

*Central Lake Community
Development District*

Agenda

October 25, 2019

AGENDA

Central Lake

Community Development District

135 W. Central Blvd., Suite 320, Orlando FL, 32801

Phone: 407-841-5524 – Fax: 407-839-1526

October 18, 2019

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, October 25, 2019 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 September 6, 2019 Board of Supervisors Meeting and Acceptance of Minutes of the September 6, 2019 Audit Committee Meeting
4. Public Hearing
 - A. Consideration of Resolution 2020-01 Amending Operating Policies and Procedures Relating to the District's Water and Sewer System
5. Consideration of Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for the Fiscal Year 2019
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
7. Supervisors Requests
8. Other Business
9. Next Meeting Date
10. 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 September 6, 2019 Board of Supervisors meeting and acceptance of minutes of the September 6, 2019 Audit Committee meeting. The minutes are enclosed for your review.

The fourth order of business opens the public hearing. Section A is the consideration of Resolution 2020-01 amending the Operating Policies and Procedures relating to the District's

water and sewer system. A copy of the Resolution and amended schedule F is enclosed for your review.

The fifth order of business is the consideration of agreement with Berger, Toombs, Elam, Gaines & Frank to provide auditing services for the Fiscal Year 2019. A copy of the agreement is enclosed for your review.

The sixth 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.

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

Sincerely,

A handwritten signature in blue ink, appearing to read 'G. Flint', with a stylized flourish at the end.

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 held Friday, September 6, 2019 at 8:05 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 by phone
Michael Clary	Assistant Secretary
Katie Beucher	Assistant Secretary by phone
Heather Miller	Assistant Secretary

Also present was:

George Flint	Manager
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The following is a summary of the minutes and actions taken at the September 6, 2019 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

Approval of the Minutes of the June 7, 2019 Meeting

On MOTION by Mr. Clary seconded by Ms. Miller with all in favor the minutes of the June 7, 2019 meeting were approved as presented.

FOURTH ORDER OF BUSINESS

Review and Acceptance of the Fiscal Year 2018 Audit Report

Mr. Flint stated the CDD as a governmental entity is required to have an independent audit, Grau was selected as the independent auditor, they provided the report that has already been transmitted to the state to meet the June 30th deadline. We are asking the Board to ratify that transmittal and accept the audit. It is a clean audit; there are no current or prior year findings or recommendations.

On MOTION by Mr. Beucher seconded by Ms. Miller with all in favor the fiscal year 2018 audit report was accepted and transmittal to the State of Florida was ratified.

FIFTH ORDER OF BUSINESS

Public Hearing to Consider Resolution 2019-02 Adopting the Fiscal Year 2020 Budget and Relating to the Annual Appropriations

Mr. Flint stated next is the public hearing to consider adoption of the 2020 budget. We will open the public hearing and note that there are no members of the public here to provide comment or testimony. That brings us to Resolution 2019-02, which adopts the fiscal year 2020 budget, which starts October 1st. Exhibit A to the resolution is the budget that is substantially the same as you saw when you approved the proposed budget; we have updated the actuals through July 31st.

On MOTION by Ms. Miller seconded by Mr. Clary with all in favor Resolution 2019-02 was approved.

Mr. Flint stated we will close the public hearing.

SIXTH ORDER OF BUSINESS

Acceptance of Audit Committee Recommendation and Selection of an Auditor

On MOTION by Ms. Miller seconded by Mr. Beucher with all in favor the recommendation of the audit committee of Berger Toombs being ranked no. 1 was accepted.

SEVENTH ORDER OF BUSINESS

Consideration of Website Compliance Proposal from VGlobalTech

Mr. Flint stated we added a new item seven. Over the past 18 months there have been a number of lawsuits filed against special districts, cities, counties and some private entities

claiming that their websites are not ADA compliant. There was one lawsuit that named 18 CDDs; it was a single plaintiff and single attorney. The insurer for the District, which is the Florida Insurance Alliance that insures over 300 CDDs was the insurer of all 18 that were subject to that lawsuit. That started this issue, it was not something that was on anybody's radar out of the 600 CDDs I would say none of them were ADA compliant and many cities and counties were also in the same situation. The issue requires that the District bring their website into compliance, which basically means it has to be recreated in a format that interfaces with these third-party software readers that allows someone who is visually impaired to be able to navigate through the website. We met with a number of companies that provide these services and tried to come up with the most cost-effective approach to dealing with this issue. We have used this company for all of our districts and negotiated volume rates. There are three levels of rates, a small level, medium level and large depending on the complexity of the website and number of documents. The website for Central Lake is a compliance website and it will fall into the small level and the fee associated with redoing the website and keeping it in compliance for the first year is \$2,375. I'm asking the Board to do the \$2,375 initially and if we need to come back with the annual proposal we will bring that back. We are evaluating whether we can keep it compliant going forward. The insurer is asking that it be audited periodically to make sure it continues to be in compliance and there is a cost of doing that, but I don't recommend doing anything about that right now.

Mr. Beucher stated I have no problem approving this today but would ask that it be effective after October 1st.

On MOTION by Mr. Beucher seconded by Ms. Miller with all in favor the proposal from VGlobalTech for website compliance in the amount of \$2,375 to be effective October 1st was approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Flint stated we have a reservation and maintenance fee that is charged to the entities that have capacity reserved in our plant and it is currently set at \$4 per ERU. They were initially put in place in 2014 at \$2 and in 2016 it was increased to \$4 and there was a sunset provision that they would sunset unless extended by the Board. The date of the sunset is October 31, 2019. I have reached out to District Counsel to make sure we are on the same page as to what steps the

Board would need to take if the Board wants to extend it. My recommendation would be that the Board set another meeting sometime in late October to be able to deal with that issue.

Mr. Beucher stated I agree and that will give us time to reach out to those people paying the fee so they are able to be present when we have the discussion.

B. Engineer

There being none, the next item followed.

C. Manager

i. Approval of Check Register

Mr. Flint presented the check register from June 1, 2019 through August 31, 2019 in the amount of \$53,286.22.

