

*Central Lake Community  
Development District*

*Agenda*

*July 30, 2021*

# AGENDA

# *Central Lake*

## *Community Development District*

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219 E. Livingston Street, Orlando FL, 32801  
Phone: 407-841-5524 – Fax: 407-839-1526

July 23, 2021

Board of Supervisors  
Central Lake Community  
Development District

Dear Board Members:

The Special meeting of the Board of Supervisors of the Central Lake Community Development District will be held **Friday, July 30, 2021 at 8:00 a.m. at the Mission Inn Real Estate Office, 1080 San Luis, Howey-in-the-Hills, Florida.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the June 11, 2021 Meeting
4. Consideration of Amendments to Water and Wastewater Rate Schedule and Authorization to Set Public Hearing
5. Review and acceptance of the Fiscal Year 2020 Audit Report
6. Discussion of Agreement with PayGOV.US, LLC for Payment Processing Services
7. Consideration of First Amendment to Utility Agreement and Commitment for Utility Services
8. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
9. Supervisors Requests
10. Other Business
11. Next Meeting Date
12. 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 11, 2021 meeting. The minutes are enclosed for your review.

The fourth order of business is the consideration amendments to the Water and Wastewater rate schedule and authorization to set a public hearing. A copy of the proposed amended rate schedule will be provided under separate cover.

The fifth order of business is the review and acceptance of the Fiscal Year 2020 audit report. A copy of the report is enclosed for your review.

The sixth order of business is the discussion of agreement with PayGOV.US, LLC to provide payment processing services. A copy of the agreement is enclosed for your review.

The seventh order of business is the consideration of the First Amendment to the utility agreement and commitment for utility services with Venezia Partners, LLC. A copy of the agreement will be provided under separate cover.

The eighth 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 black ink, appearing to read 'G. S. Flint', with a stylized, cursive 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, June 11, 2021 at 8:00 a.m. at the Mission Inn Real Estate Office, 1080 San Luis, Howey-in-the-Hills, Florida.

Present and constituting a quorum were:

Bud Beucher	Chairman
Katie Beucher	Vice Chairman
Heather Miller	Assistant Secretary
Michael Clary	Assistant Secretary by phone
Daniel Parks	Assistant Secretary by phone

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 11, 2021 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 September 4, 2020 Meeting**

On MOTION by Mr. Beucher seconded by Ms. Miller with all in favor the minutes of the September 4, 2020 meeting were approved as presented.
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**FOURTH ORDER OF BUSINESS**

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

Mr. Flint stated next is a utility service capacity repurchase agreement with Packing House By-Products. The town has approached the District and asked to be able to connect the town hall, police department and possibly a doctor's office. We have been communicating with the town and calculated the equivalent ERUs and CIAC fees, it is 16.3 ERUs totals \$20,410 we would like the Board to consider approving this agreement subject to receiving payment from the town. They have not remitted payment yet or connected to the system, however, they will be required to make payment prior to connecting. This agreement basically approves the transfer of the capacity from Packing House By-Products to the CDD and allows the CDD to allow those connections. We did a similar agreement with the library when they did the library expansion.

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

#### **FIFTH ORDER OF BUSINESS**

#### **Ratification of Agreements**

##### **A. Proposal for Professional Services from SMW GeoSciences, Inc.**

Mr. Flint stated the agreement with SMW GeoSciences, Inc. is for total fee not to exceed \$20,500 to implement a groundwater monitoring plan, assistance in initial sampling. It was executed by the Chair and we are asking the Board to ratify.

On MOTION by Mr. Beucher seconded by Ms. Miller with all in favor the proposal from SMW GeoSciences, Inc. was ratified.

##### **B. Engineering Proposal/Agreement with BESH HALF, Inc.**

Mr. Flint stated next is an agreement with BESH HALF, Inc. engineering proposal. There are three tasks, the wastewater treatment plant permit renewal, coordination with Country Pure Foods and the treatment facility activation coordination plus reimbursables. Since we haven't had a meeting since last September these services were necessary to reactivate what we call the new plant and this was also executed by the chair.

On MOTION by Ms. Miller seconded by Ms. Beucher with all in favor the agreement with BESH HALF, Inc. was ratified.

##### **C. Ratification of E-Verify Memorandum of Understanding**

Mr. Flint stated the state legislature adopted a law in the 2020 legislative session that subjects government entities in the State of Florida to register in the E-Verify System and it deals

with verifying that the employees are legally able to work. We had to register in the E-Verify System and as part of that registration there is a memorandum of understanding with the Department of Homeland Security that has to be executed and we are asking the Board to ratify staff's action in registering and entering into that memorandum of understanding. The CDD has no employees but any vendor we enter into a contract with has to register with E-Verify.

On MOTION by Mr. Beucher seconded by Ms. Miller with all in favor staff's actions in registering in the E-Verify System and entering into the memorandum of understanding was ratified.

#### **SIXTH ORDER OF BUSINESS**

#### **Authorization to Issue RFQ for Engineering Services**

Mr. Flint stated as a government entity in the State of Florida if you enter into a contract that exceeds \$30,000 a year you have to issue an RFQ for those services. Typically, CDDs will issue an RFQ for a District Engineer and then you have a District Engineer that is designated to do work for the District. We typically don't rely on the advertisement and if there are firms that the Board members or others want to make sure receive this, we can send it to them.

On MOTION by Ms. Miller seconded by Ms. Beucher with all in favor staff was authorized to issue an RFQ for engineering services.

#### **SEVENTH ORDER OF BUSINESS**

#### **Consideration of Resolution 2021-01 Approving the Proposed Fiscal Year 2022 Budget and Setting a Public Hearing**

Mr. Flint stated each year the Board is required to approve a proposed budget by June 15<sup>th</sup> and set the date, place and time of the public hearing for its final consideration. Resolution 2021-04 will set the public hearing for September 3, 2021 at 8:00 a.m. in this location. Exhibit A to the resolution is the proposed budget. This is preliminary and not binding on the Board so if we need to make changes prior to or at the public hearing the Board can do that. As part of this item the discussion of potentially adjusting the rates and charges and you set a rate hearing for the September 3<sup>rd</sup> meeting it would happen before the budget hearing took place. Then this document would be amended to reflect whatever the revised rates would be.

Mr. Beucher stated we will have a greater number of homes in the system and the revenue will be reflected in the budget.



On MOTION by Mr. Beucher seconded by Ms. Miller with all in favor Resolution 2021-01 approving the proposed budget and setting the public hearing for September 3, 2021 was approved.

## **EIGHTH ORDER OF BUSINESS**

### **Ratification of Agreement with Berger Toombs Elam Gaines & Frank to Provide Auditing Services for Fiscal Year 2020**

On MOTION by Ms. Beucher seconded by Ms. Miller with all in favor the engagement letter with Berger Toombs to perform the Fiscal Year 2020 audit was ratified.

## **NINTH ORDER OF BUSINESS**

### **Discussion Items**

#### **A. Radio Meters**

Mr. Flint stated the Chairman had asked that we include information on radio read meters. We talked about the potential for more efficient meter reading operations and there are other communities that do use the radio read meters made by Neptune. It is an ultrasonic meter and has radio read capabilities, with either a handheld or truck mounted unit and you drive down the street and it picks up readings off the meters through radio waves. It is being used in many communities so that you don't have to manually read the meters. The cost is a little bit higher, between \$700 and \$800 per meter for a 5/8 X 3/4 meter and you have the cost of the software and a handheld. We have the software and might need to purchase a handheld for you to use. If it is something you may want phase in if you are doing a new phase within Mission Inn you might want to implement this in conjunction with that and then you can go back section by section and retrofit the existing areas.

Mr. Beucher stated labor is going to be harder and harder to get and it is going to be more expensive so anything we can do that minimizes that in the long run will pay dividends. The District would have to implement a rate structure for this to install it.

Mr. Flint stated that \$800 includes installation. This is informational at this point and if you decide to go in this direction it can be implemented and we are going to set a rate hearing and we have a proposed rate for the radio read as well as your existing meters.

#### **B. Sunshine Laws**

Mr. Flint stated it is always a good idea to remind the Board members of your obligations under the sunshine and public records laws. I believe you are all familiar with it but it is good to

have it on the agenda so we can demonstrate that we are reminding you that under the Sunshine law you cannot communicate with the other Board members outside of a publicly noticed meeting regarding CDD business. That includes verbal, written, texts, emails any of those forms and you also cannot communicate with another Board member through a third party. Public records law, any documents that you have that are CDD related could be subject to a public records request that includes your emails. If I already have copies of the documents such as the agenda package, you don't have to keep it, but if you have documents that I may not have or you have written notes on something that is an original document you should keep those separate from your personal or work files. Be careful communicating via text on CDD business because it is difficult if there is a public records request to be able to produce any record of the text. If you are communicating on CDD business email or written is the best way to do that.

**TENTH ORDER OF BUSINESS****Authorization to Set Rate Hearing**

Mr. Flint stated item 10 is authorizing staff to set a rate hearing. I emailed for discussion purposes a spread sheet with some suggested adjustments to the current rates and to be able to adjust your rates and charges you have to hold a rate hearing per Florida Statutes. With utility rates you have to put a notice with the actual bill notifying the customers of the date, place and time of the hearing and the proposed changes and it also has to be advertised in the newspaper 29 and 28 days in advance of the hearing. What we are trying to do here with these proposed changes is you can see the higher blocks on the potable water are increasing at a greater percentage than the lower blocks and the thought is we are trying to discourage high water users and to the extent there is any elasticity in water demand by increasing those higher blocks hopefully, it will encourage the customers to conserve water and reduce their consumption. Right now with the existing water plant we are trying to maximize the number of connections we can serve through that water plant and with the high water users it is limiting the number of connections. Also in the process of renewing your consumptive use permit that was something that was brought to light as well.

The other fees and rates you can see primarily those are all slated for 5% proposed increase. The turn-on turn-off fees are going up more than that as well as the illegal connection charges.

