\$1,500	\$1,250	\$0	\$1,250
Dues & Licenses	\$2,500	\$2,083	\$3,015	(\$931)
Quarterly Utility Maintenance	\$4,000	\$3,333	\$0	\$3,333
Contingencies	\$10,000	\$8,333	\$2,453	\$5,881
Property Insurance	\$4,866	\$4,866	\$4,424	\$443
Chemicals	\$7,200	\$6,000	\$1,548	\$4,452

Total Maintenance	\$368,423	\$307,830	\$205,508	\$102,322
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Total Expenditures	\$438,048	\$367,714	\$250,559	\$117,154
---------------------------	------------------	------------------	------------------	------------------

Excess Revenues (Expenditures)	\$0	\$130,574
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Fund Balance - Beginning	\$0	\$80,300
---------------------------------	------------	-----------------

Fund Balance - Ending	\$0	\$210,874
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**Central Lake Community Development District
Water & Sewer**

	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Total
Revenues:													
Water Revenue	\$14,669	\$11,311	\$9,282	\$10,890	\$7,937	\$13,826	\$11,821	\$13,810	\$10,478	\$10,399	\$0	\$0	\$114,220
Sewer Revenue	\$12,317	\$12,317	\$12,354	\$12,374	\$28,077	\$12,428	\$12,391	\$12,391	\$12,317	\$12,464	\$0	\$0	\$139,430
Wholesale Sewer Revenue - Boondocks	\$264	\$264	\$264	\$264	\$264	\$264	\$264	\$264	\$264	\$264	\$0	\$0	\$2,860
Wholesale Sewer Revenue - Lot Closings	\$1,896	\$1,896	\$1,896	\$2,040	\$2,160	\$2,040	\$2,088	\$2,016	\$2,088	\$2,112	\$0	\$0	\$20,232
Wholesale Sewer Revenue - School	\$392	\$448	\$666	\$476	\$392	\$308	\$370	\$358	\$280	\$263	\$0	\$0	\$3,964
Mission Inn Irrigation	\$626	\$149	\$419	\$89	\$384	\$450	\$431	\$505	\$434	\$437	\$0	\$0	\$3,943
Las Colinas H.O.A. (Irrigation)	\$7,669	\$6,361	\$6,827	\$5,176	\$6,390	\$5,855	\$5,353	\$4,382	\$3,341	\$2,437	\$0	\$0	\$53,571
Miscellaneous Income (Athletic Fees)	\$221	\$89	\$105	\$105	\$320	\$182	\$63	\$228	\$88	\$62	\$0	\$0	\$1,452
CIAC/Capacity Fees	\$2,000	\$1,000	\$14,475	\$0	\$6,000	\$3,000	\$5,000	\$5,000	\$1,000	\$4,000	\$0	\$0	\$41,475
Interest	\$3	\$3	\$3	\$3	\$3	\$4	\$4	\$4	\$4	\$5	\$0	\$0	\$37
Total Revenues	\$46,037	\$34,314	\$45,826	\$31,417	\$51,927	\$38,137	\$37,684	\$38,998	\$30,353	\$32,523	\$0	\$0	\$381,133
Expenditures:													
Administrative													
Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney	\$0	\$0	\$0	\$509	\$0	\$0	\$0	\$137	\$42	\$0	\$0	\$0	\$687
Annual Audit	\$0	\$0	\$0	\$2,500	\$500	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$4,000