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

ii. Balance Sheet and Income Statement

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

iii. Approval of Fiscal Year 2020 Meeting Schedule

On MOTION by Mr. Beucher seconded by Ms. Miller with all in favor the next meeting will be October 25, 2019 and for the balance of Fiscal Year 2020 the Board will meet on an as needed basis.

NINTH ORDER OF BUSINESS

Supervisor's Requests and Audience Comments

On MOTION by Mr. Beucher seconded by Ms. Miller with all in favor Mr. Hickman's resignation was accepted.

On MOTION by Mr. Beucher seconded by Ms. Beucher with all in favor Daniel Parks was appointed to fill the unexpired term of office.

TENTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS Next Meeting Date

Mr. Flint stated the next meeting will be October 25, 2019.

On MOTION by Ms. Miller seconded by Mr. Clary with all in favor
the meeting adjourned at 8:22 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

the 1990s, the number of people in the world who are under 15 years of age has increased from 1.1 billion to 1.3 billion. The number of people aged 65 and over has increased from 200 million to 350 million. The number of people aged 15–64 years has increased from 2.5 billion to 3.5 billion.

There are a number of reasons for the increase in the number of people in the world. One of the main reasons is the increase in life expectancy. People are living longer and longer, and this is increasing the number of people in the world.

Another reason for the increase in the number of people in the world is the increase in the number of people who are having children. This is increasing the number of people in the world.

There are a number of reasons for the increase in the number of people aged 65 and over. One of the main reasons is the increase in life expectancy. People are living longer and longer, and this is increasing the number of people aged 65 and over.

Another reason for the increase in the number of people aged 65 and over is the increase in the number of people who are surviving childhood. This is increasing the number of people aged 65 and over.

There are a number of reasons for the increase in the number of people aged 15–64 years. One of the main reasons is the increase in life expectancy. People are living longer and longer, and this is increasing the number of people aged 15–64 years.

Another reason for the increase in the number of people aged 15–64 years is the increase in the number of people who are surviving childhood. This is increasing the number of people aged 15–64 years.

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MINUTES OF MEETING
CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT

The Central Lake Community Development District Audit Committee met Friday, September 6, 2019 at 8:00 a.m. at the Mission Inn Real Estate Office, 1080 San Luis, Howey-in-the-Hills, Florida.

Present were:

Bud Beucher by phone
Michael Clary
Katie Beucher by phone
Heather Miller
George Flint

The following is a summary of the minutes and actions taken at the September 6, 2019 Audit Committee meeting. A copy of the proceedings can be obtained by contacting the District Manager.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the Audit Committee 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

Approval of the Minutes of the June 7, 2019 Meeting

On MOTION by Mr. Clary seconded by Ms. Miller with all in favor the minutes of the June 7, 2019 meeting were approved as presented.

FOURTH ORDER OF BUSINESS

Tally of Audit Committee Member Rankings and Selection of an Auditor

Mr. Flint stated the Committee approved the RFP, the selection criteria and the form of notice and we ran that in the Orlando Sentinel and also sent the RFP to half a dozen auditing

firms that provide these services. We did receive two responses, one from Berger Toombs and one from Grau & Associates, your current auditor. The criteria include ability of personnel, experience, understanding of the scope, ability to provide services and price. Each one of those is evenly weighted at 20 points and we asked them for five years of pricing. Berger Toombs is level at \$3,500 for the first three years and they increase by \$100 for the last two years and goes from \$3,500 to \$3,600. Grau & Associates starts at \$4,200 in the first year and increases \$100 a year and ends up at \$4,600. We are comfortable with either firm and you can weight them almost evenly on those and I think Grau has more experience because they do more CDD audits, but Berger Toombs does a lot of them. It probably comes down to price but that is the Audit Committee's decision on how you want to score and rank them.

Mr. Beucher stated if no one has an objection I would go with the lesser of the two, Berger Toombs.

Mr. Flint asked is the Committee comfortable with assigning equal scoring on everything except price and then price differentiates the two?

It was the consensus of the Board to rank Berger Toombs no. 1 with 100 points and Grau & Associates no. 2 with 98 points.

On MOTION by Ms. Miller seconded by Mr. Clary with all in favor Berger Toombs was ranked no. 1 with 100 points and Grau & Associates no. 2 with 98 points.

On MOTION by Mr. Beucher seconded by Ms. Miller with all in favor the Audit Committee meeting adjourned at 8:05 a.m.

SECTION IV

SECTION A

RESOLUTION NO. 2020-01

A RESOLUTION AMENDING THE OPERATING POLICIES AND PROCEDURES OF THE CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE DISTRICT'S WATER AND SEWER SYSTEM; REVISING SCHEDULE F, RESERVATION AND MAINTENANCE FEES ON RESERVED WASTEWATER CAPACITY; PROVIDING AN EFFECTIVE DATE.

SECTION 1. AUTHORITY FOR THIS RESOLUTION. This Resolution is adopted pursuant to Sections 120.54, 190.011(5), and 190.035, Florida Statutes.

SECTION 2. FINDINGS. The Board of Supervisors ("Board") of the Central Lake Community Development District ("District") hereby finds and determines as follows:

A. The District is a local unit of special-purpose government organized and existing under and pursuant to Chapter 190, Florida Statutes, as amended.

B. The Board is authorized under Chapters 120 and 190, Florida Statutes, to adopt this Resolution as a Rule of the District.

C. The purpose of this Rule is to amend certain operating policies and procedures for the District in its provision of water and sewer service ("Utility Rules"), and in particular to revise the schedule of reservation and maintenance fees on reserved wastewater capacity, to remove the sunset provision respecting such fees.

D. This Rule, and the Utility Rules amendments contained in this Rule, are necessary to establish and maintain uniform and comprehensive rates and regulations for the provision of water and sewer service throughout the District at levels necessary to generate sufficient revenue from users benefiting from such service, to pay operating expenses and debt service requirements, to fund on-going capital infrastructure requirements, and to maintain the financial creditworthiness of the water and sewer system.

