

*Central Lake Community
Development District*

Agenda

June 10, 2022

AGENDA

Central Lake Community Development District

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

June 3, 2022

Board of Supervisors
Central Lake Community
Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Central Lake Community Development District will be held **Friday, June 10, 2022 at 8:00 a.m. at the Mission Inn Resort, La Arcada Room, 10400 County Road 48, Howey-in-the-Hills, Florida. PLEASE NOTE THE LOCATION OF THE MEETING.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Administration of Oaths of Office to Newly Elected Board Members
 - B. Consideration of Resolution 2022-01 Canvassing and Certifying the Results of the Landowners' Election
 - C. Election of Officers
 - D. Consideration of Resolution 2022-02 Electing Officers
4. Approval of Minutes of the September 3, 2021 Board of Supervisors Meeting and Acceptance of the November 5, 2021 Landowners' Meeting
5. Consideration of Resolution 2022-03 Approving the Proposed Fiscal Year 2023 Budget and Setting a Public Hearing
6. Consideration of Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for the Fiscal Year 2021
7. Discussion Items
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Presentation of Number of Registered Voters – 0
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 Organizational Matters. Section A is the administration of the Oath of Office to the newly elected Board Members. There is no back-up material. Section B is the consideration of Resolution 2022-01 canvassing and certifying the Results of the landowners' election. A copy of the Resolution is enclosed for your review. Section C is the election of officers and Section D is the consideration of Resolution 2022-02 electing officers. A copy of the Resolution is enclosed for your review.

The fourth order of business is the approval of minutes from the September 3, 2021 Board of Supervisors meeting and acceptance of the November 5, 2021 landowners' meeting. Both minutes are enclosed for your review.

The fifth order of business is the consideration of Resolution 2022-03 approving the proposed Fiscal Year 2023 budget and setting a public hearing. Once approved, the proposed budget will be transmitted to the governing authorities at least 60 days prior to the final budget hearing. A copy of the Resolution and proposed budget are enclosed for your review.

The sixth order of business is the consideration of agreement with Berger, Toombs, Elam, Gaines & Frank to provide auditing services for the Fiscal Year 2021. A copy of the agreement is enclosed for your review.

The seventh order of business is Staff Reports. Sub-Section 1 of the District Manager's Report includes the check register being submitted for approval and Sub-Section 2 includes the balance sheet and income statement for your review. Sub-Section 3 is the presentation of the number of registered voters within the boundaries of the District. A copy of the letter from the Lake County Supervisor of Elections is enclosed for your review.

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

Sincerely,

George S. Flint

George S. Flint
District Manager

Cc: Darrin Mossing, GMS
Dan Harrell, District Counsel

Enclosures

SECTION III

SECTION A

RESOLUTION 2022-01

**A RESOLUTION CANVASSING AND CERTIFYING
THE RESULTS OF THE LANDOWNERS' ELECTION OF
THE CENTRAL LAKE COMMUNITY DEVELOPMENT
DISTRICT HELD PURSUANT TO SECTION 190.006(2),
FLORIDA STATUTES**

WHEREAS, pursuant to Section 190.006(2), Florida Statute, a landowners meeting is required to be held within 90 days of the District's creation and every two years following the creation of a Community Development District for the purpose of electing three (3) supervisors for the District; and

WHEREAS, following proper notice of once a week for 2 consecutive weeks in a newspaper of general circulation in the area of the District, the last day of such publication to be not fewer than 14 days or more than 28 days before the date of the election, such landowners' meeting was held on **November 5, 2021**, at which the below-recited persons were duly elected by virtue of the votes cast in their respective favor; and

WHEREAS, the Board of Supervisors by means of this Resolution desire to canvas the votes and declare and certify the results of said election;

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

1. The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as follows:

<u>Supervisor</u>	<u># of Votes</u>	<u>Terms</u>
<u>Bud Beucher</u>	<u>27</u>	4-Year Term
<u>Heather Miller</u>	<u>27</u>	4-Year Term
<u>Daniel Parks</u>	<u>24</u>	2-Year Term

2. The terms of office shall commence immediately upon the adoption of this Resolution:

Adopted this 10th day of June, 2022.