Mr. Beucher asked as we move into some of these newer sections that are physically convenient to the sewer plant we will probably require dual lines, which would mean dual meters

and at that point does the meter size change because domestic water probably doesn't require the same volume as irrigation? I bring it up because we will need guidance.

Mr. Flint stated the size of the meter is typically the same, they are either 5/8" or 3/4" meters. There is nothing smaller, that is your typical residential meter. If you are going to do an irrigation or reclaimed water line metering that would be the same size meter. Your rate structure may change and depending on the source of the irrigation water the cost may be different than what your potable is. If you are providing it from your water plant and it is potable water then it is not going to be much cheaper, but if you are able to use surface water or some alternative it will be different.

Mr. Beucher stated it will be reclaimed water from the sewer plant. We are in the process of working with the District and are meeting with them today and one of the conversation items with our consultant is instead of pushing the reclaimed water to the golf course, which is currently envisioned in our permit, continue to allow the golf course to use groundwater, take the reclaimed water and use that in the development because that will lower the amount of consumption of potable water for them materially.

Those folks potentially will have to provide a lined pond for storage for that reclaimed water to be housed on their property to then be pumped in the evening hours to their residents. The District does not have land to allow us to expand our holding capacity, that is why each of these communities will have to provide their own onsite storage, typically an open pond.

Mr. Clary asked are we going to be able to tell them how big that pond needs to be so they can incorporate that into what they are doing.

Mr. Beucher stated we can come up with something that would help them understand that.

Mr. Flint stated when we get to that point we will likely need to amend your rate schedule to incorporate that reclaimed rate. There is not enough information at this point to establish a rate.

Whatever is being advertised will be the ceiling, you can always reduce these proposed increases at the hearing if you choose to do that but you will not be able to go higher than the proposed rates. Be prepared when the notice goes out there will be some questions about it.

Mr. Beucher asked do we want to send out a letter that shows the proposed rates and book a larger meeting room at the resort and hold the meeting there.

Mr. Flint stated you have to put a notice in with the bill so you are already going to have that. The question is if you want to change the meeting location we need to know that if you believe that we will need a larger meeting facility then we are going to need to advertise that other location. We can set it for here and between now and the time we run the notice and send the bill, I will need to get clarification on where we are going to hold the meeting.

On MOTION by Ms. Miller seconded by Ms. Beucher with all in favor staff was authorized to notice a rate hearing for September 3, 2021 at 8:00 a.m. at this location.

## **ELEVENTH ORDER OF BUSINESS**

### **Staff Reports**

#### **A. Attorney**

There being none, the next item followed.

#### **B. Engineer**

There being none, the next item followed.

#### **C. Manager**

##### **i. Approval of Check Register**

Mr. Flint presented the check register from September 1, 2020 through June 7, 2021 in the amount of \$289,600.23.

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

##### **ii. Balance Sheet and Income Statement**

A copy of the financials was included in the agenda package.

##### **iii. Presentation of Number of Registered Voters - 0**

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

##### **iv. Designation of November 5, 2021 as the Landowners' Meeting Date**

Mr. Flint stated we have a landowners' meeting that needs to take place this November and we are recommending November 5, 2021. It is not a Board meeting and either the landowner or proxy holder needs to attend.

On MOTION by Ms. Miller seconded by Mr. Beucher with all in favor the landowners' meeting date was scheduled for November 5, 2021.

**TWELFTH ORDER OF BUSINESS****Supervisor's Requests**

Mr. Beucher stated I spoke with Martha MacFarlane, the mayor, a couple days ago and we are working on a couple of things with the town. The town has created a 180 district, it is their right to control water and sewer inside that boundary and we are trying to work on an agreement with the town to be their exclusive provider inside their 180 district.

We are also in the process of talking to her about the fee that gets charged to their residents. They are the wholesale provider and they are our customer, the residents are their retail customers and they bill those folks for water and sewer. The cost between what our retail customers pay the District is materially skewed and we think it needs to skinny up a little bit meaning we need to charge them more for their wholesale customers than we are currently getting. It has been a long time if ever there has been a rate change for them. As we move to this new plant our costs will go up materially. They are talking about the possibility of a licensed person 8-hours 7-days a week working at the plant. It could be as much as 16-hours a day and that expense is going to have to be figured in.

Martha has told me that the folks across the street who have been around for 8 - 12 years are still looking at starting their development and we do not have the ERUs for them we have to find that. George, if you can give me who owns what that isn't being used by category, residential versus commercial then if you can give me a name and phone number it may have value to reach out and see what we can do.

Drake Point has decided to not annex into the town it doesn't affect us as a provider, the town will still be the provider, which means we will be the provider of sewer, the town will be the provider of water, they will still need to get to the plant and that is the challenge right now. Both Avanti and Drake Point have to get to the plant and we don't have infrastructure in the ground that is adequate to get either one of them to the plant. The pipe has to be dug and placed between here and the sewer plant, which is in excess of a mile.

We have also met with the juice plant, they are interested in coming into the town. We had a better meeting yesterday; I think we are making progress with them.

We are going to do some research and see if there aren't some governmental programs, federal or state, because we are a rural, unincorporated area, can we get moneys to expand the water plan or expand the sewer plant or money to run the line to facilitate it under a program that may be available. We may have to hire an engineer or someone who specializes in capital acquisition, grant writing to help facilitate this. George, if you have any recommendations for someone who fits that bill, we would appreciate that. I have reached out to Senator Stargel yesterday and I will try to get a face-to-face meeting and ask for some guidance as well as to who to go for State programs.

**THIRTEENTH ORDER OF BUSINESS      Other Business**

There being none, the next item followed.

**FOURTEENTH ORDER OF BUSINESS      Next Meeting Date**

On MOTION by Mr. Beucher seconded by Ms. Miller with all in favor the meeting adjourned at 8:50 a.m.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION IV

*This item will be provided under  
separate cover*



## SECTION V

**Central Lake Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2020**

**Central Lake Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2020**

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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## REPORT OF INDEPENDENT AUDITORS

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the Central Lake Community Development District as of and for the year ended September 30, 2020, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Fort Pierce / Stuart

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Private Companies practice Section

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To the Board of Supervisors  
Central Lake Community Development District

## Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Central Lake Community Development District as of September 30, 2020, and the respective changes in financial position and, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

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

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 21, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Central Lake Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 21, 2021

**Central Lake Community Development District**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended September 30, 2020**

Management's Discussion and Analysis (MD&A) of Central Lake Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The District's basic financial statements comprise two components; 1) *Financial statements*, 2) *Notes to financial statements*. The *financial statements* present financial information for the District's major fund. The *Notes to financial statements* provide additional information concerning the District's finances that are not disclosed in the financial statements.

The *District financial statements* consist of three basic financial statements: the **Statement of Net Position**, the **Statement of Revenues, Expenses and Changes in Net Position** and the **Statement of Cash Flows**. These statements provide information on the District as a whole and present a long-term view of the District's Finances.

The Management's Discussion and Analysis, Financial Statements and accompanying Notes are prepared in accordance with the appropriate Governmental Accounting Standards Board (GASB) pronouncements.

The **Statement of Net Position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted and 3) unrestricted.

**Assets**

Total assets of the District at September 30, 2020 were \$507,651. Total assets increased by \$45,613 or 9.9% from the prior fiscal year primarily due to an increase in cash. Total non-current assets net of depreciation were \$4,693.

**Liabilities**

Total liabilities of the District at September 30, 2020 were \$142,911, a \$51,763 or 26% decrease from the prior year. This decrease is primarily attributed to a decrease in accounts payable at fiscal year end.

**Central Lake Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets, and long-term debt are some of the items included in the *notes to financial statements*.

**Financial Highlights**

The following are the highlights of financial activity for the year ended September 30, 2020.

- The District's total assets exceeded total liabilities \$364,740 (net position).
- The Enterprise Fund had \$576,577 in revenues and \$479,201 in expenses.

**Financial Analysis of the District**

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

**Net Position**

	<b>Enterprise Fund</b>	
	<b>2020</b>	<b>2019</b>
Current assets	\$ 502,958	\$ 455,780
Capital assets	4,693	6,258
Total Assets	507,651	462,038
Current liabilities	142,911	199,674
Net Position		
Net investment in capital assets	4,693	6,258
Net position - unrestricted	360,047	261,106
Total Net Position	\$ 364,740	\$ 267,364

The increase in current assets is related to the increase in cash in the bank, which is the result of revenues exceeding expenses in the current year.

The decrease in liabilities is related to the decrease in accounts payable in the current year.

**Central Lake Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District (Continued)**

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

**Change in Net Position**

	<b>Enterprise Fund</b>	
	<b>2020</b>	<b>2019</b>
Program Revenues		
Charges for services	\$ 560,123	\$ 550,039
General Revenues		
Investment earnings	1,556	65
Miscellaneous	14,898	31,661
Total Revenues	<u>576,577</u>	<u>581,765</u>
Expenses		
General government	65,064	62,497
Water and sewer	414,137	461,313
Total Expenses	<u>479,201</u>	<u>523,810</u>
Change in Net Position	97,376	57,955
Net Position - Beginning of Year	<u>267,364</u>	<u>209,409</u>
Net Position - End of Year	<u>\$ 364,740</u>	<u>\$ 267,364</u>

The increase in charges for services is primarily related to the increase in water revenues in the current year.

The decrease in miscellaneous revenues is due to less utility expansion fees collected in the current year.

The decrease in total expenses is related to decreased contingency and lease expenses in the current year.



**Central Lake Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets at September 30, 2020 and 2019.

<u>Description</u>	<u>Enterprise Fund</u>	
	<u>2020</u>	<u>2019</u>
Machinery and equipment	\$ 14,323	\$ 14,323
Accumulated depreciation	<u>(9,630)</u>	<u>(8,065)</u>
Total Capital Assets (Net)	<u>\$ 4,693</u>	<u>\$ 6,258</u>

The Enterprise Fund had depreciation of \$1,565.

