

*Central Lake Community
Development District*

Agenda

September 4, 2020

AGENDA

Central Lake

Community Development District

219 E. Livingston Street, Orlando FL, 32801

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

August 28, 2020

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 4, 2020 at 8:00 a.m. via Zoom: <https://zoom.us/j/94087690301>**. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the June 5, 2020 Meeting
4. Review and Acceptance of Fiscal Year 2019 Audit Report
5. Public Hearing
 - A. Consideration of Resolution 2020-05 Adopting the Fiscal Year 2021 Budget and Relating to the Annual Appropriations
6. 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 2021 Meeting Schedule
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 June 5, 2020 meeting. The minutes are enclosed for your review.

The fourth order of business is the review and acceptance of the Fiscal Year 2019 audit report. A copy of the report is provided separately.

The fifth order of business opens the Public Hearing. Section A is the consideration of Resolution 2020-05 adopting the Fiscal Year 2021 budget and relating to the annual appropriations. A copy of the Resolution and proposed budget are 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. Section 3 is the approval of the Fiscal Year 2021 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 held Friday, June 5, 2020 at 8:00 a.m. via Zoom Teleconference.

Present and constituting a quorum were:

Bud Beucher	Chairman
Katie Beucher	Vice Chairperson
Heather Miller	Assistant Secretary
Daniel Parks	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 5, 2020 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 at 8:00 a.m. and called the roll and stated we are meeting via Zoom in accordance with the Governor's Executive Order waiving the requirement for a physical quorum and that allows us to conduct these meetings through the use of technology. That executive order will expire on June 30th and after July 1st we will be back to the regular types of meetings.

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 Supervisors

Mr. Flint stated I have received the Oaths of Office for the four Board members participating in this meeting in advance of the today's meeting.

B. Consideration of Resolution 2020-02 Canvassing and Certifying the Results of the Landowners' Election

Mr. Flint stated last November we held a landowner election and Ms. Beucher and Mr. Clary received 25 votes each and will serve four-year terms of office and Mr. Parks received 24 votes and will serve a two-year term of office and that information is reflected on the resolution.

On MOTION by Ms. Miller seconded by Ms. Beucher with all in favor Resolution 2020-02 was approved.

C. Consideration of Resolution 2020-03 Electing Officers

Mr. Flint stated each time there is an election the Statute requires that we consider election of officers and we included a resolution in your agenda package electing a Chair, Vice Chair, Treasurer, Assistant Treasurer, Secretary and Assistant Secretaries. At the present time Mr. Beucher is Chair, we don't have a Vice Chair at this point and Daniel is not designated as an officer and the other three Board members are Assistant Secretaries. I'm Secretary, Teresa Viscarra is Treasurer and Patti Powers is Assistant Treasurer. We can take each office individually or if someone wants to make a motion to elect a slate of officers, we can do that as well.

On MOTION by Mr. Beucher seconded by Mr. Parks with all in favor Resolution 2020-03 reflecting the following officers was approved: Bud Beucher Chairman, Katie Beucher Vice Chair, George Flint Secretary, Teresa Viscarra Treasurer, Patti Powers Assistant Treasurer, Heather Miller, Dan Parks and Michael Clary Assistant Secretaries.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the October 25, 2019 Board of Supervisors Meeting and Acceptance of the Minutes of the November 1, 2019 Landowners' Meeting

On MOTION by Ms. Beucher seconded by Mr. Beucher with all in favor the minutes of the October 25, 2019 Board meeting and the November 1, 2019 landowners' meeting were included in the agenda package.

FIFTH ORDER OF BUSINESS

Consideration of Utility Service Capacity Repurchase Agreement with Packing House By-Products, Co.

Mr. Flint stated in order to document the sale of capacity and payment to the Mission Inn Resort we drafted an agreement basically a repurchase agreement. It doesn't require the Town to be a party to the agreement. This agreement documents the CDD buying capacity from Mission Inn and selling it to the Town of Howey-in-the-Hills. The Town is building a new library and the capacity needed was 6.3 ERUs. They paid the \$20,540 to the CDD and the CDD in turn paid that to Mission Inn for the capacity and this documents that transaction.

On MOTION by Ms. Beucher seconded by Ms. Miller with all in favor the utility service capacity repurchase agreement with Packing House By-Products, Co. was approved.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2020-04 Approving the Proposed Fiscal Year 2021 Budget and Setting a Public Hearing

Mr. Flint stated Resolution 2020-04 approves a proposed budget and sets the date, place and time of the public hearing for its final consideration. The District is required to approve a proposed budget by June 15th. It is not binding on the Board, the actual adoption would be at the public hearing, which we are suggesting be scheduled for September 4, 2020 at 8:00 a.m. Exhibit A to the resolution is the proposed budget. One note on this is that I understand one of our wholesale customers, Bishops Gate, will be coming online sometime during Fiscal Year 2021 and it will be reflected in the wholesale sewer revenue and we will likely add another revenue line item for Bishops Gate. We don't know exactly when that will come online so we can estimate it and include some revenue or we can leave it then when it comes online it will be reflected in the financials.

Mr. Beucher stated I would leave it, I just wanted you to know it was coming. It appears that the Town is going to change their structure so that they won't be the retail provider anymore. Bishops Gate will own their own assets in the ground and they will pay a "commission" to be paid like a franchise fee.

Mr. Flint stated Bishops Gate will be paying us directly versus paying the Town and the Town paying us.

Mr. Beucher stated yes and it would function similarly to what we do with the two condominium complexes where they will pay us one time a year because they are not water

customers. The cost per unit is higher than what it is for a resident inside Mission Inn because we are a water and sewer provider for them.

Mr. Flint stated we will probably want to document that at some point.

Mr. Beucher stated we are waiting for the Town to pass something. I talked to Ben and told him we would do nothing until after we saw something in writing from the Town that was official.

On MOTION by Ms. Miller seconded by Ms. Beucher with all in favor Resolution 2020-04 approving the proposed Fiscal Year 2021 budget and setting the public hearing for September 4, 2020 was approved.