Management Fees	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$0	\$0	\$30,042
Computer Time	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$0	\$0	\$1,667
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$93	\$111	\$109	\$89	\$111	\$86	\$85	\$146	\$82	\$85	\$0	\$0	\$1,027
Insurance	\$3,072	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,072
Printing & Binding	\$0	\$2	\$4	\$0	\$8	\$2	\$2	\$4	\$47	\$17	\$0	\$0	\$84
Legal Advertising	\$665	\$0	\$0	\$0	\$0	\$0	\$0	\$197	\$0	\$0	\$0	\$0	\$802
Property Taxes	\$1,163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,163
Office Supplies	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$21	\$6	\$0	\$0	\$74
Dues, License & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Miscellaneous	\$138	\$239	\$188	\$410	\$185	\$222	\$220	\$220	\$206	\$220	\$0	\$0	\$2,258
Total Administrative	\$8,423	\$3,529	\$3,477	\$6,684	\$3,890	\$3,486	\$3,494	\$3,880	\$4,578	\$3,508	\$0	\$0	\$48,031
Maintenance													
Labor	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$0	\$0	\$7,195
Electricity	\$1,664	\$2,197	\$1,989	\$2,085	\$1,988	\$2,043	\$2,822	\$2,850	\$2,742	\$1,688	\$0	\$0	\$22,080
Testing	\$1,355	\$1,355	\$1,355	\$1,465	\$1,465	\$1,465	\$1,465	\$1,465	\$1,465	\$1,465	\$0	\$0	\$14,320
Sudge Pumping	\$750	\$0	\$0	\$2,558	\$0	\$0	\$3,934	\$0	\$0	\$0	\$0	\$0	\$7,140
Plant Lease	\$12,688	\$12,688	\$12,688	\$12,688	\$12,688	\$12,688	\$12,688	\$12,688	\$12,688	\$12,688	\$0	\$0	\$126,875
Repairs	\$2,509	\$1,804	\$0	\$1,228	\$1,114	\$5,653	\$1,114	\$0	\$2,480	\$760	\$0	\$0	\$15,529
Mowing	\$405	\$0	\$0	\$45	\$0	\$45	\$380	\$0	\$0	\$45	\$0	\$0	\$920
Backup Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues & Licenses	\$0	\$0	\$0	\$0	\$625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,015
Quarterly Utility Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,139	\$0	\$0	\$0
Confingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Insurance	\$4,424	\$0	\$748	\$0	\$0	\$0	\$662	\$0	\$707	\$335	\$0	\$0	\$2,453
Chemicals	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,424
Total Maintenance	\$24,547	\$19,014	\$17,510	\$19,589	\$18,713	\$23,422	\$23,684	\$17,722	\$21,037	\$20,290	\$0	\$0	\$205,588
Total Expenditures	\$32,970	\$22,544	\$20,987	\$26,253	\$22,703	\$26,908	\$27,179	\$21,602	\$25,615	\$23,799	\$0	\$0	\$250,559
Excess Revenues (Expenditures)	\$7,067	\$11,770	\$24,839	\$5,164	\$29,224	\$11,229	\$10,405	\$17,395	\$4,738	\$8,724	\$0	\$0	\$130,574