**Economic Factors and Next Year's Budget**

Central Lake Community Development District does not expect any economic factors to have a significant effect on the financial position or results of operations of the water and sewer operation of the District in fiscal year 2021.

**Request for Information**

The financial report is designed to provide a general overview of Central Lake Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Central Lake Community Development District, GMS-CF, LLC, 219 East Livingston Street Orlando, Florida 32801.

**Central Lake Community Development District**  
**STATEMENT OF NET POSITION – ENTERPRISE FUND**  
**September 30, 2020**

	<b>Water and Sewer Fund</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 297,624
Investments	154,162
Accounts receivable	34,536
Prepaid expenses	16,636
Total Current Assets	<u>502,958</u>
Non-current Assets	
Capital assets, being depreciated:	
Equipment	14,323
Accumulated depreciation	<u>(9,630)</u>
Total Non-current Assets	<u>4,693</u>
Total Assets	<u>507,651</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued expenses	3,062
Other current liabilities	139,849
Total Current Liabilities	<u>142,911</u>
<b>NET POSITION</b>	
Net investment in capital assets	4,693
Unrestricted	360,047
Total Net Position	<u>\$ 364,740</u>

See accompanying notes.

**Central Lake Community Development District**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES**  
**IN NET POSITION – ENTERPRISE FUND**  
**For the Year Ended September 30, 2020**

	<b>Water and Sewer Fund</b>
Operating Revenues	
Water and sewer charges	\$ 446,552
Reservation and maintenance fees	113,571
Miscellaneous revenues	14,898
Total Operating Revenues	<u>575,021</u>
Operating Expenses	
General and administrative	65,064
Cost of sales and services	414,137
Total Operating Expenses	<u>479,201</u>
Operating Income	95,820
Non-operating revenues (expenses)	
Interest income	<u>1,556</u>
Change In Net Position	97,376
Net Position - October 1, 2019	<u>267,364</u>
Net Position - September 30, 2020	<u><u>\$ 364,740</u></u>

See accompanying notes.

**Central Lake Community Development District**  
**STATEMENT OF CASH FLOWS – ENTERPRISE FUND**  
**For the Year Ended September 30, 2020**

	<b>Water and Sewer Fund</b>
Cash Flows From Operating Activities	
Cash received from customers	\$ 559,104
Cash received from other sources	14,898
Cash paid to suppliers	<u>(508,987)</u>
Net Cash Provided By Operating Activities	<u>65,015</u>
Cash Flows From Investing Activities:	
Purchases of investments	(151,556)
Interest income	1,556
Net Cash Used by Investing Activities	<u>(150,000)</u>
Net increase in cash and cash equivalents	(84,985)
Cash and equivalents - October 1, 2019	<u>382,609</u>
Cash and equivalents - September 30, 2020	<u><u>\$ 297,624</u></u>
Reconciliation of Net Operating income to Net Cash Provided By Operating Activities	
Cash Flows From Operating Activities	
Operating income	<u>\$ 95,820</u>
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation	1,565
Changes in assets and liabilities	
Decrease in accounts receivable	20,619
Increase in prepaid expenses	(1,226)
Decrease in accounts payable and accrued liabilities	(30,125)
Decrease in other current liabilities	<u>(21,638)</u>
Total Adjustments	<u>(30,805)</u>
Net Cash Provided By Operating Activities	<u><u>\$ 65,015</u></u>

See accompanying notes.

**Central Lake Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

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

The financial statements of Central Lake Community Development District (the "District"), have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

**1. Reporting Entity**

The District was established on May 11, 2001 pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by an Ordinance #2001-75 of the Board of County Commissioners of Lake County, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the water and wastewater system necessary for community development within its jurisdiction. The District is governed by a five-member Board of Supervisors who are elected by qualified electors of the District. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Central Lake Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria, the District has identified no component units.

**Central Lake Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Basis of Presentation**

The Water and Sewer Fund is an enterprise fund. An enterprise fund is a proprietary type fund used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expense including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, meter fees and connection fees, or (b) where the governing body has decided that periodic determination of revenues earned, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Enterprise fund operating revenues result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues result from non-exchange transactions or ancillary activities.

**3. Assets, Liabilities, and Net Position or Equity**

**a. Cash and Investments**

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool, whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Negotiable direct or indirect obligations which are secured by the United States Government;
2. The Local Government Surplus Funds Trust as created by Section 218.415, Florida Statutes;
3. Interest-bearing time deposits or savings accounts in authorized financial institutions;
4. Obligations guaranteed by the Government National Mortgage Association or similarly structured and secured associations or corporations.

For purposes of the statement of cash flows, cash equivalents include time deposits, certificates of deposit and all highly liquid debt instruments with original maturities of three months or less.

**Central Lake Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Assets, Liabilities, and Net Position or Equity (Continued)**

**b. Restricted Assets**

Certain net position of the District is classified as restricted net position on the Statement of Net Position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

**c. Capital Assets**

Capital assets, which includes equipment, are reported in the Statement of Net Position.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Equipment	5 years
-----------	---------

**Central Lake Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE B – CASH AND INVESTMENTS**

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2020, the District's deposits had a bank balance of \$297,849 and a carrying value of \$297,624. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2020, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
Florida Prime Fund	48 days*	<u>\$ 154,162</u>

\*Weighted average maturity

The District categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most realizable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtained quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the District did not have any investment subject to the fair value hierarchy.



**Central Lake Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE B – CASH AND INVESTMENTS (CONTINUED)**

Investments

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. Among other investments, the policy allows the District to invest in the Florida Prime Fund.

Cash placed with the Florida Prime Fund is reported at fair value. As a pool participant the District invests in pools of investments in which shares are owned in the pool rather than the underlying investments.

Credit Risk

The District's investments in the local government surplus trust funds are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2020, the District's investment in the Florida Prime was rated AAAM by Standard & Poor's. The District had monies invested in the Florida Prime Fund at September 30, 2020. This fund met the requirements of a "2-7a like pool" as defined in Government Accounting Standards Board, Statement 31.

Interest Rate Risk

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

Concentration of Credit Risk

The District places no limit on the amount it may invest. The investments in the Florida Prime Fund represents 100% of the Districts total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2020 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

**Central Lake Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE C – CAPITAL ASSETS**

Capital Asset activity for the year ended September 30, 2020 was as follows:

The following is a summary of changes in the Water and Sewer Fund capital assets for the year ended September 30, 2020.

	Balance 10/1/2019	Additions	Deletions	Balance 9/30/20
<u>Enterprise Fund</u>				
Capital assets, being depreciated:				
Equipment	\$ 14,323	\$ -	\$ -	\$ 14,323
Less accumulated depreciation for:				
Equipment	(8,065)	(1,565)	-	(9,630)
Capital Assets, Net	<u>\$ 6,258</u>	<u>\$ (1,565)</u>	<u>\$ -</u>	<u>\$ 4,693</u>

Depreciation charged to the water and sewer function was \$1,565.

**NOTE D – RAM FEES**

The District began assessing a \$2 per month Reserve and Maintenance (“RAM”) fee on each equivalent residential connection (“ERC”) of undeveloped lands in December 2014. The fee increased to \$4 per month in April 2016. The Board held a public hearing and adopted the fee via motion at the beginning of fiscal year 2015. The fees are to cover maintenance costs for the idle sewer plant which is not yet being used due to undeveloped units. RAM fees totaled \$112,484 during the year-end September 30, 2020.

**NOTE E – ECONOMIC DEPENDENCY**

The Developers owns a significant portion of land within the District. The District’s activity is dependent upon the continued involvement of the Developers, the loss of which could have a material adverse effect on the District’s operations. At September 30, 2020, the majority of the board members were affiliated with the Developers.

**NOTE F – RISK MANAGEMENT**

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the government carries commercial insurance. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

**Central Lake Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE G – RELATED PARTY TRANSACTIONS**

**Lease Agreement**

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

Lease expense for the facility totaled \$303,758 for the year-ended September 30, 2020.

Future minimum lease payments are as follows:

<b>For the Year Ended September 30,</b>	<b>Future Minimum Lease Payments</b>
2021	\$ 150,000
2022	150,000
2023	150,000
2024	150,000
2025	150,000
2026	150,000
Total	<u>\$ 900,000</u>



**Berger, Toombs, Elam,  
Gaines & Frank**

Certified Public Accountants PL

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FAX: 772/468-9278

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America the financial statements of the Central Lake Community Development District (the "District") as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Central Lake Community Development District's basic financial statements, and have issued our report thereon dated June 21, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered Central Lake Community Development District's internal control over financial reporting (internal control) as a basis for designing auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Central Lake Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Central Lake Community Development District's internal control.

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

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



To the Board of Supervisors  
Central Lake Community Development District

**Compliance and Other Matters**

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

**Purpose of this report**

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

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants, PL  
Fort Pierce, Florida

June 21, 2021



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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FAX: 772/468-9278

## MANAGEMENT LETTER

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

### Report on the Financial Statements

We have audited the financial statements of the Central Lake Community Development District as of and for the year ended September 30, 2020, and have issued our report thereon dated June 21, 2021.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 21, 2021, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding financial audit report.

### Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not Central Lake Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that Central Lake Community Development District did not meet any of the conditions described in Section 218.503(1) Florida Statutes.



To the Board of Supervisors  
Central Lake Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Central Lake Community Development District. It is management's responsibility to monitor the Central Lake Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2020.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

#### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

#### **Purpose of this Letter**

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

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 21, 2021



**Berger, Toombs, Elam,  
Gaines & Frank**

Certified Public Accountants PL

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FAX: 772/468-9278

**INDEPENDENT ACCOUNTANT'S REPORT/COMPLIANCE  
WITH SECTION 218.415, FLORIDA STATUTES**

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

We have examined Central Lake Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2020. Management is responsible for Central Lake Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Central Lake Community Development District's compliance based on our examination.