SEVENTH ORDER OF BUSINESS

Ratification of Water Conservation Program Providing a Subsidy for Relocation of Irrigation Controllers

Mr. Flint stated next is ratification of what we are calling a Water Conservation Program. There is a concern about irrigation usage and we are in the process of renewing our consumptive use permit and a program was put in place encouraging homeowners to relocate their irrigation clocks to the outside of their home versus the inside of their garages and that would allow the landscape contractor to have more control over the irrigation clock and make sure it is set appropriately. To encourage homeowners to do that the CDD agreed to pay up to \$100 in the cost of relocating the clock. I think we have two so far that we paid the \$100; we required them to submit their invoices from their contractor as well as pictures evidencing the clock had been moved. To document that in the record and approve what the Chair and I agreed to do we have it on the agenda. There is no written document for you to approve other than the concept of reimbursing up to \$100 of the cost to relocate the clocks.

Mr. Beucher stated we are way over and I'm going to suggest that maybe we even consider working with the HOA and partner with them to get Wi-Fi connected to the irrigation so the controllers would be Wi-Fi controlled just like they have on the golf course so you can shut it down from your phone as opposed to having to run around the community trying to figure it out. Last night after a substantial rain the irrigation was running. This morning the irrigation was running. I called Yellowstone, the landscape company that works for the HOA and told them they had to turn them off. I think the burden falls on us as the permit holder and we should

consider working with the HOA like we are the homeowners, meaning maybe we find a few dollars to incentivize the HOA to pull the trigger and get those clocks for the common areas.

Mr. Flint stated there are centralized irrigation controllers that can be put in but those are a little pricey.

Mr. Beucher stated I think they need about six clocks for the common areas and I think they are about \$1,000 each. I'm not suggesting the CDD absorb the total cost, but we may be willing to do 50% of it, to incentivize them to do it.

Mr. Flint stated that would result in lower irrigation bills.

On MOTION by Mr. Beucher seconded by Ms. Miller with all in favor the Water Conservation Program providing a \$100 subsidy for relocation of irrigation controllers in the villas product and club home product was ratified.

On MOTION by Mr. Beucher seconded by Ms. Beucher with all in favor the CDD will participate in replacement of the existing common area irrigation clocks with Wi-Fi connected clocks in the amount of 50%, not to exceed \$5,000.

EIGHTH 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

Mr. Flint presented the check register from October 19, 2019 through May 31, 2020 in the amount of \$284,010.78.

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

Mr. Beucher stated there is an engineering bill of \$24,000 and I'm struggling with Sonny McNeil on activating this permit for the new plant. We were to begin almost a year ago to

reactivate the plan and he has gone through three or four engineers. I would like to explore the possibility of jumping ship and reassigning the task and responsibility to another consultant/engineering firm. I'm going to give Sonny one more chance and if he doesn't respond I think we should cut him from the team.

Mr. Flint stated when we hired Sonny previously, I think it was the Mission Inn that hired him as part of the construction of the plant. The CDD as a government entity has to issue an RFQ for engineering services.

Mr. Beucher stated Mission Inn will hire the engineer.

ii. Balance Sheet and Income Statement

A copy of the financials was included in the agenda package. No Board action was required.

iii. Presentation of Number of Registered Voters - 0

A copy of the letter from the Supervisor of Elections indicating there are no registered voters residing within the District was included in the agenda package.

NINTH ORDER OF BUSINESS

Supervisor's Requests and Audience Comments

There being none, the next item followed.

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 September 4, 2020 unless there is a need to call a special meeting.

On MOTION by Ms. Beucher seconded by Ms. Miller with all in favor the meeting adjourned at 8:29 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

*This item has been provided
separately*

SECTION V

SECTION A

RESOLUTION 2020-05

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, 2020, AND ENDING SEPTEMBER 30, 2021; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2020, 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 4, 2020**, 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 2020 and/or revised projections for Fiscal Year 2021.
- 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, 2021", as adopted by the Board of Supervisors on **September 4, 2020**.
- 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, 2020, and ending September 30, 2021, 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 4th day of September, 2020.

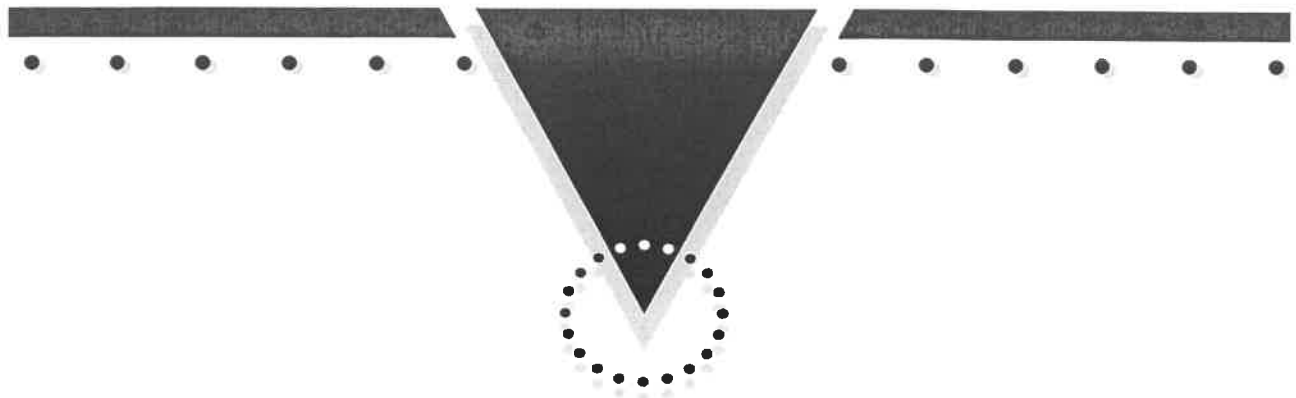
ATTEST:

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

Secretary

By:_____

Its:_____



**Central Lake
Community Development District**

**Proposed Budget
FY 2021**



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CENTRAL LAKE
Community Development District

Water & Sewer Fund Budget
Fiscal Year 2021

ADOPTED BUDGET FY2020	ACTUAL THRU 07/31/20	NEXT 2 MONTHS	PROJECTED THRU 9/30/20	PROPOSED BUDGET FY2021
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REVENUES:

Water Revenue	\$160,000	\$123,381	\$29,279	\$152,660	\$155,000
Sewer Revenue	\$160,000	\$140,002	\$25,029	\$165,031	\$165,000
Wholesale Sewer Revenue - Lot Closings	\$32,832	\$32,208	\$7,680	\$39,888	\$46,080
Wholesale Sewer Revenue - Boondocks	\$3,888	\$3,240	\$648	\$3,888	\$3,888
Wholesale Sewer Revenue - School	\$4,250	\$3,144	\$456	\$3,600	\$4,250
Mission Inn Irrigation	\$6,000	\$10,314	\$996	\$11,310	\$8,000
Las Colinas HOA Irrigation	\$70,000	\$42,347	\$9,000	\$51,347	\$60,000
Miscellaneous Income	\$2,250	\$456	\$300	\$756	\$1,500
CIAC/Meter Fees	\$35,000	\$35,900	\$0	\$35,900	\$25,000
Interest	\$50	\$29	\$1	\$30	\$25