**Central Lake Community Development District
Wholesale Sewer Revenue**

	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Total
Revenues:													
Boondocks	\$264	\$264	\$264	\$264	\$264	\$264	\$264	\$324	\$324	\$324	\$0	\$0	\$2,820
Lot Closings (\$24)	\$1,896	\$1,896	\$1,896	\$2,040	\$2,160	\$2,040	\$2,088	\$2,016	\$2,088	\$2,112	\$0	\$0	\$20,232
School	\$392	\$448	\$666	\$476	\$392	\$308	\$370	\$358	\$280	\$263	\$0	\$0	\$3,954
Total Revenues	\$2,552	\$2,608	\$2,826	\$2,780	\$2,816	\$2,612	\$2,722	\$2,698	\$2,692	\$2,699	\$0	\$0	\$27,006

CENTRAL LAKE
Community Development District

Town of Howey-in-the Hills Wholesale Sewer Billing Summary

	Type	Date	Check#	Beginning Balance	Billing Usage	Payment Received	Balance
Boondocks	Beginning Balance	10/01/17		\$528.00			\$528.00
	Payment - Aug.17	10/26/17	31022			(264.00)	\$264.00
	October Billing	10/27/17			\$264.00		\$528.00
	Payment - Sept.17	11/03/17	31055			(264.00)	\$264.00
	November Billing	11/30/17			\$264.00		\$528.00
	Payment - Oct.17	12/4/17	31120			(264.00)	\$264.00
	December Billing	12/28/17			\$264.00		\$528.00
	Payment - Nov. & Dec.17	1/22/18	31222			(528.00)	\$0.00
	January Billing	1/28/18			\$264.00		\$264.00
	February Billing	2/26/18			\$264.00		\$528.00
	March Billing	3/22/18			\$264.00		\$792.00
	Payment - Jan. & Feb.18	3/28/18	31328			(528.00)	\$264.00
	Payment - Mar.18	4/13/18	31401			(264.00)	\$0.00
	April Billing	4/26/18			\$264.00		\$264.00
	May Billing	5/22/18			\$324.00		\$588.00
	June Billing	6/22/18			\$324.00		\$912.00
	Payment - Apr.18	6/27/18	31494			(264.00)	\$648.00
	Payment - May18	6/27/18	31513			(324.00)	\$324.00
	Payment - Jun.18	7/20/18	31588			(324.00)	\$0.00
	July Billing	7/27/18			\$324.00		\$324.00
	Payment - Jul.18	8/16/18	31622			(324.00)	\$0.00
Total Boondocks				\$528.00	\$2,820.00	(\$3,348.00)	\$0.00
Venezia	Beginning Balance	10/01/17		\$3,504.00			\$3,504.00
	Payment - Aug.17	10/26/17	31022			(\$1,752.00)	\$1,752.00
	October Billing	10/27/17			\$1,896.00		\$3,648.00
	Payment - Sept.17	11/03/17	31055			(\$1,752.00)	\$1,896.00
	November Billing	11/30/17			\$1,896.00		\$3,792.00
	Payment - Oct.17	12/04/17	31120			(\$1,896.00)	\$1,896.00
	December Billing	12/28/17			\$1,896.00		\$3,792.00
	Payment - Nov. & Dec.17	1/22/18	31222			(\$3,792.00)	\$0.00
	January Billing	1/28/18			\$2,040.00		\$2,040.00
	February Billing	2/26/18			\$2,160.00		\$4,200.00
	March Billing	3/22/18			\$2,040.00		\$6,240.00
	Payment - Jan. & Feb.18	3/28/18	31328			(\$4,200.00)	\$2,040.00
	Payment - Mar.18	4/13/18	31401			(\$2,040.00)	\$0.00
	April Billing	4/26/18			\$2,088.00		\$2,088.00
	May Billing	5/22/18			\$2,016.00		\$4,104.00
	June Billing	6/22/18			\$2,088.00		\$6,192.00
	Payment - Apr.18	6/27/18	31494			(\$2,088.00)	\$4,104.00
	Payment - May18	6/27/18	31513			(\$2,016.00)	\$2,088.00
	Payment - Jun.18	7/20/18	31588			(\$2,088.00)	\$0.00
	July Billing	7/27/18			\$2,112.00		\$2,112.00
	Payment - Jul.18	8/16/18	31622			(\$2,112.00)	\$0.00
Total Venezia				\$3,504.00	\$20,332.00	(\$23,736.00)	\$0.00
ESE School	Beginning Balance	10/01/17		\$448.00			\$448.00
	Payment - Aug.17	10/26/17	31022			(\$112.00)	\$336.00
	October Billing	10/27/17			\$392.00		\$728.00
	Payment - Sept.17	11/03/17	31055			(\$336.00)	\$392.00
	November Billing	11/30/17			\$448.00		\$840.00
	Payment - Oct.17	12/04/17	31120			(\$392.00)	\$448.00
	December Billing	12/28/17			\$666.40		\$1,114.40
	Payment - Nov. & Dec.17	1/22/18	31222			(\$1,114.40)	\$0.00
	January Billing	1/28/18			\$476.00		\$476.00
	February Billing	2/26/18			\$392.00		\$868.00
	March Billing	3/22/18			\$308.00		\$1,176.00
	Payment - Jan. & Feb.18	3/28/18	31328			(\$868.00)	\$308.00
	Payment - Mar.18	4/13/18	31401			(\$308.00)	\$0.00
	April Billing	4/26/18			\$369.60		\$369.60
	May Billing	5/22/18			\$358.40		\$728.00
	June Billing	6/22/18			\$280.00		\$1,008.00
	Payment - Apr.18	6/27/18	31494			(\$369.60)	\$638.40
	Payment - May18	6/27/18	31513			(\$358.40)	\$280.00
	Payment - Jun.18	7/20/18	31588			(\$280.00)	\$0.00
	July Billing	7/27/18			\$263.20		\$263.20
	Payment - Jul.18	8/16/18	31622			(\$263.00)	\$0.20
Total ESE School				\$448.00	\$3,953.60	(\$4,401.40)	\$0.20
TOTAL				\$4,480.00	\$27,005.60	(\$31,485.40)	\$0.20