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

SECTION 3. WATER AND SEWER OPERATING POLICIES AND PROCEDURES AMENDED. The water and sewer operating policies and procedures of the Central Lake Community Development District are hereby amended by revising Schedule F to the Utility Rules (Reservation and Maintenance Fees on Reserved Wastewater Capacity) to read as set forth in the attached revised schedule.

SECTION 4. EFFECTIVE DATE. This Rule shall become effective on November 1, 2019.

APPROVED AND ADOPTED this 25th day of October, 2019.

**CENTRAL LAKE COMMUNITY
DEVELOPMENT DISTRICT**

Attest:

_____, Secretary

By: _____
Bud Beucher, Chairman
Board of Supervisors

SCHEDULE F

Reservation and Maintenance Fees on Reserved Wastewater Capacity

The monthly reservation and maintenance (RAM) fee for each ERC of reserved wastewater capacity is as follows*:

RAM Fee per ERC of Reserved Capacity (as defined in Section 37) \$4.00

Wastewater Capacity Reduction Example—Default RAM Fees

January 1, 2016—Capacity Holder holds 670 ERCs of Reserved Wastewater Capacity

	Total
RAM Fees January 2016: 670 ERCs x \$4/ERC = \$2,680	\$2,680
RAM Fees February 2016: 670 ERCs x \$4/ERC = \$2,680	\$5,360

March 1, 2016—Capacity Holder has not connected any Reserved Capacity and has not paid any RAM fees; Default RAM Fees = \$5,360

Capacity Reduction:	$\$5,360 \div \$2,000/\text{ERC} = 2.68 \text{ ERCs}$ (rounded to 2.7 ERCs)
Remaining Reserved Capacity:	$670 \text{ ERCs} - 2.7 \text{ ERCs} = 667.3 \text{ ERCs}$
Monthly RAM Fee following reduction:	$667.3 \text{ ERCs} \times \$4/\text{ERC} = \$2,669.20$

* By rule adopted on February 26, 2016, RAM Fees were scheduled to sunset on October 31, 2019. By rule adopted on October 25, 2019, RAM Fees were extended until further action of the Board of Supervisors.

Specific Authority: 120.54, F.S., 190.011(5), F.S.
Law Implemented: 120.54, F.S., 190.011(5), F.S.
History: Adopted July 17, 2015
Revised February 26, 2016; October 25, 2019

SECTION V



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

September 27, 2019

Central Lake Community Development District
c/o GMS, LLC
George S. Flint, District Manager
135 W. Central Blvd., Suite 320
Orlando, FL 32801

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Central Lake Community Development District, which comprise governmental activities and each major fund for the General Fund as of and for the years ended September 30, 2019, September 30, 2020, September 30, 2021, September 30, 2022, and September 30, 2023, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the years ending September 30, 2019, 2020, 2021, 2022, and 2023.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

The Responsibilities of the Auditor

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "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 of 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. 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.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements.

Fort Pierce / Stuart

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Central Lake Community Development District
September 27, 2019
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In making our risk assessments, we consider internal control relevant to Central Lake Community Development District'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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit.

The funds that you have told us are maintained by Central Lake Community Development District and that are to be included as part of our audit are listed below:

1. General Fund
2. Water and Sewer Fund
3. Reservation & Maintenance Fund



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The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentations of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. For 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; and
4. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit, we will request certain written confirmation concerning representations made to us in connection with the audit including, among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and
2. That it believes 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.

Central Lake Community Development District
September 27, 2019
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Management is responsible for identifying and ensuring that Central Lake Community Development District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is 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 entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

Central Lake Community Development District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, Central Lake Community Development District agrees to contact us before it includes our reports or otherwise makes reference to us, in any public or private securities offering.

Because Berger, Toombs, Elam, Gaines & Frank will rely on Central Lake Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, Central Lake Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of Central Lake Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

Records and Assistance

If circumstances arise relating to the condition of the Central Lake Community Development District's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion, issuing a report, or withdrawing from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Central Lake Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

Central Lake Community Development District
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The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Teresa Viscarra. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Other Relevant Information

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.

Fees, Costs and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the years ending September 30, 2019, 2020, and 2021 will not exceed \$3,500, and the fee for the years ended September 30, 2022 and 2023 will not exceed \$3,600, unless the scope of the engagement is changed, the assistance which Central Lake Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment. The two annual renewals must be mutually agreed and approved by the Board of Supervisors.

In the event we are requested or authorized by Central Lake Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for Central Lake Community Development District, Central Lake Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.

Central Lake Community Development District
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Information Security – Miscellaneous Terms

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Central Lake Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. Central Lake Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Central Lake Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Reporting

We will issue a written report upon completion of our audit of Central Lake Community Development District's financial statements no later than June 30, 2020. Our report will be addressed to the Board of Central Lake Community Development District. 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, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on Central Lake Community Development District's financial statements, we will also issue the following types of reports:

- Reports on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any internal control findings and/or noncompliance which could have a material effect on the financial statements;
- Management letter required by the Auditor General, State of Florida; and
- Attestation reports required by the Auditor General, State of Florida.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and Central Lake Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.



Central Lake Community Development District
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Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

*Berger Toombs Elam
Gaines & Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK
J. W. Gaines, CPA

Confirmed on behalf of the addressee:



**BAGGETT
REUTIMANN**
& ASSOCIATES, CPAS, PA

Judson B. Baggett
MBA, CPA, CVA, Partner
Marcí Reutimann
CPA, Partner

6815 Dairy Road
Zephyrhills, FL 33542
(813) 788-2155
(813) 782-8606

System Review Report

To the Directors

November 2, 2016

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

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL (the firm), in effect for the year ended May 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards and audits of employee benefit plans*.

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL in effect for the year ended May 31, 2016 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs PL, has received a peer review rating of *pass*.