TOTAL REVENUES	\$474,270	\$391,021	\$73,389	\$464,411	\$468,743
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EXPENDITURES:

Administrative:

Attorney Fees	\$10,000	\$405	\$260	\$665	\$5,000
Engineering	\$3,500	\$1,375	\$0	\$1,375	\$3,500
Annual Audit	\$4,200	\$3,500	\$0	\$3,500	\$3,500
Management Fees	\$36,050	\$30,042	\$6,008	\$36,050	\$36,050
Information Technology	\$4,675	\$1,667	\$2,708	\$4,375	\$2,000
Telephone	\$250	\$8	\$8	\$16	\$50
Postage	\$1,500	\$1,185	\$300	\$1,485	\$1,500
Insurance	\$3,400	\$3,149	\$0	\$3,149	\$3,325
Printing & Binding	\$500	\$220	\$60	\$280	\$500
Legal Advertising	\$1,250	\$1,376	\$741	\$2,118	\$1,500
Office Supplies	\$500	\$85	\$35	\$120	\$250
Property Taxes	\$2,000	\$1,180	\$0	\$1,180	\$1,300
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Other Current Charges	\$4,000	\$3,024	\$500	\$3,524	\$4,000

Total Administrative	\$72,000	\$47,389	\$10,621	\$58,010	\$62,650
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Operations:

Electric	\$28,000	\$19,621	\$4,400	\$24,021	\$28,000
Testing	\$20,000	\$14,915	\$2,930	\$17,845	\$20,000
Sludge Pumping	\$15,000	\$11,092	\$2,627	\$13,719	\$15,000
Labor	\$10,000	\$7,195	\$1,439	\$8,634	\$10,000
Chemicals	\$7,200	\$4,515	\$985	\$5,500	\$8,000
Repairs	\$35,000	\$7,787	\$2,213	\$10,000	\$30,000
Mowing	\$2,000	\$895	\$850	\$1,745	\$2,000
Backup Fuel	\$1,500	\$0	\$0	\$0	\$1,500
Property Insurance	\$4,866	\$4,556	\$0	\$4,556	\$5,025
Dues, Licenses & Subscriptions	\$2,500	\$2,339	\$0	\$2,339	\$2,500
Quarterly Utility Maintenance	\$4,000	\$0	\$500	\$500	\$4,000
Plant Lease	\$262,754	\$136,591	\$180,386	\$316,977	\$270,618
Contingency	\$9,450	\$565	\$0	\$565	\$9,450

Total Operations	\$402,270	\$210,070	\$196,330	\$406,400	\$406,093
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TOTAL EXPENDITURES	\$474,270	\$257,459	\$206,951	\$464,410	\$468,743
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EXCESS REVENUES (EXPENDITURES)	\$0	\$133,562	(\$133,562)	\$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 2020, 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 Berger, Toombs, Elam, Gaines & Frank 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 \$13,659.09, 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 2021

ADOPTED BUDGET FY2020	ACTUAL THRU 07/31/20	NEXT 2 MONTHS	PROJECTED THRU 9/30/20	PROPOSED BUDGET FY2021
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REVENUES:

RAM Revenue	\$116,000	\$94,636	\$18,880	\$113,516	\$113,280
Miscellaneous Income	\$500	\$1,071	\$9	\$1,080	\$1,000
Interest	\$0	\$1,434	\$106	\$1,540	\$600
Carry Forward Surplus	\$0	\$198,144	\$0	\$198,144	\$287,456

TOTAL REVENUES	\$116,500	\$295,284	\$18,995	\$314,279	\$402,336
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EXPENDITURES:

Administrative:

Attorneys Fees	\$10,000	\$405	\$260	\$665	\$10,000
Postage	\$100	\$106	\$14	\$120	\$250
Insurance	\$3,400	\$3,149	\$0	\$3,149	\$3,325
Legal Advertising	\$500	\$0	\$100	\$100	\$500
Property Taxes	\$1,500	\$1,180	\$0	\$1,180	\$1,300
Other Current Charges	\$1,000	\$0	\$166	\$166	\$1,000

Total Administrative	\$16,500	\$4,840	\$540	\$5,380	\$16,375
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Operations:

Electric	\$7,000	\$4,905	\$1,070	\$5,975	\$7,000
Repairs & Maintenance	\$5,000	\$0	\$850	\$850	\$5,000
Mowing	\$8,000	\$3,580	\$1,700	\$5,280	\$8,000
Property Insurance	\$4,866	\$4,556	\$0	\$4,556	\$5,025
Refuse Service	\$1,300	\$995	\$199	\$1,193	\$1,300
Operating Supplies	\$1,500	\$2,989	\$0	\$2,989	\$3,000
Chemicals	\$800	\$502	\$98	\$600	\$1,000
Permits	\$5,000	\$0	\$0	\$0	\$5,000
Reserves	\$51,534	\$0	\$0	\$0	\$51,450
Capital Outlay	\$15,000	\$0	\$0	\$0	\$13,000

Total Operations	\$100,000	\$17,526	\$3,917	\$21,443	\$99,775
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TOTAL EXPENDITURES	\$116,500	\$22,366	\$4,457	\$26,824	\$116,150
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EXCESS REVENUES (EXPENDITURES)	\$0	\$272,918	\$14,538	\$287,456	\$286,186
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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.

INTEREST

The District generates funds off of funds invested with the State Board of Administration.