Secretary/ Assistant Secretary

Chairman/Vice Chairman

SECTION D

RESOLUTION 2022-02

**A RESOLUTION ELECTING OFFICERS OF THE
CENTRAL LAKE COMMUNITY DEVELOPMENT
DISTRICT**

WHEREAS, the Board of Supervisors of the **Central Lake Community Development District** at a regular business meeting held on **June 10, 2022** desires to elect the below recited persons to the offices specified.

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

1. The following persons were elected to the offices shown, to wit:

Chairman
Vice Chairman
Treasurer
Assistant Treasurer
Secretary
Assistant Secretary
Assistant Secretary
Assistant Secretary
Assistant Secretary

PASSED AND ADOPTED THIS 10th DAY OF JUNE, 2022.

Secretary / Assistant Secretary

Chairman / Vice Chairman

MINUTES

MINUTES OF MEETING
CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Central Lake Community Development District was held Friday, September 3, 2021 at 8:00 a.m. at the Mission Inn Resort & Club, Legends Ballroom, 10400 CR 48, Howey-in-the-Hills, Florida.

Present and constituting a quorum were:

Bud Beucher	Chairman
Michael Clary	Assistant Secretary
Heather Miller	Assistant Secretary
Daniel Parks	Assistant Secretary

Also present were:

George Flint	District Manager
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The following is a summary of the minutes and actions taken at the September 3, 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

Mr. McCallum asked what the role of the people on the Board is.

Mr. Beucher stated I am the Chairman.

Mr. Flint stated I am the District Manager, the CDD is a government entity and we manage that entity.

Mr. McCallum asked is there a regulatory agency that oversees the CDD?

Mr. Flint stated the CDD was created pursuant to Chapter 190, F.S. by Lake County and once it is created it is an independent government and governed by a five-member board. We comply with all the same requirements that cities and counties do as far as having an annual independent audit performed, all our meetings have to be advertised in the legal section of the paper, we have to comply with public records law and the Sunshine law. When we have to

follow statutory bidding requirements, all those items that a government would have to follow, we follow, but we are an independent special district. There is a framework that we have to operate under as a government and we follow that, but we are not accountable to Lake County, we are accountable to the constituents of the community.

Mr. Flint stated there are five Board members, one is not here and it takes three for a quorum.

Mr. McCallum stated so they don't have operating responsibilities within the utility itself.

Mr. Flint stated no, they are a policy setting Board, they are an elected Board that sets policy. I'm hired as the District Manager and I carry out the operations of the District. There is a Chairman, Bud, I'm the Secretary of the Board, the District Accountant is the Treasurer.

THIRD ORDER OF BUSINESS

Approval of the Minutes of July 30, 2021 Meeting

On MOTION by Mr. Beucher seconded by Mr. Clary with all in favor the minutes of the July 30, 2021 meeting were approved as presented.

FOURTH ORDER OF BUSINESS

Public Hearings

On MOTION by Mr. Beucher seconded by Ms. Miller with all in favor the public hearings were opened.

A. Rate Hearing

i. Consideration of Resolution 2021-02 Adopting the Proposed Rates for Fiscal Year 2022

Mr. Flint stated the first public hearing is a rate hearing to consider Resolution 2021-02 adopting the proposed rates for Fiscal Year 2022. You do have the proposed rate schedule that was considered at the last meeting that was provided to you and included in the agenda.

Since it is a public hearing, we will open the floor to public comment and if anyone has comments for the Board you can do so now.

Mr. McCallum asked is there an engineering component on the Board, is there a finance component on the Board?

Mr. Beucher stated we have an engineering firm that we hire as we need them and that is BESH Engineering out of Tavares. Relative to the financial side of it we have the CPA that

audits our books every year and every month George produces statements for the CDD and we as a Board are responsible to review those statements and make sure they are accurate. We don't meet every month; we probably meet four times a year and typically we meet in the real estate office. We felt more people would come today because of the change in the water rates.

Mr. McCallum stated in my working life I was a utility consultant. In my early days in Jacksonville I did water and electric and gas rates. Rate structures are designed by customer classifications. That is what I want to know. You sent us information but the key information that was missing was consumption. You have these breakdowns on lots but not consumption. In general what classes of customers?

Mr. Beucher stated we have for water customers homeowners.

Mr. McCallum asked is that broken down by condos or duplexes?