Baggett, Reutimann & Associates, CPAs, PA

(BERGER_REPORT16)

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND CENTRAL LAKE COMMUNITY
DEVELOPMENT DISTRICT
(DATED SEPTEMBER 27, 2019)**

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

Auditor: J.W. Gaines

District: Central Lake CDD

By: 

By: _____

Title: Director

Title: _____

Date: September 27, 2019

Date: _____

SECTION VI

SECTION C

SECTION 1

Central Lake Community Development District

Check Run Summary

September 1, 2019 thru October 18, 2019

Fund	Date	Check No.'s	Amount	
Water & Sewer Fund	9/18/19	2053-2057	\$	7,446.72
	9/19/19	2058	\$	271.95
	9/23/19	2059-2060	\$	16,373.42
	10/17/19	2061-2067	\$	6,450.85
	10/18/19	2068	\$	1,900.00
			\$	32,442.94
			\$	32,442.94

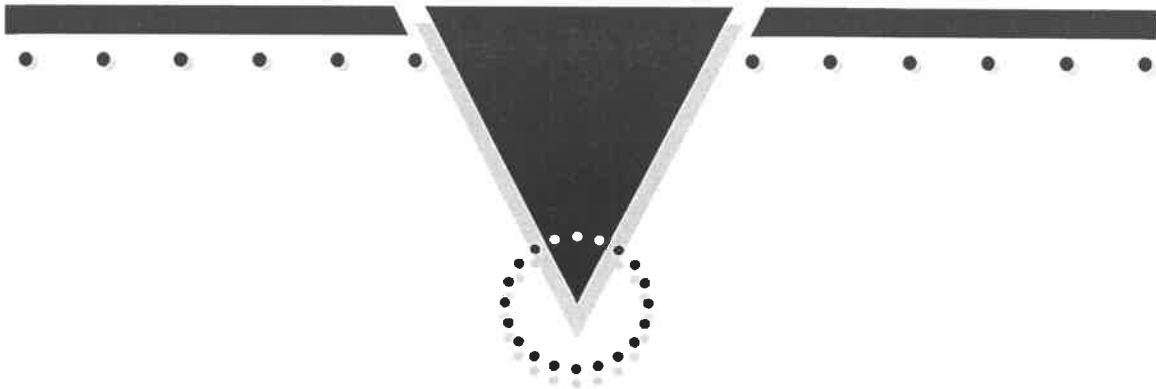
CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	EXPENSED TO... DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
9/18/19	00013	9/03/19	6-726-84	201908	301-51300-42000				*	58.20	
			DELIVERY 08/29/19								
9/03/19		6-726-84	201908	300-13100-10300					*	3.06	
			DELIVERY 08/29/19								
9/10/19		6-733-08	201908	301-51300-42000					*	53.02	
			DELIVERY 08/31/19								
9/10/19		6-733-08	201908	300-13100-10300					*	2.79	
			DELIVERY 08/31/19								
											117.07 002053
9/18/19	00001	9/01/19	168	201909	301-51300-34000				*	3,004.17	
			MANAGEMENT FEES SEPT19								
9/01/19		168	201909	301-51300-34100					*	166.67	
			INFORMATION TECH SEPT19								
9/01/19		168	201909	301-51300-51000					*	4.98	
			OFFICE SUPPLIES SEPT19								
9/01/19		168	201909	301-51300-42000					*	78.85	
			POSTAGE SEPT19								
9/01/19		168	201909	300-13100-10300					*	4.15	
			POSTAGE SEPT19								
9/01/19		168	201909	301-51300-47000					*	6.30	
			POSTAGE SEPT19								
											3,265.12 002054
9/18/19	00101	9/01/19	1773AUG1	201908	302-53600-12000				*	719.53	
			LABOR SERVICES - AUG19								
											719.53 002055
9/18/19	00006	8/01/19	PT5331	201908	302-53600-43100				*	480.00	
			AUG19 SERVICE-LAS COLINAS								
8/06/19		PT5367	201908	302-53600-43100					*	400.00	
			LEAD & COPPER TESTING								
9/01/19		PT5484	201909	302-53600-43100					*	875.00	
			SEP19 SERVICES - CLCDD								
9/01/19		PT5485	201909	302-53600-43100					*	110.00	
			EXTRA TSS TESTING-PERMIT								
9/01/19		PT5510	201909	302-53600-43100					*	480.00	
			SEP19 SERVICE-LAS COLINAS								
											2,345.00 002056
9/18/19	00138	9/18/19	09182019	201909	300-22000-10100				*	1,000.00	
			DEPOSIT REFUND LOT#4								
											1,000.00 002057
9/19/19	00004	8/21/19	35169022	201908	300-13100-10300				*	96.95	
			WASTE MANAGEMENT-TRMT PLT								

CTL -CENTRAL LAKE- TWISCARRA

CHECK DATE	VEND#	.....INVOICE DATE	.....INVOICE	.....EXPENSED TO.....	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK.....
												AMOUNT	AMOUNT
9/23/19	00093	8/28/19	4569384	201908 302-53600-52000						MISSION INN GOLF & TENNIS RESORT	*	157.50	271.95 002058
		8/28/19	4569384	HAWKINS-ULTRA CHLORINE							*	17.50	
		9/20/19	9842	201909 300-15500-10000							*	3,149.00	
		9/20/19	9842	FY20 W&S GEN.LIAB/PUBLIC							*	4,555.50	
		9/20/19	9842	FY20 W&S PROPERTY INSUR.							*	3,149.00	
		9/20/19	9842	FY20 RAM GEN.LIAB/PUBLIC							*	4,555.50	
		9/20/19	9842	FY20 RAM PROPERTY INSUR.							*	15,409.00	002059
9/23/19	00002	8/31/19	94077380	201908 301-51300-48000						EGIS INSURANCE & RISK ADVISORS	*	238.17	
		8/31/19	94077380	RFP FOR AUDITING SERVICES							*	552.50	
		8/31/19	94077380	NOT. OF AUDIT COMMITTEE							*	173.75	
10/17/19	00005	10/01/19	74041	201910 301-51300-54000						ORLANDO SENTINEL	*	175.00	964.42 002060
		10/01/19	74041	FY20 SPECIAL DISTRICT FEE							*	175.00	
10/17/19	00013	9/24/19	6-746-63	201909 301-51300-42000						DEPARTMENT OF ECONOMIC OPPORTUNITY	*	18.52	175.00 002061
		9/24/19	6-746-63	DELIVERY 09/19/19							*	.97	
		9/24/19	6-746-63	DELIVERY 09/19/19							*	19.49	002062
10/17/19	00057	9/30/19	1793-001	201909 301-51300-31500						FEDEX	*	257.25	
		9/30/19	1793-001	REVIEW COMMS/RECORDS/FILE							*	257.25	
		9/30/19	1793-001	REVIEW COMMS/RECORDS/FILE							*	257.25	
10/17/19	00001	10/01/19	169	201910 301-51300-34000						GONANO & HARRELL	*	3,004.17	514.50 002063
		10/01/19	169	MANAGEMENT FEES OCT19							*	166.67	
		10/01/19	169	INFORMATION TECH OCT19							*	20.52	
		10/01/19	169	OFFICE SUPPLIES OCT19							*	20.52	