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

SECTION C

SECTION 1

Central Lake

Community Development District

Check Run Summary

June 1, 2020 thru August 31, 2020

Fund	Date	Check No.'s	Amount
Water & Sewer Fund	6/19/20	2121-2128	\$ 8,317.88
	7/15/20	2129-2136	\$ 14,409.01
	7/31/20	2137-2138	\$ 710.00
	8/20/20	2139-2142	\$ 6,127.70
			<hr/>
			\$ 29,564.59

			<hr/>
			\$ 29,564.59

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
6/19/20	00143	5/29/20 AP052920	202005 302-53600-49000		*	100.00	
			REIMB-RELOCATE IRG CONTRL	ARVIND PARANJPE			100.00 002121
6/19/20	00013	5/26/20 7-020-66	202005 301-51300-42000		*	18.49	
			DELIVERY 05/15/20				
		5/26/20 7-020-66	202005 300-13100-10300		*	.97	
			DELIVERY 05/15/20				
		6/09/20 7-032-64	202006 301-51300-42000		*	48.75	
			DELIVERY 06/02/20				
		6/09/20 7-032-64	202006 300-13100-10300		*	2.57	
			DELIVERY 06/02/20				
				FEDEX			70.78 002122
6/19/20	00001	6/01/20 180	202006 301-51300-34000		*	3,004.17	
			MANAGEMENT FEES JUN20				
		6/01/20 180	202006 301-51300-34100		*	166.67	
			INFORMATION TECH JUN20				
		6/01/20 180	202006 301-51300-51000		*	5.52	
			OFFICE SUPPLIES JUN20				
		6/01/20 180	202006 301-51300-42000		*	86.74	
			POSTAGE JUN20				
		6/01/20 180	202006 300-13100-10300		*	4.56	
			POSTAGE JUN20				
		6/01/20 180	202006 301-51300-47000		*	2.25	
			COPIES JUN20				
				GOVERNMENTAL MANAGEMENT SERVICES			3,269.91 002123
6/19/20	00016	5/31/20 5906	202005 302-53600-46100		*	45.03	
			TRIMMING/SPRAYING/ROUNDUP				
		5/31/20 5906	202005 300-13100-10300		*	180.12	
			TRIMMING/SPRAYING/ROUNDUP				
				JP LANDSCAPING MANAGEMENT			225.15 002124
6/19/20	00101	6/02/20 1773MAY2	202005 302-53600-12000		*	719.53	
			LABOR SERVICES - MAY20				
				MISSION INN RESORT & CLUB			719.53 002125
6/19/20	00004	5/03/20 050320	202004 302-53600-46100		*	380.00	
			JESUS SANCHEZ-MOWING/SPRY				
		5/03/20 050320	202004 300-13100-10300		*	1,520.00	
			JESUS SANCHEZ-MOWING/SPRY				
				MISSION INN GOLF & TENNIS RESORT			1,900.00 002126
6/19/20	00002	5/29/20 20802732	202005 301-51300-48000		*	552.51	
			NOT.OF MEETING 06/05/20				
				ORLANDO SENTINEL			552.51 002127
				CTL -CENTRAL LAKE- TVISCARRA			

AP300R

*** CHECK DATES 06/01/2020 - 08/31/2020 *** YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 8/31/20
 CENTRAL LAKE CDD - W/S FUND
 BANK A CENTRAL LAKE CDD

PAGE 2

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/19/20	00006	5/14/20 PT7157	202005 302-53600-43100	COLIFORM TESTING	*	15.00	
6/01/20		PT7227	202006 302-53600-43100	JUN20 SERVICES - CLCDD	*	875.00	
6/01/20		PT7228	202006 302-53600-43100	EXTRA TSS TESTING-PERMIT	*	110.00	
6/01/20		PT7258	202006 302-53600-43100	JUN20 SERVICE-LAS COLINAS	*	480.00	
							1,480.00 002128
7/15/20	00073	6/28/20 350180	202006 301-51300-32200	FY19 AUDIT SERVICES	*	3,500.00	
							3,500.00 002129
7/15/20	00084	7/15/20 065721	202007 302-53600-54000	LAS COLINAS PWS#3354944	*	2,000.00	
							2,000.00 002130
7/15/20	00013	6/23/20 7-045-46	202006 301-51300-42000	DELIVERY 06/13-6/18	*	35.00	
		6/23/20 7-045-46	202006 300-13100-10300	DELIVERY 06/13-6/18	*	1.84	
		6/30/20 7-051-79	202006 301-51300-42000	DELIVERY 06/19/20	*	18.86	
		6/30/20 7-051-79	202006 300-13100-10300	DELIVERY 06/19/20	*	.99	
		7/07/20 7-058-31	202006 301-51300-42000	DELIVERY 06/26/20	*	19.10	
		7/07/20 7-058-31	202006 300-13100-10300	DELIVERY 06/26/20	*	1.00	
							76.79 002131
7/15/20	00057	5/31/20 1793-001	202005 301-51300-31500	REV COMM/RECORDS/TEL CONF	*	367.50	
		5/31/20 1793-001	202005 300-13100-10300	REV COMM/RECORDS/TEL CONF	*	367.50	
							735.00 002132
7/15/20	00001	7/01/20 181	202007 301-51300-34000	MANAGEMENT FEES JUL20	*	3,004.17	
		7/01/20 181	202007 301-51300-34100	INFORMATION TECH JUL20	*	166.67	
		7/01/20 181	202007 301-51300-51000	OFFICE SUPPLIES JUL20	*	20.25	
		7/01/20 181	202007 301-51300-42000	POSTAGE JUL20	*	82.52	

CTL -CENTRAL LAKE- TVISCARRA

AP300R

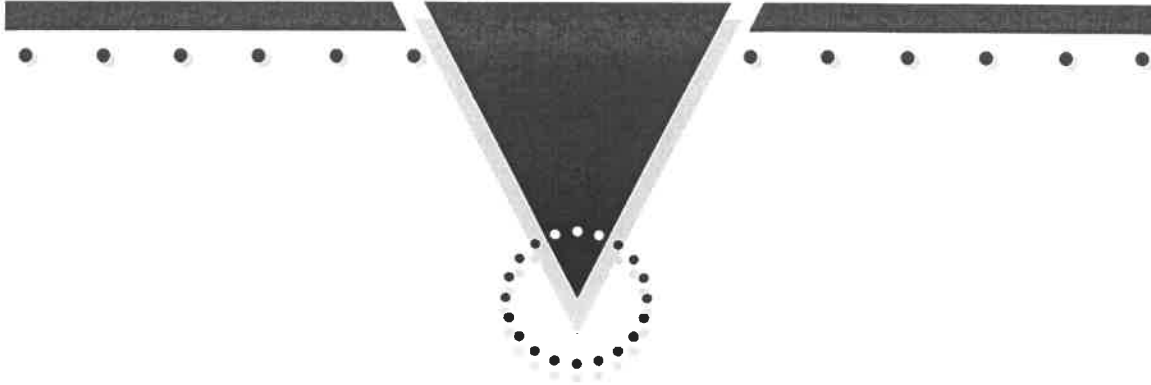
*** CHECK DATES 06/01/2020 - 08/31/2020 *** YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 8/31/20
CENTRAL LAKE CDD - W/S FUND
BANK A CENTRAL LAKE CDD