Mr. Beucher stated no, they are all treated the same. For our rate structures we allocated the amount of money that we think is appropriate for more than your allocation from St. Johns River Water Management District for your domestic consumption, approximately 8,700 gallons a month and that fee is \$17.45 currently. St. Johns only gives us about 28" of irrigation water per year so you layer that on top because they will give us about 100 gallons per person per day in domestic consumption.

Mr. McCallum asked does every resident have an individual meter?

Mr. Beucher responded yes.

Mr. McCallum stated the meter size determines the demand that residents can place on the system at any one given time and a 2" meter will pull more water than a 1/2" meter.

Mr. Beucher stated we are not concerned by meter size they are all the same size meter; it is the aggregate consumption at the end of the month. We have residents who should be consuming less than 200,000 gallons and I have residents consuming 1 million gallons and we are getting tremendous pressure from St. Johns they want us to potentially spend a couple million to put in a lower Floridan Aquifer well and that cost gets passed on to the consumer. The only way to combat that is through conservation. It is not that your yard has to turn brown, it is not that your plants have to die, you have to be cognizant, you have to have rain click that works, you have to cap the sprinkler heads in your bushes because your bushes are well established and don't need that water. You need to make sure your sprinkler heads are segregated by type and type of vegetation.

Mr. McCallum asked is the commercial side of the property on the same water system?

Mr. Beucher responded parts of it are, the boulevard and the accounting office and real estate office are but Mission Inn meaning the resort and restaurant and clubhouse is on its own well and on its own system and has its own permit.

Mr. McCallum asked are the offices in our system billed the same way?

Mr. Beucher responded yes., they pay a minimum monthly bill of \$17.45 per month that is the current 8,700 gallons. I don't think they go beyond that.

Mr. McCallum asked what about the golf course, are they through the ponds?

Mr. Beucher stated they are through their own system and the CDD has nothing to do with it.

Mr. McCallum stated all the costs with the exception of the new county building, that is what this budget will reflect.

Mr. Beucher stated yes.

Mr. McCallum stated on each homeowner there is a fixed fee of \$16.80 and the rest is consumption.

Mr. Beucher stated I thought it was \$17.25 and proposed is \$18.32 and it is 8,700 gallons.

Mr. McCallum asked is that purpose to offset any debt service?

Mr. Flint stated it is not debt service but your fixed costs and the variable is covered by the per gallon above that.

Mr. McCallum asked for the average single-family homeowner what percentage increase is this?

Mr. Beucher stated if you are controlling yourself as you should, you might see a 4% or 5% increase.

Mr. Flint stated for someone who uses 10,000 gallons a month their bill would go up by \$3.76.

Mr. McCallum asked what is the average consumption?

Mr. Beucher stated we as a group consume 100% more than we are allocated by St. Johns and we have been holding them off for 10-years and we have been unsuccessful in getting the residents to understand how important this is.

Ms. Hayes asked what is the total allocation allowed on your permit?

Mr. Beucher stated I can get back to you on that. I don't want to misspeak. I think the number of 45 million but I will find out.

Ms. Hayes asked has that been renewed or still pending?

Mr. Beucher stated we are in the process of renewing. It has not been renewed.

Ms. Hayes asked do the individual residence allocations vary based on the size of the lot?

Mr. Beucher responded yes.

Ms. Hayes stated I'm not here to dispute, I don't think you have had a rate increase in a long time. I was in awe of the amount of water being used. I want to know the data as to the total allocation. Are the common areas watered within Los Colinas included in that allocation?

Mr. Beucher stated actually in the permit they segregate them but it does work to the aggregate. I think the total Los Colinas permit is somewhere in the 80 million gallon range but within those 45 million gallons is for homes. The balance is for common areas, the landscaping down the road. We have saved millions of gallons in the last year since we brought Yellowstone on in the common areas, but we have not been effective in the residential side.

Ms. Hayes asked would it be possible for someone to monitor monthly usage at the office and send out email alerts that you have reached your monthly consumption?

Mr. Beucher stated it is an interesting question. We do not have a dual line system, which is two pipes in front of your house, one for potable water for inside the home and one for irrigation. St. Johns would like us to run a dual line system for anything we do in the future because they would like us to lock off your meter that irrigates your yard if you are not compliant. That concerns me. The best thing we can do is turn off the irrigation and water when it needs to be watered.