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

In our opinion, Central Lake Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2020.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 21, 2021



## SECTION VI

**PayGOV.US, LLC.**  
5144 E. Stop 11 Road, Suite #17  
Indianapolis, IN 46237

**AGENCY SERVICE AGREEMENT**

THIS AGREEMENT effective \_\_\_\_\_ by and between **PayGOV.US LLC (Hereinafter PGV)**, with its principal address at 5144 E. Stop 11 Road, Suite #17 and the \_\_\_\_\_ (**Hereinafter The AGENCY**), with its principal address at \_\_\_\_\_

\_\_\_\_\_ for a month to month term cancelable by 30 days written notice by either party.

**PGV** has designed and developed a payment processing system for Government agencies, to include operator-assisted and Internet processing services to enhance the collection of Payments or other obligations on a 24/7 basis. The person wanting to pay an obligation to **THE AGENCY** by credit or debit card, or any of its departments, may do so by calling the **PGV** toll-free number, or logging on to the designated website link (where applicable), at no cost to **THE AGENCY**. **PGV** will charge the cardholder a 3.00% convenience fee for all POS, ONLINE, or OVER THE PHONE IN OFFICE transactions. A minimum fee of \$1.00 will apply. **PGV** will charge the cardholder a 4.95% convenience fee for all OPERATOR ASSISTED transactions. A minimum fee of \$4.95 will apply. Service includes timely and accurate transaction processing, next business day reconciliation and funds transfer via ACH transfer, or check, from **PGV** to **THE AGENCY**.

**PGV** will be the provider of the agreed upon merchant services to the **AGENCY** for the awarded payment processing services during the period beginning on the date on which **PGV** and the **AGENCY** execute the Agreement. **PGV** agrees **THE AGENCY** is not responsible for any compensation for this service, nor shall **THE AGENCY** pay any associated operational costs, state or federal taxes on behalf of **PGV**. **PGV** accepts and agrees to perform all services associated with this agreement as an independent contractor and not as an employee of **THE AGENCY**. **PGV** and **THE AGENCY** each agree (i) to hold the other party's Confidential Information in strict confidence; (ii) not to disclose such information to any third parties without the prior written consent of the disclosing party or as required by law or regulation.

**PGV** will indemnify and save **THE AGENCY** harmless from any loss, cost damage, cardholder transaction disputes, charge-backs, and other expenses, including attorney's fees and litigation expenses, suffered or incurred due to **PGV**'s negligence or failure to perform any of its obligations under this service agreement. **THE AGENCY** agrees to assist **PGV** with (i) any efforts necessary to facilitate collection of funds from any cardholder to include reinstatement of the obligation owed **AGENCY**; (ii) all cardholder information pertinent to any inquiry or dispute regarding payment made to the **AGENCY** via the services of **PGV**.

**PGV** represents it is qualified to perform the aforementioned services as outlined in this agreement, and that all work shall be accomplished in a workmanlike manner. **PGV** agrees to observe and comply with all federal, state, and local law in performing the services listed. This Agreement shall be governed by the law of the State of \_\_\_\_\_.

The initial term of this Agreement shall be month to month. This Agreement shall automatically be extended for an additional one month terms at the end of each month. **IN WITNESS WHEREOF**, **AGENCY** and **PGV** have caused this Agreement to be effective on the date executed by **THE AGENCY**.

Reviewed and Approved:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Date: \_\_\_\_\_

\_\_\_\_\_  
Laura J. Hiatt  
PayGOV.US LLC.  
Date: \_\_\_\_\_



## WHY PAYGOV.US?



## PAYGOV MOBILE



## WHAT'S IN YOUR PHONE?

PAYGOV.US OFFERS A FULL  
SUITE OF PAYMENT PROCESSING  
SOLUTIONS INCLUDING

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FREE SUPPORT ✓

FREE INTEGRATION

ACCEPT PAYMENTS ONLINE,  
BY MOBILE APP, OR IN  
YOUR OFFICE ✓

CUSTOMIZED PAYMENT  
APPLICATIONS ✓

NO RISK ✓

REAL TIME REPORTING ✓

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ANDROID



## QUICK PAYMENT

### MAKE A PAYMENT

SELECT MAKE PAYMENT AND ENTER  
THE PLC (PAYMENT LOCATION  
CODE) FOR THE AGENCY YOU'RE  
TRYING TO PAY. IF YOU DON'T KNOW  
YOUR PLC, LOOK IT UP BY STATE  
AND JURISDICTION.

**GO!**

ONCE YOU HAVE YOUR PLC ENTERED,  
SELECT GO AND PROCEED THROUGH  
THE NEXT STAGES TO COMPLETE YOUR PAYMENT.  
YOU WILL BE ABLE TO ENTER ALL INFORMATION  
FOR THE BILL YOU'RE TRYING TO PAY.

CREATE AN ACCOUNT TO USE  
ADVANCED FEATURES!

### REGISTER

STORE PAYMENT LOCATION  
CODES, ACCOUNT INFO, AND  
PAYMENT INFORMATION FOR  
QUICK, FUTURE PAYMENTS.



SET PAYMENT REMINDERS,  
MANAGE YOUR PAYGOV  
MOBILE ACCOUNT, AND  
MORE!

QUICK NAVIGATION  
BUTTONS BUILT IN  
TO EASILY ADD INFO TO  
YOUR ACCOUNT.

**My PLCs**

Use one of My  
Payment Options

Save to  
My PLCs

Save to My  
Payment Options

**Process  
Payment**

## CONGRATULATIONS!

*Your Payment Has Been*

**APPROVED!**

GET AN EMAIL OR TXT RECEIPT  
AND SET A FUTURE PAYMENT  
REMINDER IF DESIRED.

Send  
Receipt

Set Future  
Payment Reminder

AND YOU'RE DONE!

THANKS FOR USING  
PAYGOV MOBILE!

FULL APP INSTRUCTIONS CAN BE  
FOUND ON OUR WEBSITE  
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READY..., SET...,



**DISCOVER**  
NETWORK

A Convenience Fee of

**3.0%**

will be assessed to each

**Credit/Debit Card Transaction.**

There is a minimum Convenience Fee of \$1.00 for all transactions under \$33.00.

For questions contact [www.paygov.us](http://www.paygov.us) or 1-866-480-8552.







## POS PAYMENT QUICK REFERENCE

**POS Payment:** Minimize your current application and **Double** click the PayGOV Credit Card Swipe Icon on the desktop. Enter the information required by the **RED** fields and place the cursor in the **SWIPE CARD** field. **SWIPE** the Card with the Magnetic Strip inside the reader\*. To complete transaction check mark **I ACCEPT** then click Make Payment. Option for Customer Receipt will display on final page.

Home Register Log in

INDIANA-CITY OF GOSHEN - CITY OF GOSHEN UTILITIES - POS

Agency Number 574-534-1407 PLC# 1006 NOW ACCEPTING AMERICAN EXPRESS!

**CUSTOMER ACCOUNT INFORMATION:**

Account Number: 12121212

Purpose of Payment:

Service Address: 1234 Main

**PAYMENT INFORMATION:**

Payment Type: Credit Card

Cardholder Phone: (317) 121-2121 Email: mhiatt@paygov.us

Payment Amount: 33.00 Fee Amount: \$2.00 Total Amount: \$35.00

Swipe Card (Place cursor in the box): Help Guide: ?

Name:

Card Number: Credit Card Number is a required field

Expiration: 2016

[Terms and conditions](#)

☐ I Accept Make A Payment

**\* NOTE:** If you receive a **BAD CARD** or **BAD SWIPE** error this is due to the magnetic strip not being fully read by the reader. Place the cursor back into the **SWIPE CARD** field and **SWIPE** again.

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## CHECK REPORTS

Double Click the  
**CHECK REPORTS** icon  
on your desktop.

Enter your **USERNAME** and  
**PASSWORD** and click  
Login.

Select the **START** and **END**  
dates. Select the transaction  
type to appear in reports.

\* Each transaction type will  
be identified by **POS - Point**  
**of Sale: OPER-Operator**  
**Blank - Online.**

Checkmark in the box to the  
left of each transaction type.

Next, you will identify  
payments by transaction type,  
cardholder, transaction time,  
dollar amount and Order  
number.

Double Click the Order  
number to review transaction  
details and reprint receipt.



☒ Brown County Parks & Recreation  
☒ Brown County Parks & Recreation  
☒ Brown County Parks and Recreation  
☒ Brown County Parks and Recreation - POS

Start Date: 
 End Date:

Order Number:

Order #	Amount	Service Fee	Transaction Date	Cardholder Name	Transaction Type	Payment Method	Status	Agency Data
<a href="#">1718875</a>	\$35.00	\$1.50	3/30/2015 1:11:51 PM	Kimberly Cruser	Brown County Parks & Recreation	Credit Card	sale	Participant Name: Madison Bowling Age: 3 DOB of Participant: January 16, 2012 Parent/Guardian Name: Kimberly Cruser Address: 1191 W State Road 45 City: Morgantown State: IN Zip Code (5 char): 46160 Daytime Contact Phone Number (including dashes, ie 123-456-7890): 8127200169 Program Name: Mini Cheer- Per Month 35.00 Phone: (812) 360-6317
<a href="#">1718890</a>	\$65.00	\$1.95	3/30/2015 1:15:40 PM	Stacy Kelly	Brown County Parks & Recreation	Credit Card	sale	Participant Name: Ava Kelly Age: 9 DOB of Participant: December 1, 2005 Parent/Guardian Name: Stacy Kelly Address: 6954 Georgetown Rd City: Nashville State: IN Zip Code (5 char): 47448 Daytime Contact Phone Number (including dashes, ie 123-456-7890): 8126030502 Program Name: Int./Adv. Tumbling- Per Month 65.00 Phone: (812) 603-0502
Total: \$100.00								