PAGE 3

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		7/01/20 181	202007 300-13100-10300			*	4.34	
		POSTAGE JUL20						
		7/01/20 181	202007 301-51300-47000			*	25.95	
		COPIES JUL20						
GOVERNMENTAL MANAGEMENT SERVICES							3,303.90	002133
7/15/20 00101		7/01/20 1773JUN2	202006 302-53600-12000			*	719.53	
		LABOR SERVICES - JUN20						
MISSION INN RESORT & CLUB							719.53	002134
7/15/20 00004		6/02/20 4726501	202006 302-53600-52000			*	235.94	
		HAWKINS-ULTRA CHLORINE						
		6/02/20 4726501	202006 300-13100-10300			*	26.21	
		HAWKINS-ULTRA CHLORINE						
		6/02/20 4727462	202006 302-53600-52000			*	216.00	
		HAWKINS-CHLORINE 150#CYL						
		6/02/20 4727462	202006 300-13100-10300			*	24.00	
		HAWKINS-CHLORINE 150#CYL						
		6/02/20 4727464	202006 302-53600-52000			*	442.80	
		HAWKINS-CHLORINE 150#CYL						
		6/02/20 4727464	202006 300-13100-10300			*	49.20	
		HAWKINS-CHLORINE 150#CYL						
		6/02/20 953925	202005 302-53600-46000			*	45.13	
		LOWE'S-STEVE JONES						
		6/04/20 S0153008	202006 302-53600-46000			*	935.71	
		2 NEPT. METERS/4 CHAMBERS						
		6/15/20 93159	202006 302-53600-49300			*	365.00	
		SEWER PLANT DUMPSTER-ENG.						
		6/16/20 3703	202006 302-53600-54000			*	138.80	
		FRWA-MBRSHIP RENEW JUN20						
		6/23/20 062320	202006 302-53600-46000			*	45.00	
		STEVE JONES-TRTMENT PLANT						
		6/23/20 062320A	202006 302-53600-46000			*	25.00	
		STEVE JONES-TRTMENT PLANT						
		6/30/20 063020	202006 302-53600-46000			*	60.00	
		STEVE JONES-TRTMENT PLANT						
MISSION INN GOLF & TENNIS RESORT							2,608.79	002135
7/15/20 00006		7/01/20 PT7424	202007 302-53600-43100			*	875.00	
		JUL20 SERVICES - CLCDD						
		7/01/20 PT7425	202007 302-53600-43100			*	110.00	
		EXTRA TSS TESTING-PERMIT						
		7/01/20 PT7449	202007 302-53600-43100			*	480.00	
		JUL20 SERVICE-LAS COLINAS						
PLANT TECHNICIANS, INC.							1,465.00	002136
CTL -CENTRAL LAKE- TVISCARRA								

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
7/31/20	00009	7/24/20 82120	202007 302-53600-43200	REM TRASH/DEBRIS/JETCLEAN	*	690.00	
				AMERICAN PIPE & TANK			690.00 002137
7/31/20	00013	7/21/20 7-070-76	202007 301-51300-42000	DELIVERY 07/16/2020	*	19.00	
		7/21/20 7-070-76	202007 300-13100-10300	DELIVERY 07/16/2020	*	1.00	
				FEDEX			20.00 002138
8/20/20	00001	8/01/20 182	202008 301-51300-34000	MANAGEMENT FEES AUG20	*	3,004.17	
		8/01/20 182	202008 301-51300-34100	INFORMATION TECH AUG20	*	166.67	
		8/01/20 182	202008 301-51300-51000	OFFICE SUPPLIES AUG20	*	5.67	
		8/01/20 182	202008 301-51300-42000	POSTAGE AUG20	*	93.60	
				GOVERNMENTAL MANAGEMENT SERVICES			3,270.11 002139
8/20/20	00101	8/01/20 1773JUL2	202007 302-53600-12000	LABOR SERVICES - JUL20	*	719.53	
				MISSION INN RESORT & CLUB			719.53 002140
8/20/20	00004	7/20/20 S0154223	202007 302-53600-46000	T-10 NEPTUNE MTR/MTR TAIL	*	514.43	
		7/23/20 S0542895	202007 302-53600-46000	BLK VLV BOX W/READER	*	158.63	
				MISSION INN GOLF & TENNIS RESORT			673.06 002141
8/20/20	00006	8/01/20 PT7606	202008 302-53600-43100	AUG20 SERVICES - CLCDD	*	875.00	
		8/01/20 PT7607	202008 302-53600-43100	EXTRA TSS TESTING-PERMIT	*	110.00	
		8/01/20 PT7631	202008 302-53600-43100	AUG20 SERVICE-LAS COLINAS	*	480.00	
				PLANT TECHNICIANS, INC.			1,465.00 002142
TOTAL FOR BANK A						29,564.59	
TOTAL FOR REGISTER						29,564.59	

SECTION 2



**Central Lake
Community Development District**

Unaudited Financial Reporting

July 31, 2020



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, 2020**

	Governmental Fund Types		
	Water & Sewer Fund	RAM Revenue Fund	Totals 2020
<u>ASSETS</u>			
<u>Cash</u>			
Operating Account	\$141,588	\$124,203	\$265,791
State Board of Administrative	\$2,635	\$151,434	\$154,069
Accounts Receivable	\$44,665	\$1,844	\$46,508
Plant and Equipment	---	\$6,259	\$6,259
Due from RAM	\$4,563	---	\$4,563
Due from THIH - Lot Closings	\$3,816	---	\$3,816
Due from THIH - Boondocks	\$324	---	\$324
Due from THIH - School	\$325	---	\$325
TOTAL ASSETS	\$197,916	\$283,739	\$481,655
<u>LIABILITIES</u>			
Accounts Payable	\$1,393	---	\$1,393
Due to Water & Sewer	---	\$4,563	\$4,563
<u>Fund Equity and Other Credits</u>			
Retained Earnings			
Invested in Capital Assets	---	\$6,259	\$6,259
Unreserved	\$196,523	\$272,918	\$469,441
TOTAL LIABILITIES & FUND EQUITY & OTHER CREDITS	\$197,916	\$283,739	\$481,655

CENTRAL LAKE

Community Development District

Water & Sewer Fund

Statement of Revenues & Expenditures

For Period Ending July 31, 2020

Revenues:

	Adopted Budget	Prorated Budget Thru 7/31/20	Actual Thru 7/31/20	Variance
Water Revenue	\$160,000	\$133,333	\$123,381	(\$9,952)
Sewer Revenue	\$160,000	\$133,333	\$140,002	\$6,669
Wholesale Sewer Revenue - Lot Closings	\$32,832	\$27,360	\$32,208	\$4,848
Wholesale Sewer Revenue - Boondocks	\$3,888	\$3,240	\$3,240	\$0
Wholesale Sewer Revenue - School	\$4,250	\$3,542	\$3,144	(\$397)
Mission Inn Irrigation	\$6,000	\$5,000	\$10,314	\$5,314
Las Colinas H.O.A. (Irrigation)	\$70,000	\$58,333	\$42,347	(\$15,987)
Miscellaneous Income (Activation Fees)	\$2,250	\$1,875	\$456	(\$1,419)
CIAC/Meter Fees	\$35,000	\$29,167	\$35,900	\$6,733
Interest	\$50	\$42	\$29	(\$12)
Total Revenues	\$474,270	\$395,225	\$391,021	(\$4,204)

Expenditures:

Administrative

Engineering	\$3,500	\$2,917	\$1,375	\$1,542
Attorney	\$10,000	\$8,333	\$405	\$7,928
Annual Audit	\$4,200	\$4,200	\$3,500	\$700
Management Fees	\$36,050	\$30,042	\$30,042	(\$0)
Computer Time	\$4,675	\$3,896	\$1,667	\$2,229
Telephone	\$250	\$208	\$8	\$201
Postage	\$1,500	\$1,250	\$1,185	\$65
Insurance	\$3,400	\$3,400	\$3,149	\$251
Printing & Binding	\$500	\$417	\$220	\$197
Legal Advertising	\$1,250	\$1,042	\$1,376	(\$335)
Property Taxes	\$2,000	\$2,000	\$1,180	\$820
Office Supplies	\$500	\$417	\$85	\$332
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
Miscellaneous	\$4,000	\$3,333	\$3,024	\$310
Total Administrative	\$72,000	\$61,629	\$47,389	\$14,240

Operations

Labor	\$10,000	\$8,333	\$7,195	\$1,138
Electricity	\$28,000	\$23,333	\$19,621	\$3,712
Testing	\$20,000	\$16,667	\$14,915	\$1,752
Sludge Pumping	\$15,000	\$12,500	\$11,092	\$1,408
Plant Lease	\$262,754	\$218,962	\$136,591	\$82,371
Repairs	\$35,000	\$29,167	\$7,787	\$21,380
Mowing	\$2,000	\$1,667	\$895	\$772
Backup Fuel	\$1,500	\$1,250	\$0	\$1,250
Dues & Licenses	\$2,500	\$2,083	\$2,339	(\$255)
Quarterly Utility Maintenance	\$4,000	\$3,333	\$0	\$3,333
Contingencies	\$9,450	\$7,875	\$565	\$7,310
Property Insurance	\$4,866	\$4,866	\$4,556	\$311
Chemicals	\$7,200	\$6,000	\$4,515	\$1,485
Total Maintenance	\$402,270	\$336,036	\$210,070	\$125,966

Total Expenditures

Excess Revenues (Expenditures)

Fund Balance - Beginning

Fund Balance - Ending

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

	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Total
Revenues:													
Water Revenue	\$13,995	\$11,661	\$9,754	\$9,377	\$7,038	\$11,047	\$16,279	\$16,382	\$13,206	\$14,641	\$0	\$0	\$123,381
Sewer Revenue	\$12,425	\$12,391	\$12,388	\$12,417	\$12,428	\$12,428	\$12,428	\$12,428	\$12,470	\$28,201	\$0	\$0	\$140,002
Wholesale Sewer Revenue - Lot Closings	\$2,928	\$2,976	\$3,048	\$3,072	\$3,072	\$3,072	\$3,072	\$3,312	\$3,816	\$3,840	\$0	\$0	\$32,208
Wholesale Sewer Revenue - Boondocks	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$0	\$0	\$3,240
Wholesale Sewer Revenue - School	\$241	\$610	\$437	\$224	\$454	\$392	\$56	\$325	\$325	\$81	\$0	\$0	\$3,144
Mission Inn Irrigation	\$1,179	\$1,121	\$863	\$1,014	\$700	\$889	\$998	\$1,058	\$1,058	\$1,435	\$0	\$0	\$10,314
Las Colinas H.O.A. (Irrigation)	\$5,079	\$4,735	\$4,501	\$4,661	\$3,431	\$3,638	\$3,615	\$4,398	\$3,766	\$4,522	\$0	\$0	\$42,347
Miscellaneous Income (Activation Fees)	\$104	\$100	(\$11)	(\$34)	(\$48)	(\$73)	\$0	\$100	\$160	\$168	\$0	\$0	\$466
CIAC/Capacity Fees	\$6,000	\$1,000	\$3,000	\$2,000	\$0	\$0	\$2,000	\$5,475	\$5,475	\$10,950	\$0	\$0	\$35,900
Interest	\$5	\$4	\$4	\$4	\$4	\$3	\$2	\$2	\$1	\$1	\$0	\$0	\$29
Total Revenues	\$42,278	\$34,922	\$34,308	\$33,060	\$27,402	\$31,719	\$38,774	\$43,803	\$40,591	\$64,162	\$0	\$0	\$391,021
Expenditures:													
Administrative													
Engineering	\$0	\$0	\$0	\$0	\$1,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,375
Attorney	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$368	\$0	\$0	\$0	\$0	\$405
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500	\$0	\$0	\$0	\$3,500
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	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
Postage	\$113	\$131	\$102	\$105	\$107	\$107	\$109	\$101	\$208	\$102	\$0	\$0	\$1,185
Insurance	\$3,149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,149
Printing & Binding	\$60	\$51	\$14	\$17	\$17	\$13	\$11	\$8	\$2	\$26	\$0	\$0	\$220
Legal Advertising	\$824	\$0	\$0	\$0	\$0	\$0	\$0	\$553	\$0	\$0	\$0	\$0	\$1,376
Property Taxes	\$0	\$1,180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,180
Office Supplies	\$21	\$6	\$5	\$5	\$5	\$6	\$6	\$5	\$6	\$20	\$0	\$0	\$85
Dues, Licenses & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Miscellaneous	\$336	\$369	\$473	\$314	\$302	\$297	\$311	\$205	\$205	\$212	\$0	\$0	\$3,024
Total Administrative	\$7,893	\$4,907	\$3,764	\$3,612	\$4,977	\$3,594	\$3,608	\$4,411	\$7,092	\$3,531	\$0	\$0	\$47,389
Maintenance													
Labor	\$720	\$720	\$720	\$720	\$0	\$1,439	\$720	\$720	\$720	\$720	\$0	\$0	\$7,195
Electricity	\$2,017	\$2,331	\$2,048	\$1,935	\$1,831	\$1,673	\$1,903	\$2,221	\$1,514	\$2,148	\$0	\$0	\$19,621
Testing	\$1,465	\$1,715	\$1,465	\$1,465	\$1,465	\$1,465	\$1,465	\$1,480	\$1,465	\$1,465	\$0	\$0	\$14,915
Sludge Pumping	\$0	\$3,302	\$0	\$4,260	\$0	\$2,840	\$0	\$0	\$0	\$690	\$0	\$0	\$11,092
Plant Lease	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$0	\$0	\$136,591
Repairs	\$0	\$742	\$989	\$0	\$325	\$3,946	\$0	\$45	\$1,066	\$673	\$0	\$0	\$7,787
Mowing	\$45	\$0	\$380	\$45	\$0	\$0	\$380	\$45	\$0	\$0	\$0	\$0	\$895
Backup Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues & Licenses	\$0	\$0	\$0	\$200	\$0	\$0	\$0	\$0	\$139	\$2,000	\$0	\$0	\$2,339
Quarterly Utility Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200	\$365	\$0	\$0	\$0	\$565
Property Insurance	\$4,556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,556
Chemicals	\$840	\$0	\$1,029	\$0	\$521	\$1,231	\$0	\$0	\$895	\$0	\$0	\$0	\$4,515
Total Maintenance	\$23,301	\$22,469	\$20,289	\$22,284	\$17,801	\$26,253	\$18,126	\$18,370	\$19,822	\$21,354	\$0	\$0	\$210,070
Total Expenditures	\$31,194	\$27,376	\$24,054	\$25,896	\$22,778	\$29,547	\$21,735	\$22,781	\$26,913	\$24,885	\$0	\$0	\$257,459
Excess Revenues (Expenditures)	\$11,084	\$7,546	\$10,255	\$7,164	\$4,624	\$1,872	\$17,039	\$21,023	\$13,678	\$39,277	\$0	\$0	\$133,562