I thought the Board was very thoughtful. We had not had a rate increase for a long time. The rate increase is marginal on the low end, less than \$1 on the base rate and that is not punishing the compliant folks at all. We eliminated several tiered rates and went to a large rate from what we felt was more than a generous allocation and the person using 1 million gallons will pay.

Mr. Johnson asked does the HOA not have any authority to change any of our regulations regarding the penalties to usage?

Mr. Beucher responded they do not. The HOA, Mission Inn and CDD are working together and are in the process of getting a new modified set of standards for yards. One of the

things that has come up since our community was built is St. Johns says you can't have more than 50% of your yard in grass, the other 50% has to be in bushes. The reason is grass is where your water goes and you have to segregate your yards by function as I mentioned earlier. We will talk about mulch standards as well because the more you mulch your plant material the more water it holds and the better it is for your plants.

Mr. Johnson asked what is the average allocated usage per household?

Mr. Beucher stated a villa home or club home is probably 140,000 gallons in a year, an estate lot might be 220,000 gallons. The rate consultant has to present all of that and her job is to help us get the biggest allocation we can. We try to be very clear with the District about how many homes in different categories so we can make a compelling argument that the allocation they want to give us is too low. When we got our first 20-year permit I think we had 120 gallons per person per day of domestic water, they are now pushing 70 and 50 gallons per person per day. We have looked at a clock that would be mandated under this review from the HOA and the developer that is cellular and the body (landscaping company, CDD) can turn them off when it is raining. That would be a good tool for conservation.

Mr. Flint stated we will close the public comment portion of the public hearing and bring it back to the Board. You have Resolution 2021-02 in your agenda and attached to that are the new proposed rates. I have also provided a comparison of the existing and proposed. This new rate schedule reduces the number of blocks to three and the top block kicking in at 20,000 gallons. There are other adjustments as indicated on the comparison. You have seen this previously this is what was advertised and provided to the public.

On MOTION by Mr. Clary seconded by Ms. Miller with all in favor Resolution 2021-02 was approved.

B. Budget Hearing

i. Consideration of Resolution 2021-03 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations

Mr. Flint stated we have the public hearing for consideration of adoption of the budget, Resolution 2021-03. Attached to the resolution is the proposed budget and it is substantially the same as what you saw when you approved it earlier this year. It is basically a flat budget; we don't have a good handle on the impact of the rate adjustment at this point so we kept our assumptions the same. When we have some experience after the rates are implemented, we can

adjust the budget in future years depending on how consumption may have been curbed by the higher upper rates.

This is a public hearing, are there any comments from the public on the proposed budget for Fiscal Year 2022?

There being none, the public comment portion was closed and we will bring it back to the Board. Is there any Board discussion and if not, a motion to approve Resolution 2021-03 would be in order.

On MOTION by Ms. Miller seconded by Mr. Beucher with all in favor Resolution 2021-03 was approved.

On MOTION by Mr. Beucher seconded by Mr. Parks with all in favor the public hearings were closed.

FIFTH ORDER OF BUSINESS

Ratification of Agreements

A. Additional Services Agreement with BESH Halff Associates, Inc.

Mr. Flint stated we have some agreements that need to be ratified by the Board. The first is with BESH Halff the engineering firm the District uses on some of our engineering requirements. This is for \$1,072.50 related to coordinating locating services to tie the old plant to the new plant. This was executed by the Chairman and we are asking the Board to ratify his action in signing this agreement.

On MOTION by Mr. Clary seconded by Ms. Miller with all in favor the additional services agreement with BESH Halff Associates, Inc. was ratified.

B. Water and Wastewater Plant Services Agreement (4) from General Utilities Corporation

Mr. Beucher stated as we start the 870,000-gallon wastewater plant that has been idle since it was built 12 years ago, Plant Technicians who has been our service provider told us they were unable based on available staff to continue to take care of this. We hired Mr. Tom Felton’s company, General Utilities Corporation to take care of the water plant and sewer plant and keep us compliant with all our reporting requirements. He comes highly recommended by the folks at BESH Halff.

Mr. Flint stated not all these proposals should be in here. The Frozen Grove wastewater plant is for the CDD. The others are for Mission Inn.