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
10/01/19	169	201910	301-51300-42000					*	87.64	
10/01/19	169	POSTAGE	OCT19					*	4.61	
10/01/19	169	POSTAGE	OCT19					*	60.00	
10/01/19	169	COPIES	OCT19					*	7.74	
10/01/19	169	TELEPHONE	OCT19					*		
GOVERNMENTAL MANAGEMENT SERVICES										
10/17/19	00101	10/07/19	1773SEPT	201909	302-53600-12000			*	719.53	3,351.35 002064
			LABOR SERVICES	- SEPT19						
MISSION INN RESORT & CLUB										
10/17/19	00004	9/10/19	4578142	201909	302-53600-52000			*	185.38	719.53 002065
			HAWKINS-ULTRA	CHLORINE						
9/10/19	4578142	201909	300-13100-10300					*	20.60	
			HAWKINS-ULTRA	CHLORINE						
MISSION INN GOLF & TENNIS RESORT										
10/17/19	00006	10/01/19	PT5706	201910	302-53600-43100			*	875.00	205.98 002066
			OCT19	SERVICES - CLCDD						
10/01/19	PT5707	201910	302-53600-43100					*	110.00	
			EXTRA TSS	TESTING PERMIT						
10/01/19	PT5728	201910	302-53600-43100					*	480.00	
			OCT19	SERVICE-LAS COLINAS						
PLANT TECHNICIANS, INC.										
10/18/19	00004	9/29/19	09292019	201909	302-53600-46100			*	380.00	1,465.00 002067
			J.SANCHEZ/MOWING	7/19-9/19						
9/29/19	09292019	201909	300-13100-10300					*	1,520.00	
			J.SANCHEZ/MOWING	7/19-9/19						
MISSION INN GOLF & TENNIS RESORT										
									32,442.94	
TOTAL FOR BANK A									32,442.94	
TOTAL FOR REGISTER									32,442.94	

SECTION 2



**Central Lake
Community Development District**

Unaudited Financial Reporting

September 30, 2019



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2	<u>Water & Sewer Income Statement</u>
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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
September 30, 2019**

	Governmental Fund Types		Totals 2019
	Water & Sewer Fund	RAM Revenue Fund	
<u>ASSETS</u>			
<u>Cash</u>			
Operating Account	\$185,194	\$197,415	\$382,609
State Board of Administrative	\$2,606	---	\$2,606
Accounts Receivable	\$41,466	\$10,344	\$51,810
Due from RAM	\$1,799	---	\$1,799
Due from THIH - Boondocks	\$324	---	\$324
Due from THIH - Lot Closings	\$2,736	---	\$2,736
Due from THIH - School	\$409	---	\$409
Prepaid Expenses	\$7,705	\$7,705	\$15,409
TOTAL ASSETS	\$242,238	\$215,463	\$457,702
<u>LIABILITIES</u>			
Accounts Payable	\$3,360	---	\$3,360
Due to Water & Sewer	---	\$1,799	\$1,799
Due to Other	\$161,487	---	\$161,487
<u>Fund Equity and Other Credits</u>			
Retained Earnings			
Unreserved	\$77,392	\$213,664	\$291,057
TOTAL LIABILITIES & FUND EQUITY & OTHER CREDITS	\$242,238	\$215,463	\$457,702