## EXCEL REPORT

<a href="#">1718875</a>	\$35.00	\$1.50	3/30/2015 13:11	Kimberly Cruser	Brown County Parks & Recreation	Credit Card	sale	State: IN Zip Code (5 char): 46160 Daytime Contact Phone Number (including dashes, ie 123-456- 7890): 8127200169 Program Name: Mini Cheer- Per Month 35.00 Phone: (812) 360-6317
<a href="#">1718890</a>	\$65.00	\$1.95	3/30/2015 13:15	Stacy Kelly	Brown County Parks & Recreation	Credit Card	sale	Participant Name: Ava Kelly Age: 9 DOB of Participant: December 1, 2005 Parent/Guardian Name: Stacy Kelly Address: 6954 Georgetown Rd City: Nashville State: IN Zip Code (5 char): 47448 Daytime Contact Phone Number (including dashes, ie 123-456- 7890): 8126030502 Program Name: Int./Adv. Tumbling- Per Month 65.00 Phone: (812) 603-0502
Total: \$100.00								

## SECTION VII



*This item will be provided under  
separate cover*

## SECTION VIII

## SECTION C

# SECTION 1

# Central Lake Community Development District

## Check Run Summary

June 7, 2021 thru July 23, 2021

Fund	Date	Check No.'s	Amount
Water & Sewer Fund	6/8/21	2217-2218	\$ 8,773.43
	6/25/21	2219-2220	\$ 244.71
	7/22/21	2221-2229	\$ 24,007.07
			<hr/> \$ 33,025.21
RAM Fund	6/10/21	84	\$ 3,075.00
	6/25/21	85	\$ 47,716.12
			<hr/> \$ 50,791.12
			<hr/> \$ 83,816.33

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

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
6/08/21	00001	6/01/21	193	202106	301-51300-34000				MANAGEMENT FEES JUN21	*	3,004.17	
		6/01/21	193	202106	301-51300-34100				INFORMATION TECH JUN21	*	166.67	
		6/01/21	193	202106	301-51300-51000				OFFICE SUPPLIES JUN21	*	5.64	
		6/01/21	193	202106	301-51300-42000				POSTAGE JUN21	*	92.27	
		6/01/21	193	202106	300-13100-10300				POSTAGE JUN21	*	4.86	
		6/01/21	193	202106	301-51300-47000				COPIES JUN21	*	18.30	
GOVERNMENTAL MANAGEMENT SERVICES												
6/08/21	00004	5/03/21	050321-4	202105	302-53600-46000				STEVE JONES-TREATMENT PLT	*	250.00	3,291.91 002217
		5/03/21	19328683	202105	302-53600-46000				MINI EXCAVATOR RENTAL	*	513.79	
		5/13/21	3754	202105	302-53600-46000				REBUILD WELL#2 FLOW MTRS	*	3,249.60	
		5/18/21	4941048	202105	302-53600-52000				ULTRA-CHLORINE 1 GAL BLK	*	84.27	
		5/18/21	4941048	202105	300-13100-10300				ULTRA-CHLORINE 1 GAL BLK	*	9.36	
		5/18/21	4941049	202105	302-53600-52000				ULTRA-CHLORINE 1 GAL BLK	*	315.00	
		5/18/21	4941049	202105	300-13100-10300				ULTRA-CHLORINE 1 GAL BLK	*	35.00	
		5/18/21	4943103	202105	302-53600-52000				CHLORINE/CHLORINE CYCLNDR	*	594.45	
		5/18/21	4943103	202105	300-13100-10300				CHLORINE/CHLORINE CYCLNDR	*	66.05	
		5/19/21	051921-3	202105	302-53600-46000				STEVE JONES-SEWER PLANT	*	144.00	
		5/25/21	052521-1	202105	302-53600-46000				STEVE JONES-TREATMENT PLT	*	120.00	
		5/25/21	052521-3	202105	302-53600-46000				STEVE JONES-TREATMENT PLT	*	100.00	
MISSION INN GOLF & TENNIS RESORT												
6/25/21	00013	6/15/21	7-404-94	202106	301-51300-42000				DELIVERY 06/7/21	*	53.16	5,481.52 002218
		6/15/21	7-404-94	202106	300-13100-10300				DELIVERY 06/7/21	*	2.80	
FEDEX												
											55.96	002219

CTLW CTL LK W&S TVISCARRA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
6/25/21	00002	5/31/21	03720868	202105	301-51300-48000	NOTICE OF MEETING 6/11/21			ORLANDO SENTINEL	*	188.75	188.75	002220
7/22/21	00073	6/28/21	354704	202106	301-51300-32200	FY2020 ANNUAL AUDIT			BERGER, TOOMBS, ELAM, GAINES & FRANK	*	3,500.00	3,500.00	002221
7/22/21	00084	7/15/21	069236	202107	302-53600-54000	PWS#3354944 OPER LIC FEE			FLORIDA DEPT OF ENV PROTECTION	*	2,000.00	2,000.00	002222
7/22/21	00013	6/29/21	7-418-92	202106	301-51300-42000	DELIVERY 6/24/21				*	20.68		
6/29/21	7-418-92	202106	300-13100-10300			DELIVERY 6/24/21				*	1.09		
7/22/21	00057	6/30/21	1793-001	202106	301-51300-31500	REV COMM/PROP AMENDMENT				*	252.00	21.77	002223
6/30/21	1793-001	202106	300-13100-10300			REV COMM/PROP AMENDMENT				*	252.00		
7/22/21	00001	7/01/21	194	202107	301-51300-34000	MANAGEMENT FEES JUL21			GONANO & HARRELL	*	3,004.17	504.00	002224
7/01/21	194	202107	301-51300-34100			INFORMATION TECH JUL21				*	166.67		
7/01/21	194	202107	301-51300-51000			OFFICE SUPPLIES JUL21				*	21.66		
7/01/21	194	202107	301-51300-42000			POSTAGE JUL21				*	101.62		
7/01/21	194	202107	300-13100-10300			POSTAGE JUL21				*	5.35		
7/01/21	194	202107	301-51300-47000			COPIES JUL21				*	84.90		
7/22/21	00101	7/01/21	1773JUN2	202106	302-53600-12000	LABOR SERVICES - JUN21			GOVERNMENTAL MANAGEMENT SERVICES	*	719.53	3,384.37	002225
7/22/21	00004	5/31/21	33	202105	301-51300-31100	CUP RESP-EN50 SUBMITTAL			MISSION INN RESORT & CLUB	*	1,187.50	719.53	002226
6/08/21	06082021	202106	302-53600-46000			STEVE JONES-CLEAN SPRAY				*	585.00		

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

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	....EXPENSED TO.... YRMO DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
6/08/21	06082021	06082021	202106 302-53600-46000				*	45.00		
		STEVE JONES-CLEAN SPRAY								
6/08/21	060821-3	202106 302-53600-46000					*	648.00		
		STEVE JONES-CLEAN SPRAY								
6/08/21	060821-5	202106 302-53600-46000					*	225.00		
		STEVE JONES-CLEAN SPRAY								
6/08/21	060821-5	202106 302-53600-46000					*	150.00		
		STEVE JONES-CLEAN SPRAY								
6/15/21	061521-1	202106 302-53600-46000					*	97.50		
		STEVE JONES-TRMT PLANT								
6/15/21	061521-4	202106 302-53600-46000					*	375.00		
		STEVE JONES-SPRAY FIELD								
6/16/21	6330	202106 302-53600-54000					*	138.80		
6/29/21	4972689	202106 302-53600-52000					*	259.88		
		FRWA-MBRSHIP RENEW JUL21								
6/29/21	4972689	202106 300-13100-10300					*	28.87		
		HAWKINS-ULTRA CHLORINE								
6/30/21	S0164191	202106 300-13100-10300					*	2,156.85		
		QTY5 1" T-10 NEPT METERS								
MISSION INN GOLF & TENNIS RESORT										5,897.40 002227
7/22/21	00006	PT9777	202106 302-53600-43100				*	15.00		
		TOTAL COLIFORM TESTING								
7/01/21	PT9796	202107 302-53600-43100					*	875.00		
		JUL21 SERVICES-CLCDD								
7/01/21	PT9797	202107 302-53600-43100					*	110.00		
		EXTRA TSS TESTING PERMIT								
7/01/21	PT9825	202107 302-53600-43100					*	480.00		
		JUL21 SERVICE-LAS COLINAS								
PLANT TECHNICIANS, INC.										1,480.00 002228
7/22/21	00138	07222021	202107 300-22000-10100				*	1,625.00		
		DEPOSIT REFUND LOT#53								
7/22/21	07222021	202107 300-22000-10100					*	1,625.00		
		DEPOSIT REFUND LOT#70								
7/22/21	07222021	202107 300-22000-10100					*	1,625.00		
		DEPOSIT REFUND LOT#71								
7/22/21	07222021	202107 300-22000-10100					*	1,625.00		
		DEPOSIT REFUND LOT#84								
VENEZIA HOWEY, LLC										6,500.00 002229

TOTAL FOR BANK A	33,025.21
TOTAL FOR REGISTER	33,025.21
TVISCARRA	



AP300R  
\*\*\* CHECK DATES 06/07/2021 - 07/23/2021 \*\*\*  
YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 7/23/21  
RAM REVENUE FUND  
BANK B CLCDD - RAM REVENUE

\*\*\* CHECK DATES 06/07/2021 - 07/23/2021 \*\*\*  
 BANK B CLCDD - RAM REVENUE  
 BANK B CLCDD - RAM REVENUE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	....EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
6/10/21	00020	6/04/21	10053479	202105	302-53600-46000	*	3,075.00	
					CLARIFIER RPR/MTR CALIBRT			
6/25/21	00021	6/24/21	3985	202102	302-53600-60000	*	9,910.34	3,075.00 000084
					INSTALL PUMPS/CLARIFIER			
		6/24/21	3985	202102	302-53600-60000	*	4,291.54	
					INSTALL TEMP CONTROLS			
		6/24/21	3985A	202103	302-53600-60000	*	5,677.14	
					REPLACE EFFLUENT METER			
		6/24/21	3985A	202103	302-53600-60000	*	7,850.00	
					CLARIFIER DRAIN/REASSEMBLE			
		6/24/21	3985B	202105	302-53600-60000	*	19,987.10	
					CHEMICAL INJECTION SYSTEM			
					RCM UTILITIES, LLC			47,716.12 000085