CENTRAL LAKE

Community Development District

Reservation & Maintenance Revenue Fund

Statement of Revenues & Expenditures

For Period Ending July 31, 2018

	Adopted Budget	Prorated Budget Thru 7/31/18	Actual Thru 7/31/18	Variance
<u>Revenues:</u>				
RAM Revenue	\$120,000	\$100,000	\$97,436	(\$2,564)
Misc/Penalty Revenue	\$500	\$417	\$582	\$165
Total Revenues	\$120,500	\$100,417	\$98,018	(\$2,399)
<u>Expenditures:</u>				
<u>Administrative</u>				
Attorney Fees	\$10,000	\$8,333	\$687	\$7,646
Postage	\$100	\$83	\$0	\$83
Insurance	\$5,000	\$5,000	\$3,072	\$1,928
Legal Advertising	\$500	\$417	\$0	\$417
Property Taxes	\$1,500	\$1,500	\$1,163	\$337
Misc/Bank Fees	\$1,000	\$833	\$0	\$833
<u>Field</u>				
Electric	\$7,000	\$5,833	\$5,522	\$311
Mowing	\$8,000	\$6,667	\$3,680	\$2,986
Repairs & Maintenance	\$5,000	\$4,167	\$0	\$4,167
Property Insurance	\$4,866	\$4,866	\$4,424	\$443
Refuse Service	\$1,300	\$1,083	\$934	\$150
Operating Supplies	\$1,500	\$1,250	\$0	\$1,250
Chemicals	\$800	\$667	\$168	\$498
Permits	\$5,000	\$4,167	\$0	\$4,167
Reserves	\$68,934	\$57,445	\$0	\$57,445
Total Expenditures	\$120,500	\$102,311	\$19,651	\$82,660
Excess Revenues (Expenditures)	\$0		\$78,366	
Fund Balance - Beginning	\$0		\$44,830	
Fund Balance - Ending	\$0		\$123,196	

**Central Lake Community Development District
Reservation & Maintenance**

	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Total
Revenues:													
RAM Revenue	\$9,804	\$9,788	\$9,784	\$9,764	\$9,764	\$9,764	\$9,716	\$9,744	\$9,744	\$9,594	\$0	\$0	\$97,436
MiscPenalty Revenue	\$0	\$71	\$4	\$58	\$145	\$206	\$58	\$40	\$0	\$0	\$0	\$0	\$582
Total Revenues	\$9,804	\$9,859	\$9,788	\$9,822	\$9,909	\$9,970	\$9,774	\$9,784	\$9,744	\$9,594	\$0	\$0	\$98,018
Expenditures:													
Administrative													
Attorney Fees	\$0	\$0	\$0	\$509	\$0	\$0	\$0	\$137	\$42	\$0	\$0	\$0	\$687
Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance	\$3,072	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,072
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	\$1,163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MiscBank Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,163
Total Administrative	\$4,235	\$0	\$0	\$509	\$0	\$0	\$0	\$137	\$42	\$0	\$0	\$0	\$4,923
Maintenance													
Electric	\$416	\$549	\$500	\$524	\$497	\$511	\$705	\$712	\$685	\$422	\$0	\$0	\$5,522
Mowing	\$1,620	\$0	\$0	\$180	\$0	\$180	\$1,520	\$0	\$0	\$180	\$0	\$0	\$3,580
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Insurance	\$4,424	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,424
Refuse Service	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$0	\$0	\$934
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$0	\$0	\$0	\$0	\$92	\$0	\$0	\$26	\$50	\$0	\$0	\$168
Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Maintenance	\$6,553	\$643	\$593	\$797	\$580	\$876	\$2,319	\$806	\$805	\$746	\$0	\$0	\$14,728
Total Expenditures	\$10,788	\$643	\$593	\$1,306	\$580	\$876	\$2,319	\$942	\$847	\$746	\$0	\$0	\$19,651
Excess Revenues (Expenditures)	(\$984)	\$9,216	\$9,175	\$8,516	\$9,318	\$9,093	\$7,456	\$8,842	\$8,897	\$8,838	\$0	\$0	\$78,366

SECTION 3

**NOTICE OF MEETINGS
CENTRAL LAKE COMMUNITY
DEVELOPMENT DISTRICT
Fiscal Year 2019**

As required by Chapter 190 Florida Statutes, notice is being given that the Board of Supervisors of the **Central Lake Community Development District** does not meet on a regular basis but will separately publish notice of meetings at least seven days prior to each Board meeting to include the date, time and location of said meetings. Meetings may be continued to a date, time, and place to be specified on the record at the meeting.

There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

George S. Flint
Governmental Management Services – Central Florida, LLC
District Manager