CENTRAL LAKE

Community Development District

Water & Sewer Fund

Statement of Revenues & Expenditures
For Period Ending September 30, 2019

	Adopted Budget	Prorated Budget Thru 9/30/19	Actual Thru 9/30/19	Variance
Revenues:				
Water Revenue	\$150,000	\$150,000	\$154,708	\$4,708
Sewer Revenue	\$160,000	\$160,000	\$164,572	\$4,572
Wholesale Sewer Revenue - Boondocks	\$3,888	\$3,888	\$3,888	\$0
Wholesale Sewer Revenue - Lot Closings	\$24,500	\$24,500	\$29,592	\$5,092
Wholesale Sewer Revenue - School	\$4,500	\$4,500	\$3,965	(\$535)
Mission Inn Irrigation	\$6,600	\$6,600	\$5,670	(\$930)
Las Colinas H.O.A. (Irrigation)	\$75,000	\$75,000	\$65,710	(\$9,290)
Miscellaneous Income (Activation Fees)	\$1,750	\$1,750	\$1,833	\$83
CIAC/Meter Fees	\$35,000	\$35,000	\$35,475	\$475
Interest	\$0	\$0	\$65	\$65
Total Revenues	\$461,238	\$461,238	\$465,478	\$4,240
Expenditures:				
<u>Administrative</u>				
Engineering	\$3,500	\$3,500	\$406	\$3,094
Attorney	\$10,000	\$10,000	\$505	\$9,495
Annual Audit	\$4,200	\$4,200	\$4,200	\$0
Management Fees	\$36,050	\$36,050	\$36,050	(\$0)
Computer Time	\$2,000	\$2,000	\$2,000	(\$0)
Telephone	\$250	\$250	\$6	\$244
Postage	\$1,500	\$1,500	\$1,390	\$110
Insurance	\$3,400	\$3,400	\$3,072	\$328
Printing & Binding	\$500	\$500	\$175	\$325
Legal Advertising	\$1,250	\$1,250	\$1,191	\$59
Property Taxes	\$2,000	\$2,000	\$1,269	\$731
Office Supplies	\$500	\$500	\$81	\$419
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
Miscellaneous	\$2,500	\$2,500	\$3,135	(\$635)
Total Administrative	\$67,825	\$67,825	\$53,656	\$14,169
<u>Operations</u>				
Labor	\$10,000	\$10,000	\$8,634	\$1,366
Electricity	\$28,000	\$28,000	\$23,535	\$4,465
Testing	\$20,000	\$20,000	\$18,430	\$1,570
Sludge Pumping	\$15,000	\$15,000	\$11,715	\$3,285
Plant Lease	\$253,347	\$253,347	\$322,199	(\$68,852)
Repairs	\$35,000	\$35,000	\$9,649	\$25,351
Mowing	\$2,000	\$2,000	\$1,815	\$185
Backup Fuel	\$1,500	\$1,500	\$0	\$1,500
Dues & Licenses	\$2,500	\$2,500	\$2,690	(\$190)
Quarterly Utility Maintenance	\$4,000	\$4,000	\$0	\$4,000
Contingencies	\$10,000	\$10,000	\$0	\$10,000
Property Insurance	\$4,866	\$4,866	\$4,424	\$443
Chemicals	\$7,200	\$7,200	\$4,429	\$2,771
Total Maintenance	\$393,413	\$393,413	\$407,521	(\$14,108)
Total Expenditures	\$461,238	\$461,238	\$461,177	\$61
Excess Revenues (Expenditures)	\$0		\$4,301	
Fund Balance - Beginning	\$0		\$73,092	
Fund Balance - Ending	\$0		\$77,392	

**Central Lake Community Development District
Water & Sewer**

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Total
Revenues:													
Water Revenue	\$15,466	\$10,448	\$8,730	\$9,225	\$8,824	\$14,639	\$12,561	\$16,126	\$13,202	\$19,488	\$11,238	\$14,761	\$154,708
Sewer Revenue	\$12,354	\$12,317	\$12,440	\$12,391	\$12,391	\$28,114	\$12,428	\$12,428	\$12,170	\$12,685	\$12,428	\$12,428	\$164,512
Wholesale Sewer Revenue - Boondocks	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$3,868
Wholesale Sewer Revenue - Lot Closings	\$2,256	\$2,304	\$2,328	\$2,520	\$2,304	\$2,328	\$2,376	\$2,448	\$2,616	\$2,668	\$2,668	\$2,738	\$28,592
Wholesale Sewer Revenue - School	\$241	\$291	\$224	\$386	\$382	\$510	\$442	\$414	\$336	\$162	\$157	\$409	\$3,965
Mission Inn Irrigation	\$468	\$460	\$429	\$377	\$422	\$398	\$417	\$475	\$542	\$699	\$561	\$432	\$5,670
Las Colinas H.O.A. (Irrigation)	\$6,011	\$5,802	\$5,008	\$6,362	\$3,024	\$7,052	\$6,337	\$8,240	\$3,740	\$5,319	\$2,922	\$4,774	\$65,710
Miscellaneous Income (Activation Fees)	\$424	\$48	\$100	\$289	\$100	\$140	\$246	\$214	\$109	\$0	\$60	\$192	\$1,833
CIAC/Capacity Fees	\$1,000	\$5,000	\$0	\$0	\$1,000	\$7,475	\$3,000	\$6,000	\$1,000	\$9,000	\$1,000	\$1,000	\$35,475
Interest	\$5	\$5	\$6	\$6	\$5	\$6	\$6	\$6	\$5	\$6	\$5	\$5	\$65
Total Revenues	\$38,548	\$37,090	\$29,589	\$31,820	\$28,787	\$60,985	\$36,137	\$47,675	\$34,045	\$50,370	\$31,372	\$37,060	\$465,478
Expenditures:													
Administrative													
Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$406	\$0	\$0	\$0	\$406
Attorney	\$143	\$42	\$0	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$257	\$506
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,200	\$0	\$0	\$0	\$4,200
Management Fees	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004	\$36,050
Computer Time	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$2,000
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$99	\$114	\$115	\$80	\$160	\$84	\$84	\$93	\$135	\$110	\$210	\$97	\$1,390
Insurance	\$3,072	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,072
Printing & Binding	\$23	\$1	\$2	\$1	\$1	\$5	\$18	\$12	\$7	\$67	\$33	\$6	\$175
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$227	\$0	\$0	\$964	\$0	\$1,191
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,269	\$0	\$0	\$0	\$0	\$1,269
Office Supplies	\$6	\$6	\$6	\$6	\$6	\$6	\$5	\$6	\$5	\$21	\$5	\$5	\$81
Dues, Licenses & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Miscellaneous	\$150	\$150	\$177	\$146	\$186	\$302	\$332	\$337	\$435	\$308	\$332	\$280	\$3,135
Total Administrative	\$6,839	\$3,483	\$3,470	\$3,467	\$3,523	\$3,577	\$3,608	\$5,115	\$8,359	\$3,682	\$4,715	\$3,816	\$55,656
Maintenance													
Labor	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$8,664
Electricity	\$1,685	\$1,835	\$1,936	\$1,548	\$1,782	\$1,651	\$2,349	\$2,563	\$1,677	\$2,041	\$2,346	\$1,921	\$23,535
Testing	\$1,515	\$1,465	\$1,865	\$1,465	\$1,465	\$1,465	\$1,465	\$1,465	\$1,465	\$1,465	\$1,865	\$1,465	\$18,430
Sludge Pumping	\$5,834	\$0	\$0	\$2,627	\$0	\$2,627	\$0	\$2,627	\$0	\$0	\$0	\$0	\$11,715
Pump Lease	\$12,688	\$12,688	\$13,502	\$13,502	\$13,502	\$13,502	\$13,502	\$13,502	\$13,502	\$13,502	\$13,659	\$175,146	\$322,199
Repairs	\$518	\$324	\$624	\$1,915	\$3,900	\$0	\$0	\$2,068	\$300	\$2,068	\$0	\$0	\$9,649
Mowing	\$180	\$0	\$360	\$45	\$300	\$0	\$0	\$425	\$0	\$425	\$0	\$380	\$1,815
Backup Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues & Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Quarterly Utility Maintenance	\$100	\$251	\$0	\$200	\$0	\$0	\$0	\$0	\$2,139	\$0	\$0	\$0	\$2,690
Contingencies	\$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
Chemicals	\$667	\$169	\$617	\$0	\$0	\$666	\$0	\$467	\$0	\$1,302	\$168	\$165	\$4,429
Total Maintenance	\$26,330	\$17,451	\$19,824	\$22,023	\$21,369	\$20,631	\$18,461	\$21,343	\$17,864	\$23,661	\$18,748	\$179,816	\$407,521
Total Expenditures	\$33,169	\$20,933	\$23,295	\$25,489	\$24,893	\$24,208	\$22,070	\$26,458	\$26,223	\$27,344	\$23,462	\$183,633	\$461,177
Excess Revenues (Expenditures)	\$5,380	\$16,157	\$6,294	\$6,331	\$3,894	\$36,776	\$16,067	\$21,216	\$7,822	\$23,027	\$7,910	\$146,572	\$4,301