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

<u>Revenues:</u>	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Total
Lot Closings (\$24)	\$2,928	\$2,976	\$3,048	\$3,072	\$3,072	\$3,072	\$3,072	\$3,312	\$3,816	\$3,840	\$0	\$0	\$32,208
Boondocks	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$0	\$0	\$3,240
School	\$241	\$610	\$437	\$224	\$454	\$392	\$56	\$325	\$325	\$81	\$0	\$0	\$3,144
Total Revenues	\$3,493	\$3,910	\$3,809	\$3,620	\$3,850	\$3,788	\$3,452	\$3,961	\$4,465	\$4,245	\$0	\$0	\$38,592

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
Venezia	Beginning Balance	10/01/19		\$2,784.00			\$2,784.00
	Payment - Sept.19	10/30/19	32434			(\$2,784.00)	\$0.00
	October Billing	10/31/19			\$2,928.00		\$2,928.00
	November Billing	12/04/19			\$2,976.00		\$5,904.00
	December Billing	12/17/19			\$3,048.00		\$8,952.00
	Payment - Nov.19	01/03/20	32549			(\$2,976.00)	\$5,976.00
	January Billing	01/17/20			\$3,072.00		\$9,048.00
	Payment - Dec.19	01/24/20	32598			(\$3,048.00)	\$6,000.00
	Payment - Jan.20	02/19/20	32664			(\$3,072.00)	\$2,928.00
	February Billing	02/28/20			\$3,072.00		\$6,000.00
	March Billing	03/19/20			\$3,072.00		\$9,072.00
	April Billing	04/28/20			\$3,072.00		\$12,144.00
	Payment - Mar. & Apr.20	05/13/20	32841			(\$6,144.00)	\$6,000.00
	May Billing	05/21/20			\$3,312.00		\$9,312.00
	Payment - Feb. & May20	05/28/20	32887			(\$6,384.00)	\$2,928.00
	Payment - Oct.19	06/25/20	32936			(\$2,928.00)	\$0.00
	June Billing	07/12/20			\$3,816.00	\$0.00	\$3,816.00
	July Billing	07/22/20			\$3,840.00		\$7,656.00
	Payment - Jul.20	07/30/20	33026			(\$3,840.00)	\$3,816.00
	Payment - Jun.20	08/10/20	33064			(\$3,816.00)	\$0.00
Total Venezia				\$2,784.00	\$32,208.00	(\$34,992.00)	\$0.00
Boondocks	Beginning Balance	10/01/19		\$324.00			\$324.00
	Payment - Sept.19	10/30/19	32434			(324.00)	\$0.00
	October Billing	10/31/19			\$324.00		\$324.00
	November Billing	12/04/19			\$324.00		\$648.00
	December Billing	12/17/19			\$324.00		\$972.00
	Payment - Nov.19	01/03/20	32549			(324.00)	\$648.00
	January Billing	01/17/20			\$324.00		\$972.00
	Payment - Dec.19	01/24/20	32598			(324.00)	\$648.00
	Payment - Jan.20	02/19/20	32664			(324.00)	\$324.00
	February Billing	02/28/20			\$324.00		\$648.00
	March Billing	03/19/20			\$324.00		\$972.00
	April Billing	04/28/20			\$324.00		\$1,296.00
	Payment - Mar. & Apr.20	05/13/20	32841			(648.00)	\$648.00
	May Billing	05/21/20			\$324.00		\$972.00
	Payment - Feb. & May20	05/28/20	32887			(648.00)	\$324.00
	Payment - Oct.19	06/25/20	32936			(324.00)	\$0.00
	June Billing	07/12/20			\$324.00		\$324.00
	July Billing	07/22/20			\$324.00		\$648.00
	Payment - Jul.20	07/30/20	33026			(\$324.00)	\$324.00
	Payment - Jun.20	08/10/20	33064			(\$324.00)	\$0.00
Total Boondocks				\$324.00	\$3,240.00	(\$3,564.00)	\$0.00
ESE School	Beginning Balance	10/01/19		\$409.00			\$409.00
	Payment - Sept.19	10/30/19	32434			(\$408.80)	\$0.20
	October Billing	10/31/19			\$240.80		\$241.00
	November Billing	12/04/19			\$610.40		\$851.40
	December Billing	12/17/19			\$436.80		\$1,288.20
	Payment - Dec.19	01/03/20	32549			(\$436.80)	\$851.40
	January Billing	01/17/20			\$224.00		\$1,075.40
	Payment - Nov.19	01/24/20	32598			(\$610.40)	\$465.00
	Payment - Jan.20	02/19/20	32664		\$453.60		\$918.60
	February Billing	02/28/20				(\$224.00)	\$694.60
	March Billing	03/19/20			\$392.00		\$1,086.60
	April Billing	04/28/20			\$56.00		\$1,142.60
	Payment - Mar. & Apr.20	05/13/20	32841			(\$448.00)	\$694.60
	May Billing	05/21/20			\$324.80		\$1,019.40
	Payment - Feb. & May20	05/28/20	32887			(\$778.40)	\$241.00
	Payment - Oct.19	06/25/20	32936			(240.80)	\$0.20
	June Billing	07/12/20			\$324.80		\$565.80
	July Billing	07/22/20			\$81.20		\$647.00
	Payment - Jul.20	07/30/20	33026			(\$81.20)	\$565.80
	Payment - Jun.20	08/10/20	33064			(\$324.80)	\$241.00
Total ESE School				\$409.00	\$3,144.40	(\$3,553.20)	\$0.20
TOTAL				\$3,517.00	\$38,592.40	(\$42,109.20)	\$0.20