6/10/21	00020	6/04/21	10053479	202105	302-53600-46000	CLARIFIER RPR/MTR CALIBRT	HALFF ASSOCIATES, INC.	3,075.00	000084
6/25/21	00021	6/24/21	3985	202102	302-53600-60000	INSTALL PUMPS/CLARIFIER		9,910.34	
		6/24/21	3985	202102	302-53600-60000	INSTALL TEMP CONTROLS		4,291.54	
		6/24/21	3985A	202103	302-53600-60000	REPLACE EFFLUENT METER		5,677.14	
		6/24/21	3985A	202103	302-53600-60000	CLARIFIER DRAIN/REASSEMBLE		7,850.00	
		6/24/21	3985B	202105	302-53600-60000	CHEMICAL INJECTION SYSTEM		19,987.10	
						RCM UTILITIES, LLC		47,716.12	000085

6/25/21	00021	6/24/21	3985	202102 302-53600-60000	*	9,910.34
			INSTALL	PUMPS/CLARIFIER		
		6/24/21	3985	202102 302-53600-60000	*	4,291.54
			INSTALL	TEMP CONTROLS		
		6/24/21	3985A	202103 302-53600-60000	*	5,677.14
			REPLACE	EFFLUENT METER		
		6/24/21	3985A	202103 302-53600-60000	*	7,850.00
			CLARIFIER	DRAIN/REASSMBLE		
		6/24/21	3985B	202105 302-53600-60000	*	19,987.10
			CHEMICAL	INJECTION SYSTEM		
				RCM UTILITIES, LLC		47,716.12 000085

6/24/21	3985	202102 302-53600-60000	*	4,291.54
		INSTALL TEMP CONTROLS		
6/24/21	3985A	202103 302-53600-60000	*	5,677.14
		REPLACE EFFLUENT METER		
6/24/21	3985A	202103 302-53600-60000	*	7,850.00
		CLARIFIER DRAIN/REASSEMBLE		
6/24/21	3985B	202105 302-53600-60000	*	19,987.10
		CHEMICAL INJECTION SYSTEM		
		RCM UTILITIES, LLC		47,716.12 000085

6/24/21	3985A	202103 302-53600-60000 REPLACE EFFLUENT METER	*	5,677.14
6/24/21	3985A	202103 302-53600-60000 CLARIFIER DRAIN/REASSEMBLE	*	7,850.00
6/24/21	3985B	202105 302-53600-60000 CHEMICAL INJECTION SYSTEM	*	19,987.10
RCM UTILITIES, LLC				47,716.12 000085

6/24/21	3985A	202103 302-53600-60000	*	7,850.00
		CLARIFIER DRAIN/REASSEMBLE		
6/24/21	3985B	202105 302-53600-60000	*	19,987.10
		CHEMICAL INJECTION SYSTEM		
		RCM UTILITIES, LLC		47,716.12 000085

6/24/21	3985B	202105 302-53600-60000	*	19,987.10
CHEMICAL INJECTION SYSTEM				
RCM UTILITIES, LLC				47,716.12 000085

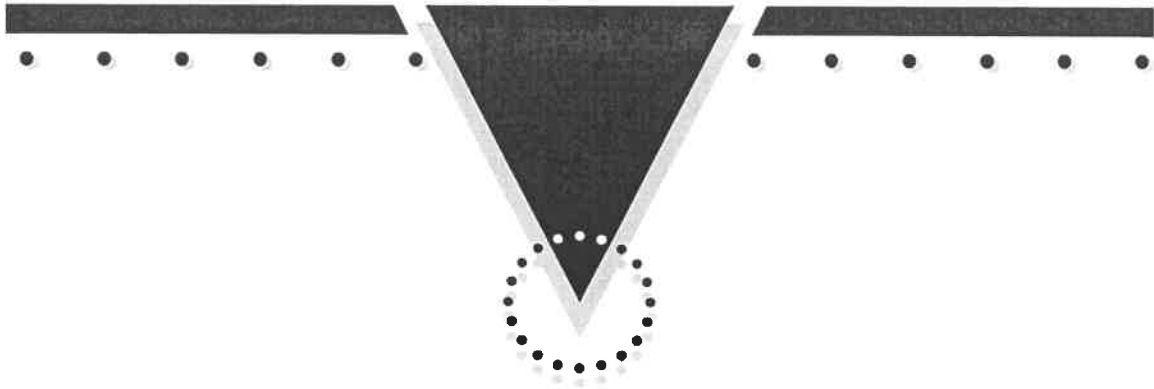
CHEMICAL INSPECTION SYSTEM	RCM UTILITIES, LLC	47,716.12	000085
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TOTAL FOR BANK B	50,791.12
TOTAL FOR REGISTER	50,791.12

TOTAL FOR REGISTER	50,791.12
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CTLR CTL LK RAM TVISCARRA

## SECTION 2



**Central Lake  
Community Development District**

**Unaudited Financial Reporting**

**June 30, 2021**



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1	<u>Balance Sheet</u>
2	<u>Water &amp; Sewer Income Statement</u>
3	<u>Water &amp; 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**  
**June 30, 2021**

	<b>Governmental Fund Types</b>		
	<b>Water &amp; Sewer Fund</b>	<b>RAM Revenue Fund</b>	<b>Totals 2021</b>
<b><u>ASSETS</u></b>			
<b><u>Cash</u></b>			
Operating Account	\$248,028	\$70,848	\$318,876
State Board of Administrative	\$2,640	\$151,711	\$154,352
Accounts Receivable	\$29,815	\$5	\$29,820
Plant and Equipment	---	\$6,259	\$6,259
Due from RAM	\$7,337	---	\$7,337
Due from THIH - Lot Closings	\$8,328	---	\$8,328
Due from THIH - Boondocks	\$648	---	\$648
Due from THIH - School	\$638	---	\$638
<b>TOTAL ASSETS</b>	<b>\$297,434</b>	<b>\$228,824</b>	<b>\$526,258</b>
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$10,658	---	\$10,658
Deferred Revenue	\$5,789	---	\$5,789
Due to Water & Sewer	---	\$7,337	\$7,337
<b><u>Fund Equity and Other Credits</u></b>			
Retained Earnings			
Invested in Capital Assets	---	\$6,259	\$6,259
Unreserved	\$280,987	\$215,228	\$496,216
<b>TOTAL LIABILITIES &amp; FUND EQUITY &amp; OTHER CREDITS</b>	<b>\$297,434</b>	<b>\$228,824</b>	<b>\$526,258</b>

# CENTRAL LAKE

## Community Development District

### Water & Sewer Fund

Statement of Revenues & Expenditures

For Period Ending June 30, 2021

	Adopted Budget	Prorated Budget Thru 6/30/21	Actual Thru 6/30/21	Variance
<b>Revenues:</b>				
Water Revenue	\$155,000	\$116,250	\$96,033	(\$20,217)
Sewer Revenue	\$165,000	\$123,750	\$139,713	\$15,963
Wholesale Sewer Revenue - Lot Closings	\$46,080	\$34,560	\$36,672	\$2,112
Wholesale Sewer Revenue - Boondocks	\$3,888	\$2,916	\$2,916	\$0
Wholesale Sewer Revenue - School	\$4,250	\$3,188	\$2,481	(\$707)
Wholesale Sewer Revenue - Bishop's Gate	\$0	\$0	\$23,160	\$23,160
Mission Inn Irrigation	\$8,000	\$6,000	\$8,590	\$2,590
Las Collinas H.O.A. (Irrigation)	\$60,000	\$45,000	\$22,847	(\$22,153)
Miscellaneous Income (Activation Fees)	\$1,500	\$1,125	\$2,092	\$967
CIAC/Meter Fees	\$25,000	\$18,750	\$124,450	\$105,700
Interest	\$25	\$19	\$3	(\$15)
<b>Total Revenues</b>	<b>\$468,743</b>	<b>\$351,557</b>	<b>\$458,956</b>	<b>\$107,399</b>
<b>Expenditures:</b>				
<b>Administrative</b>				
Engineering	\$3,500	\$2,625	\$3,468	(\$843)
Attorney	\$5,000	\$3,750	\$347	\$3,403
Annual Audit	\$3,500	\$3,500	\$3,500	\$0
Management Fees	\$36,050	\$27,038	\$27,038	(\$0)
Information Technology	\$2,000	\$1,500	\$1,500	(\$0)
Telephone	\$50	\$38	\$0	\$38
Postage	\$1,500	\$1,125	\$1,052	\$73
Insurance	\$3,325	\$3,325	\$3,307	\$19
Printing & Binding	\$500	\$375	\$110	\$265
Legal Advertising	\$1,500	\$1,125	\$189	\$936
Property Taxes	\$1,300	\$1,300	\$1,158	\$142
Office Supplies	\$250	\$188	\$50	\$137
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
Miscellaneous	\$4,000	\$3,000	\$2,155	\$845
<b>Total Administrative</b>	<b>\$62,650</b>	<b>\$49,063</b>	<b>\$44,048</b>	<b>\$5,015</b>
<b>Operations</b>				
Labor	\$10,000	\$7,500	\$6,476	\$1,024
Electricity	\$28,000	\$21,000	\$19,780	\$1,220
Testing	\$20,000	\$15,000	\$13,250	\$1,750
Sludge Pumping	\$15,000	\$11,250	\$16,259	(\$5,009)
Plant Lease	\$270,618	\$202,964	\$122,932	\$80,032
Repairs	\$30,000	\$22,500	\$17,155	\$5,345
Mowing	\$2,000	\$1,500	\$599	\$901
Backup Fuel	\$1,500	\$1,125	\$0	\$1,125
Dues & Licenses	\$2,500	\$1,875	\$1,339	\$536
Quarterly Utility Maintenance	\$4,000	\$3,000	\$0	\$3,000
Contingency	\$9,450	\$7,088	\$1,420	\$5,668
Property Insurance	\$5,025	\$5,025	\$5,012	\$14
Chemicals	\$8,000	\$6,000	\$5,950	\$50
<b>Total Maintenance</b>	<b>\$406,093</b>	<b>\$305,826</b>	<b>\$210,171</b>	<b>\$95,655</b>
<b>Total Expenditures</b>	<b>\$468,743</b>	<b>\$354,889</b>	<b>\$254,219</b>	<b>\$100,670</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$0</b>		<b>\$204,737</b>	
<b>Fund Balance - Beginning</b>	<b>\$0</b>		<b>\$76,250</b>	
<b>Fund Balance - Ending</b>	<b>\$0</b>		<b>\$280,987</b>	