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

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Total
Revenues:													
Boondocks	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$3,888
Lot Closings (\$24)	\$2,256	\$2,304	\$2,328	\$2,520	\$2,304	\$2,328	\$2,376	\$2,448	\$2,616	\$2,688	\$2,688	\$2,736	\$26,592
School	\$241	\$291	\$224	\$386	\$392	\$510	\$442	\$414	\$336	\$162	\$157	\$409	\$3,965
Total Revenues	\$2,821	\$2,919	\$2,876	\$3,230	\$3,020	\$3,162	\$3,142	\$3,166	\$3,276	\$3,174	\$3,169	\$3,469	\$37,445

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	10/01/18		\$324.00			\$324.00
	Payment - Sept.18	10/12/18	31733			(324.00)	\$0.00
	October Billing	10/18/18			\$324.00		\$324.00
	Payment - Oct.18	11/27/18	31792			(324.00)	\$0.00
	November Billing	11/27/18			\$324.00		\$324.00
	December Billing	12/18/18			\$324.00		\$648.00
	Payment - Nov.18	12/27/18	31836			(324.00)	\$324.00
	Payment - Dec.18	01/08/19	31895			(324.00)	\$0.00
	January Billing	01/22/19			\$324.00		\$324.00
	Payment - Jan.19	02/14/19	31955			(324.00)	\$0.00
	February Billing	02/25/19			\$324.00		\$324.00
	March Billing	03/21/19			\$324.00		\$648.00
	Payment - Feb.19	03/29/19	32021			(324.00)	\$324.00
	Payment - Mar.19	04/01/19	32042			(324.00)	\$0.00
	April Billing	04/19/19			\$324.00		\$324.00
	May Billing	05/23/19			\$324.00		\$648.00
	Payment - Apr.19 & May19	06/07/19	32180			(648.00)	\$0.00
	June Billing	06/18/19			\$324.00		\$324.00
	July Billing	07/17/19			\$324.00		\$648.00
	August Billing	08/20/19			\$324.00		\$972.00
Payment - Apr.19 & May19	09/04/19				(972.00)	\$0.00	
September Billing	09/30/19			\$324.00		\$324.00	
Total Boondocks				\$324.00	\$3,888.00	(\$3,888.00)	\$324.00
Venezia	Beginning Balance	10/01/18		\$2,160.00			\$2,160.00
	Payment - Sept.18	10/12/18	31733			(\$2,160.00)	\$0.00
	October Billing	10/18/18			\$2,256.00		\$2,256.00
	Payment - Oct.18	11/27/18	31792			(\$2,256.00)	\$0.00
	November Billing	11/27/18			\$2,304.00		\$2,304.00
	December Billing	12/18/18			\$2,328.00		\$4,632.00
	Payment - Nov.18	12/27/18	31836			(\$2,304.00)	\$2,328.00
	Payment - Dec.18	01/08/19	31895			(\$2,328.00)	\$0.00
	January Billing	01/22/19			\$2,520.00		\$2,520.00
	Payment - Jan.19	02/14/19	31955			(\$2,520.00)	\$0.00
	February Billing	02/25/19			\$2,304.00		\$2,304.00
	March Billing	03/21/19			\$2,328.00		\$4,632.00
	Payment - Feb.19	03/29/19	32021			(\$2,304.00)	\$2,328.00
	Payment - Mar.19	04/01/19	32042			(\$2,328.00)	\$0.00
	April Billing	04/19/19			\$2,376.00		\$2,376.00
	May Billing	05/23/19			\$2,448.00		\$4,824.00
	Payment - Apr.19 & May19	06/07/19	32180			(4,824.00)	\$0.00
	June Billing	06/18/19			\$2,816.00		\$2,816.00
	July Billing	07/17/19			\$2,840.00		\$5,256.00
	August Billing	08/20/19			\$2,736.00		\$7,992.00
Payment - Apr.19 & May19	09/04/19				(7,992.00)	\$0.00	
September Billing	09/30/19			\$2,736.00		\$2,736.00	
Total Venezia				\$2,160.00	\$29,592.00	(\$29,016.00)	\$2,736.00
ESE School	Beginning Balance	10/01/18		\$347.40			\$347.40
	Payment - Sept.18	10/12/18	31733			(\$347.20)	\$0.20
	October Billing	10/18/18			\$240.80		\$241.00
	Payment - Oct.18	11/27/18	31792			(\$240.80)	\$0.20
	November Billing	11/27/18			\$291.20		\$291.40
	December Billing	12/18/18			\$224.00		\$515.40
	Payment - Nov.18	12/27/18	31836			(\$291.20)	\$224.20
	Payment - Dec.18	01/08/19	31895			(\$224.00)	\$0.20
	January Billing	01/22/19			\$386.40		\$386.60
	Payment - Jan.19	02/14/19	31955			(\$386.40)	\$0.20
	February Billing	02/25/19			\$392.00		\$392.20
	March Billing	03/21/19			\$509.60		\$901.80
	Payment - Feb.19	03/29/19	32021			(\$392.00)	\$509.80
	Payment - Mar.19	04/01/19	32042			(\$509.60)	\$0.20
	April Billing	04/19/19			\$442.40		\$442.60
	May Billing	05/23/19			\$414.40		\$857.00
	Payment - Apr.19 & May19	06/07/19	32180			(856.80)	\$0.20
	June Billing	06/18/19			\$336.00		\$336.20
	July Billing	07/17/19			\$162.40		\$498.60
	August Billing	08/20/19			\$156.80		\$655.40
Payment - Apr.19 & May19	09/04/19				(655.20)	\$0.20	
September Billing	09/30/19			\$408.80		\$409.00	
Total ESE School				\$347.40	\$3,964.80	(\$3,903.20)	\$409.00
TOTAL				\$2,831.40	\$37,444.80	(\$36,807.20)	\$3,469.00