CENTRAL LAKE

Community Development District

Reservation & Maintenance Revenue Fund

Statement of Revenues & Expenditures

For Period Ending July 31, 2020

	Adopted Budget	Prorated Budget Thru 7/31/20	Actual Thru 7/31/20	Variance
<u>Revenues:</u>				
RAM Revenue	\$116,000	\$96,667	\$94,636	(\$2,031)
Misc/Penalty Revenue	\$500	\$417	\$1,071	\$654
Interest	\$0	\$0	\$1,434	\$1,434
Total Revenues	\$116,500	\$97,083	\$97,140	\$57
<u>Expenditures:</u>				
<u>Administrative</u>				
Attorney Fees	\$10,000	\$8,333	\$405	\$7,928
Postage	\$100	\$83	\$106	(\$23)
Insurance	\$3,400	\$3,400	\$3,149	\$251
Legal Advertising	\$500	\$417	\$0	\$417
Property Taxes	\$1,500	\$1,500	\$1,180	\$320
Misc/Bank Fees	\$1,000	\$833	\$0	\$833
<u>Field</u>				
Electric	\$7,000	\$5,833	\$4,905	\$928
Mowing	\$8,000	\$6,667	\$3,580	\$3,086
Repairs & Maintenance	\$5,000	\$4,167	\$0	\$4,167
Property Insurance	\$4,866	\$4,866	\$4,556	\$311
Refuse Service	\$1,300	\$1,083	\$995	\$89
Operating Supplies	\$1,500	\$1,250	\$2,989	(\$1,739)
Chemicals	\$800	\$667	\$502	\$165
Permits	\$5,000	\$4,167	\$0	\$4,167
Reserves	\$51,534	\$42,945	\$0	\$42,945
Capital Outlay	\$15,000	\$12,500	\$0	\$12,500
Total Expenditures	\$116,500	\$98,711	\$22,366	\$76,345
Excess Revenues (Expenditures)	\$0		\$74,774	
Fund Balance - Beginning	\$0		\$198,144	
Fund Balance - Ending	\$0		\$272,918	

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

Revenues:

	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Total
RAM Revenue	\$9,620	\$9,612	\$9,612	\$9,584	\$9,580	\$9,572	\$9,572	\$9,572	\$9,492	\$8,420	\$0	\$0	\$94,636
Misc/Penalty Revenue	\$159	\$128	\$163	\$168	\$216	\$237	\$0	\$0	\$0	\$0	\$0	\$0	\$1,071
Interest	\$8	\$232	\$233	\$231	\$211	\$174	\$118	\$99	\$71	\$56	\$0	\$0	\$1,434
Total Revenues	\$9,787	\$9,972	\$10,008	\$9,983	\$10,007	\$9,983	\$9,690	\$9,671	\$9,563	\$8,476	\$0	\$0	\$97,140

Expenditures:

Administrative

Attorney Fees	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$368	\$0	\$0	\$0	\$0	\$405
Postage	\$50	\$7	\$5	\$6	\$6	\$6	\$6	\$5	\$11	\$5	\$0	\$0	\$106
Insurance	\$3,149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,149
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	\$0	\$1,180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,180
Misc/Bank Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administrative	\$3,236	\$1,187	\$5	\$6	\$6	\$6	\$6	\$373	\$11	\$5	\$0	\$0	\$4,840

Maintenance

Electric	\$504	\$583	\$512	\$484	\$458	\$418	\$476	\$555	\$378	\$537	\$0	\$0	\$4,905
Mowing	\$180	\$0	\$1,520	\$180	\$0	\$0	\$1,520	\$180	\$0	\$0	\$0	\$0	\$3,580
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Insurance	\$4,556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,556
Refuse Service	\$99	\$99	\$99	\$99	\$99	\$99	\$99	\$99	\$99	\$99	\$0	\$0	\$995
Operating Supplies	\$2,296	\$0	\$613	\$0	\$0	\$0	\$80	\$0	\$0	\$0	\$0	\$0	\$2,989
Chemicals	\$93	\$0	\$114	\$0	\$58	\$137	\$0	\$0	\$99	\$0	\$0	\$0	\$502
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
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Maintenance	\$7,729	\$682	\$2,858	\$763	\$615	\$655	\$2,175	\$835	\$577	\$636	\$0	\$0	\$17,526
Total Expenditures	\$10,965	\$1,869	\$2,864	\$769	\$621	\$660	\$2,181	\$1,208	\$588	\$642	\$0	\$0	\$22,366
Excess Revenues (Expenditures)	(\$1,178)	\$8,103	\$7,145	\$9,214	\$9,386	\$9,323	\$7,509	\$8,463	\$8,974	\$7,834	\$0	\$0	\$74,774

SECTION 3

**NOTICE OF MEETINGS
CENTRAL LAKE COMMUNITY
DEVELOPMENT DISTRICT
Fiscal Year 2021**

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