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

	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Total
<b>Revenues:</b>													
Water Revenue	\$12,098	\$11,021	\$9,265	\$9,335	\$6,861	\$9,282	\$13,432	\$13,792	\$10,948	\$0	\$0	\$0	\$96,033
Sewer Revenue	\$12,648	\$12,648	\$12,648	\$12,685	\$28,371	\$12,731	\$12,754	\$12,795	\$22,433	\$0	\$0	\$0	\$139,713
Wholesale Sewer Revenue - Lot Closings	\$3,960	\$4,080	\$4,032	\$4,008	\$4,032	\$4,080	\$4,152	\$4,152	\$4,176	\$0	\$0	\$0	\$38,672
Wholesale Sewer Revenue - Boondocks	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$0	\$0	\$0	\$2,916
Wholesale Sewer Revenue - School	\$319	\$252	\$252	\$185	\$266	\$263	\$266	\$368	\$260	\$0	\$0	\$0	\$2,481
Wholesale Sewer Revenue - Bishop's Gate	\$1,934	\$1,930	\$1,930	\$1,930	\$15,437	\$0	\$0	\$710	\$699	\$0	\$0	\$0	\$23,160
Mission Inn Irrigation	\$1,364	\$1,470	\$1,305	\$1,092	\$571	\$693	\$686	\$710	\$699	\$0	\$0	\$0	\$8,590
Las Colinas H.O.A. (Irrigation)	\$2,553	\$2,385	\$2,168	\$2,553	\$2,326	\$2,516	\$2,771	\$3,389	\$2,166	\$0	\$0	\$0	\$22,847
Miscellaneous Income (Activation Fees)	\$247	\$137	\$287	\$168	\$376	\$192	\$295	\$132	\$132	\$0	\$0	\$0	\$2,092
CIAC/Capacity Fees	\$10,950	\$0	\$19,500	\$7,100	\$8,125	\$41,825	\$20,100	\$11,375	\$5,475	\$0	\$0	\$0	\$124,450
Interest	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
<b>Total Revenues</b>	<b>\$46,398</b>	<b>\$34,246</b>	<b>\$51,721</b>	<b>\$39,380</b>	<b>\$66,582</b>	<b>\$72,090</b>	<b>\$54,696</b>	<b>\$47,191</b>	<b>\$46,653</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$458,956</b>
<b>Expenditures:</b>													
<b>Administrative</b>													
Engineering	\$0	\$1,500	\$480	\$300	\$0	\$0	\$0	\$1,188	\$0	\$0	\$0	\$0	\$3,468
Attorney	\$0	\$0	\$0	\$0	\$0	\$0	\$95	\$0	\$252	\$0	\$0	\$0	\$347
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$27,036
Information Technology	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$0	\$0	\$0	\$1,500
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$87	\$86	\$112	\$107	\$149	\$108	\$20	\$217	\$166	\$0	\$0	\$0	\$1,052
Insurance	\$3,307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,307
Printing & Binding	\$2	\$2	\$0	\$4	\$21	\$3	\$0	\$18	\$18	\$0	\$0	\$0	\$110
Legal Advising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$189	\$0	\$0	\$0	\$0	\$189
Property Taxes	\$0	\$1,158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,158
Office Supplies	\$6	\$5	\$6	\$6	\$6	\$5	\$0	\$12	\$6	\$0	\$0	\$0	\$50
Dues, Licenses & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Miscellaneous	\$265	\$250	\$213	\$213	\$229	\$240	\$277	\$238	\$231	\$0	\$0	\$0	\$2,155
<b>Total Administrative</b>	<b>\$7,012</b>	<b>\$6,170</b>	<b>\$7,982</b>	<b>\$3,800</b>	<b>\$3,575</b>	<b>\$3,527</b>	<b>\$3,562</b>	<b>\$5,075</b>	<b>\$7,344</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$44,048</b>
<b>Maintenance</b>													
Labor	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$0	\$0	\$0	\$6,476
Electricity	\$2,094	\$2,017	\$1,862	\$1,763	\$1,839	\$1,543	\$1,917	\$3,349	\$3,376	\$0	\$0	\$0	\$19,780
Testing	\$1,465	\$1,465	\$1,515	\$1,465	\$1,465	\$1,465	\$1,465	\$1,465	\$1,460	\$0	\$0	\$0	\$13,250
Sludge Pumping	\$0	\$0	\$2,840	\$2,982	\$0	\$0	\$10,437	\$0	\$0	\$0	\$0	\$0	\$16,259
Plant Lease	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$0	\$0	\$0	\$122,932
Repairs	\$816	\$0	\$6,870	\$1,455	\$0	\$1,272	\$240	\$4,377	\$2,126	\$0	\$0	\$0	\$17,155
Mowing	\$127	\$0	\$0	\$46	\$0	\$380	\$0	\$46	\$0	\$0	\$0	\$0	\$599
Backup Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues & Licenses	\$0	\$0	\$0	\$200	\$0	\$1,000	\$0	\$0	\$139	\$0	\$0	\$0	\$1,339
Quarterly Utility Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$1,420	\$0	\$0	\$0	\$0	\$0	\$1,420
Property Insurance	\$5,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,012
Chemicals	\$1,342	\$0	\$160	\$0	\$1,037	\$2,138	\$0	\$994	\$260	\$0	\$0	\$0	\$5,950
<b>Total Maintenance</b>	<b>\$25,234</b>	<b>\$17,860</b>	<b>\$27,665</b>	<b>\$22,290</b>	<b>\$18,720</b>	<b>\$22,176</b>	<b>\$29,857</b>	<b>\$24,610</b>	<b>\$21,759</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$210,171</b>
<b>Total Expenditures</b>													
	<b>\$33,246</b>	<b>\$24,030</b>	<b>\$31,647</b>	<b>\$26,090</b>	<b>\$22,295</b>	<b>\$25,703</b>	<b>\$33,419</b>	<b>\$29,685</b>	<b>\$29,103</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$254,219</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$14,152</b>	<b>\$10,215</b>	<b>\$20,073</b>	<b>\$13,290</b>	<b>\$44,287</b>	<b>\$46,387</b>	<b>\$21,277</b>	<b>\$17,506</b>	<b>\$17,550</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$204,737</b>

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

	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Total
<b>Revenues:</b>													
Lot Closings (\$24)	\$3,960	\$4,080	\$4,032	\$4,008	\$4,032	\$4,080	\$4,152	\$4,152	\$4,176	\$0	\$0	\$0	\$36,672
Boondocks	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$0	\$0	\$0	\$2,916
School	\$319	\$252	\$252	\$185	\$286	\$263	\$286	\$358	\$280	\$0	\$0	\$0	\$2,481
Bishop's Gate	\$1,934	\$1,930	\$1,930	\$1,930	\$15,437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,160
<b>Total Revenues</b>	<b>\$6,538</b>	<b>\$6,586</b>	<b>\$6,538</b>	<b>\$6,446</b>	<b>\$20,078</b>	<b>\$4,667</b>	<b>\$4,762</b>	<b>\$4,834</b>	<b>\$4,780</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,229</b>