CENTRAL LAKE

Community Development District

Reservation & Maintenance Revenue Fund

Statement of Revenues & Expenditures

For Period Ending September 30, 2019

	Adopted Budget	Prorated Budget Thru 9/30/19	Actual Thru 9/30/19	Variance
Revenues:				
RAM Revenue	\$120,000	\$120,000	\$116,132	(\$3,868)
Misc/Penalty Revenue	\$500	\$500	\$279	(\$221)
Total Revenues	\$120,500	\$120,500	\$116,411	(\$4,089)
Expenditures:				
<u>Administrative</u>				
Attorney Fees	\$10,000	\$10,000	\$505	\$9,495
Postage	\$100	\$100	\$26	\$74
Insurance	\$3,400	\$3,400	\$3,072	\$328
Legal Advertising	\$500	\$500	\$0	\$500
Property Taxes	\$1,500	\$1,500	\$1,269	\$231
Misc/Bank Fees	\$1,000	\$1,000	\$0	\$1,000
<u>Field</u>				
Electric	\$7,000	\$7,000	\$5,884	\$1,116
Mowing	\$8,000	\$8,000	\$6,540	\$1,460
Repairs & Maintenance	\$5,000	\$5,000	\$1,234	\$3,766
Property Insurance	\$4,866	\$4,866	\$4,424	\$443
Refuse Service	\$1,300	\$1,300	\$1,258	\$42
Operating Supplies	\$1,500	\$1,500	\$320	\$1,180
Chemicals	\$800	\$800	\$537	\$263
Permits	\$5,000	\$5,000	\$1,100	\$3,900
Reserves	\$70,534	\$70,534	\$0	\$70,534
Capital Outlay	\$0	\$0	\$12,894	(\$12,894)
Total Expenditures	\$120,500	\$120,500	\$39,064	\$81,436
Excess Revenues (Expenditures)	\$0	\$0	\$77,348	
Fund Balance - Beginning	\$0	\$0	\$136,317	
Fund Balance - Ending	\$0	\$0	\$213,664	

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

	Oct-18	Nov-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Total
Revenues:												
RAM Revenue	\$9,724	\$9,716	\$9,700	\$9,692	\$9,656	\$9,688	\$9,688	\$9,668	\$9,668	\$9,620	\$9,620	\$116,132
Misc/Penalty Revenue	\$11	\$0	\$0	\$36	\$40	\$33	\$33	\$33	\$33	\$30	\$30	\$280
Total Revenues	\$9,735	\$9,716	\$9,700	\$9,692	\$9,696	\$9,721	\$9,721	\$9,701	\$9,701	\$9,650	\$9,650	\$116,412
Expenditures:												
Administrative												
Attorney Fees	\$142	\$42	\$0	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$257	\$505
Postage	\$0	\$0	\$1	\$4	\$0	\$0	\$0	\$9	\$1	\$6	\$5	\$26
Insurance	\$3,072	\$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
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$1,269	\$0	\$0	\$0	\$0	\$1,269
Misc/Bank Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administrative	\$3,214	\$42	\$1	\$67	\$0	\$0	\$1,269	\$9	\$1	\$6	\$262	\$4,872
Maintenance												
Electric	\$421	\$459	\$484	\$387	\$445	\$587	\$641	\$469	\$510	\$597	\$480	\$5,884
Mowing	\$0	\$0	\$1,440	\$180	\$0	\$1,700	\$0	\$0	\$1,700	\$0	\$1,520	\$6,540
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,234	\$0	\$0	\$0	\$1,234
Property Insurance	\$4,424	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,424
Refuse Service	\$95	\$95	\$95	\$95	\$97	\$97	\$97	\$97	\$97	\$194	\$101	\$1,258
Operating Supplies	\$150	\$0	\$0	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$320
Chemicals	\$119	\$19	\$91	\$0	\$74	\$0	\$52	\$0	\$145	\$18	\$21	\$537
Permits	\$0	\$0	\$1,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,100
Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$10,688	\$0	\$1,070	\$0	\$1,137	\$0	\$0	\$0	\$0	\$0	\$12,894
Total Maintenance	\$5,210	\$11,261	\$3,210	\$1,902	\$542	\$3,521	\$789	\$1,801	\$2,452	\$798	\$2,122	\$34,192
Total Expenditures	\$8,424	\$11,303	\$3,211	\$1,969	\$584	\$3,521	\$2,059	\$1,810	\$2,453	\$804	\$2,384	\$39,064
Excess Revenues (Expenditures)	\$1,311	(\$1,587)	\$6,489	\$7,723	\$9,186	\$6,200	\$7,663	\$7,891	\$7,248	\$8,846	\$7,266	\$77,348