**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	10/01/20		\$3,888.00			\$3,888.00
	Payment - Sept.20	10/02/20	33226			(\$3,888.00)	\$0.00
	October Billing	10/20/20			\$3,960.00		\$3,960.00
	Payment - Oct.20	11/04/20	33308			(\$3,960.00)	\$0.00
	November Billing	11/19/20			\$4,080.00		\$4,080.00
	Payment - Nov.20	12/07/20	33400			(\$4,080.00)	\$0.00
	December Billing	12/17/20			\$4,032.00		\$4,032.00
	January Billing	01/26/21			\$4,008.00		\$8,040.00
	Payment - Dec.20	02/09/21	33535			(\$4,032.00)	\$4,008.00
	Payment - Jan.21	02/09/21	33539			(\$4,008.00)	\$0.00
	February Billing	02/19/21			\$4,032.00		\$4,032.00
	March Billing	03/19/21			\$4,080.00		\$8,112.00
	Payment - Feb.21	03/25/21	33651			(\$4,032.00)	\$4,080.00
	Payment - Mar.21	04/14/21	33692			(\$4,080.00)	\$0.00
	April Billing	04/21/21			\$4,152.00		\$4,152.00
	Payment - Apr.21	05/07/21	33742			(\$4,152.00)	\$0.00
	May Billing	05/21/21			\$4,152.00		\$4,152.00
	June Billing	06/16/21			\$4,176.00		\$8,328.00
	Payment - May & Jun.21	07/14/21	33678			(\$8,328.00)	\$0.00
Total Venezia				\$3,888.00	\$36,672.00	(\$40,560.00)	\$0.00
Boondocks	Beginning Balance	10/01/20		\$324.00			\$324.00
	Payment - Sept.20	10/02/20	33226			(\$324.00)	\$0.00
	October Billing	10/20/20			\$324.00		\$324.00
	Payment - Oct.20	11/04/20	33308			(\$324.00)	\$0.00
	November Billing	11/19/20			\$324.00		\$324.00
	Payment - Nov.20	12/07/20	33400			(\$324.00)	\$0.00
	December Billing	12/17/20			\$324.00		\$324.00
	January Billing	01/26/21			\$324.00		\$648.00
	Payment - Dec.20	02/09/21	33535			(\$324.00)	\$324.00
	Payment - Jan.21	02/09/21	33539			(\$324.00)	\$0.00
	February Billing	02/19/21			\$324.00		\$324.00
	March Billing	03/19/21			\$324.00		\$648.00
	Payment - Feb.21	03/25/21	33651			(\$324.00)	\$324.00
	Payment - Mar.21	04/14/21	33692			(\$324.00)	\$0.00
	April Billing	04/21/21			\$324.00		\$324.00
	Payment - Apr.21	05/07/21	33742			(\$324.00)	\$0.00
	May Billing	05/21/21			\$324.00		\$324.00
	June Billing	06/16/21			\$324.00		\$648.00
	Payment - May & Jun.21	07/14/21	33678			(\$648.00)	\$0.00
Total Boondocks				\$324.00	\$2,916.00	(\$3,240.00)	\$0.00
ESE School	Beginning Balance	10/01/20		\$246.40			\$246.40
	Payment - Sept.20	10/02/20	33226			(\$246.40)	\$0.00
	October Billing	10/20/20			\$319.20		\$319.20
	Payment - Oct.20	11/04/20	33308			(\$319.20)	\$0.00
	November Billing	11/19/20			\$252.00		\$252.00
	Payment - Nov.20	12/07/20	33400			(\$252.00)	\$0.00
	December Billing	12/17/20			\$252.00		\$252.00
	January Billing	01/26/21			\$184.80		\$436.80
	Payment - Dec.20	02/09/21	33535			(\$252.00)	\$184.80
	Payment - Jan.21	02/09/21	33539			(\$184.80)	\$0.00
	February Billing	02/19/21			\$285.60		\$285.60
	March Billing	03/19/21			\$263.20		\$548.80
	Payment - Feb.21	03/25/21	33651			(\$285.60)	\$263.20
	Payment - Mar.21	04/14/21	33692			(\$263.20)	\$0.00
	April Billing	04/21/21			\$285.60		\$285.60
	Payment - Apr.21	05/07/21	33742			(\$285.60)	\$0.00
	May Billing	05/21/21			\$358.40		\$358.40
	June Billing	06/16/21			\$280.00		\$638.40
	Payment - May & Jun.21	07/14/21	33678			(\$638.40)	\$0.00
Total ESE School				\$246.40	\$2,480.80	(\$2,727.20)	\$0.00
Bishop's Gate	Beginning Balance	10/01/20		\$0.00			\$0.00
	October Billing	10/20/20			\$1,934.40		\$1,934.40
	Payment - Oct.20	11/04/20	33308			(\$1,934.40)	\$0.00
	November Billing	11/19/20			\$1,929.60		\$1,929.60
	Payment - Nov.20	12/07/20	33400			(\$1,929.60)	\$0.00
	December Billing	12/17/20			\$1,929.60		\$1,929.60
	January Billing	01/26/21			\$1,929.60		\$3,859.20
	Payment - Dec.20	02/09/21	33535			(\$1,929.60)	\$1,929.60
	Payment - Jan.21	02/25/21	33563			(\$1,929.60)	\$0.00
	Feb. - Sept. Billing	02/25/21			\$15,436.30		\$15,436.30
	Payment - Feb. - Sept. 21	02/25/21	33563			(\$15,436.30)	\$0.00
Total ESE School				\$0.00	\$23,159.50	(\$23,159.50)	\$0.00
TOTAL				\$4,458.40	\$65,228.30	(\$69,886.70)	\$0.00

# CENTRAL LAKE

## Community Development District

### Reservation & Maintenance Revenue Fund

Statement of Revenues & Expenditures  
For Period Ending June 30, 2021

	Adopted Budget	Prorated Budget Thru 6/30/21	Actual Thru 6/30/21	Variance
<b>Revenues:</b>				
RAM Revenue	\$113,280	\$84,960	\$81,800	(\$3,160)
Misc/Penalty Revenue	\$1,000	\$750	\$37	(\$713)
Interest	\$600	\$450	\$187	(\$263)
<b>Total Revenues</b>	<b>\$114,880</b>	<b>\$86,160</b>	<b>\$82,024</b>	<b>(\$4,136)</b>
<b>Expenditures:</b>				
<u>Administrative</u>				
Attorney Fees	\$10,000	\$7,500	\$347	\$7,153
Postage	\$250	\$188	\$55	\$132
Insurance	\$3,325	\$3,325	\$3,307	\$19
Legal Advertising	\$500	\$375	\$0	\$375
Property Taxes	\$1,300	\$1,300	\$1,158	\$142
Misc/Bank Fees	\$1,000	\$750	\$0	\$750
<u>Field</u>				
Electric	\$7,000	\$5,250	\$4,945	\$305
Mowing	\$8,000	\$6,000	\$2,396	\$3,604
Repairs & Maintenance	\$5,000	\$3,750	\$21,304	(\$17,554)
Property Insurance	\$5,025	\$5,025	\$5,012	\$14
Refuse Service	\$1,300	\$975	\$1,028	(\$53)
Operating Supplies	\$3,000	\$2,250	\$4,416	(\$2,166)
Chemicals	\$1,000	\$750	\$661	\$89
Permits	\$5,000	\$3,750	\$43,778	(\$40,028)
Reserves	\$51,450	\$38,588	\$0	\$38,588
Capital Outlay	\$13,000	\$9,750	\$62,187	(\$52,437)
<b>Total Expenditures</b>	<b>\$116,150</b>	<b>\$89,525</b>	<b>\$150,593</b>	<b>(\$61,068)</b>
<b>Excess Revenues (Expenditures)</b>	<b>(\$1,270)</b>		<b>(\$68,568)</b>	
<b>Fund Balance - Beginning</b>	<b>\$287,456</b>		<b>\$283,797</b>	
<b>Fund Balance - Ending</b>	<b>\$286,186</b>		<b>\$215,228</b>	

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

	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Total
<b>Revenues:</b>													
RAM Revenue	\$9,112	\$9,112	\$9,112	\$9,080	\$9,080	\$9,080	\$9,080	\$9,076	\$9,068	\$0	\$0	\$0	\$81,800
MiscPenalty Revenue	\$0	\$31	\$0	\$0	\$0	\$0	\$1	\$3	\$3	\$0	\$0	\$0	\$37
Interest	\$38	\$28	\$23	\$22	\$17	\$17	\$15	\$14	\$12	\$0	\$0	\$0	\$187
<b>Total Revenues</b>	<b>\$9,150</b>	<b>\$9,170</b>	<b>\$9,135</b>	<b>\$9,102</b>	<b>\$9,098</b>	<b>\$9,097</b>	<b>\$9,096</b>	<b>\$9,093</b>	<b>\$9,083</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$82,024</b>
<b>Expenditures:</b>													
<b>Administrative</b>													
Attorney Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$95	\$0	\$252	\$0	\$0	\$0	\$347
Postage	\$5	\$5	\$6	\$6	\$6	\$6	\$1	\$11	\$9	\$0	\$0	\$0	\$55
Insurance	\$3,307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,307
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	\$0	\$1,158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,158
MiscBank Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Administrative</b>	<b>\$3,311</b>	<b>\$1,163</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>	<b>\$96</b>	<b>\$11</b>	<b>\$261</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,867</b>
<b>Maintenance</b>													
Electric	\$523	\$504	\$470	\$441	\$460	\$386	\$479	\$837	\$844	\$0	\$0	\$0	\$4,845
Mowing	\$507	\$0	\$0	\$184	\$0	\$1,520	\$0	\$184	\$0	\$0	\$0	\$0	\$2,396
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$9,131	\$0	\$0	\$12,173	\$0	\$0	\$0	\$0	\$21,304
Property Insurance	\$5,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,012
Refuse Service	\$114	\$114	\$114	\$114	\$114	\$114	\$114	\$114	\$114	\$0	\$0	\$0	\$1,028
Operating Supplies	\$834	\$0	\$20	\$0	\$2,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,416
Chemicals	\$149	\$0	\$20	\$0	\$115	\$238	\$0	\$110	\$29	\$0	\$0	\$0	\$661
Permits	\$0	\$0	\$12,975	\$13,775	\$8,913	\$8,115	\$0	\$0	\$0	\$0	\$0	\$0	\$43,778
Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$12,314	\$0	\$0	\$14,202	\$13,527	\$0	\$19,987	\$2,157	\$0	\$0	\$0	\$52,187
<b>Total Maintenance</b>	<b>\$7,239</b>	<b>\$12,932</b>	<b>\$14,962</b>	<b>\$14,514</b>	<b>\$35,035</b>	<b>\$23,900</b>	<b>\$593</b>	<b>\$33,406</b>	<b>\$3,144</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$145,726</b>
<b>Total Expenditures</b>	<b>\$10,550</b>	<b>\$14,095</b>	<b>\$14,968</b>	<b>\$14,520</b>	<b>\$35,043</b>	<b>\$23,905</b>	<b>\$689</b>	<b>\$33,417</b>	<b>\$3,405</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,593</b>
<b>Excess Revenues (Expenditures)</b>	<b>(\$1,400)</b>	<b>(\$4,924)</b>	<b>(\$5,833)</b>	<b>(\$5,418)</b>	<b>(\$25,945)</b>	<b>(\$14,808)</b>	<b>\$ 8,407</b>	<b>(\$24,324)</b>	<b>\$ 5,678</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$68,569)</b>