Mr. Beucher stated as we open the new plant our testing costs on average \$2,300 a month to remain compliant with DEP.

On MOTION by Mr. Clary seconded by Mr. Beucher with all in favor the water and wastewater plant services agreement with General Utilities Corporation was approved.

SIXTH ORDER OF BUSINESS

Discussion of Engineering Services RFQ

Mr. Flint stated at the last meeting you authorized us to issue a request for qualifications for engineering services. Under the Florida Statutes anything over \$30,000 per year has to be bid under the consultant’s competitive negotiation act and it is done through an RFQ process where price is not one of the factors. We did advertise and we also sent it directly to BESH and received no responses. I think it would be advisable to authorize us to reissue the RFQ and work on getting proposals. At this point you have no responses.

On MOTION by Mr. Beucher seconded by Mr. Parks with all in favor staff was authorized to re-issue the RFQ for engineering services.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Flint stated we have been working with District Counsel on revising the interlocal agreement with the Town of Howey in the Hills regarding provision of wastewater services to areas that are within the Town where the Town is the retail provider. We are in discussions in that regard and will be bringing something back to the Board in the future for action.

B. Engineer

There being none, the next item followed.

C. Manager

i. Approval of Check Register

Mr. Flint presented the check register from July 23, 2021 through August 27, 2021 in the amount of \$20,741.76.

On MOTION by Mr. Beucher seconded by Ms. Miller 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. Approval of Fiscal Year 2022 Meeting Schedule

Mr. Flint stated each year you have to set an annual meeting schedule and in the past you had a notice that indicates you will meet on an as needed basis and when we do meet, we will meet all the statutory noticing requirements.

On MOTION by Mr. Beucher seconded by Mr. Clary with all in favor the notice indicating that the Board will meet on an as needed basis in Fiscal Year 2022 was approved.

EIGHTH ORDER OF BUSINESS Supervisor’s Requests

There being none, the next item followed.

NINTH ORDER OF BUSINESS Other Business

There being none, the next item followed.

TENTH ORDER OF BUSINESS Next Meeting Date

Mr. Flint stated the next meeting date is not established at this point we will need to set a date to consider responses to the engineering RFQ but we will time those.

ELEVENTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Parks seconded by Ms. Miller with all in favor the meeting adjourned at 8:52 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT
LANDOWNERS MEETING

The Central Lake Community Development District landowners' meeting was held Friday, November 5, 2021 at 8:00 a.m. at the Mission Inn Real Estate Office, 1080 San Luis, Howey-in-the-Hills, Florida.

Present were:

Jason Showe
Bud Beucher

The following is a summary of the minutes and actions taken at the November 5, 2021 landowners' meeting and a copy of the proceedings can be obtained by contacting the District Manager.

FIRST ORDER OF BUSINESS

Call to Order

Mr. Showe called the landowners meeting to order.

SECOND ORDER OF BUSINESS

Determination of Number of Voting Units Represented

Mr. Showe stated we have 27 voting units in the room.

THIRD ORDER OF BUSINESS

Election of a Chairman for the Purpose of Conducting the Landowners' Meeting

Mr. Showe stated if there is no objection I would like to nominate myself as Chairperson for purposes of conducting the landowners' election.

FOURTH ORDER OF BUSINESS

Nominations for the Position of Supervisor

Mr. Showe stated we received nominations for three board members, Mr. Beucher, Ms. Miller and Mr. Parks.

FIFTH ORDER OF BUSINESS

Casting of Ballots

SIXTH ORDER OF BUSINESS

Tabulation of Ballots

Mr. Showe stated Mr. Beucher and Ms. Miller received 27 votes and Mr. Parks received 24 votes. Mr. Beucher and Ms. Miller will serve four-year terms of office and Mr. Parks will serve a two-year term of office.

SEVENTH ORDER OF BUSINESS

Landowners Questions and Comments

There being none, the landowners meeting adjourned.

SECTION V

RESOLUTION 2022-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2022/2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Central Lake Community Development District (“**District**”) prior to June 15, 2022, proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2022/2023 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: September 2, 2022
HOUR: 8:00 A.M.
LOCATION: Mission Inn Resort, La Arcada
10400 County Road 48
Howey-in-Hills, FL 34737

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENTS.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Lake County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 10th DAY OF JUNE, 2022.

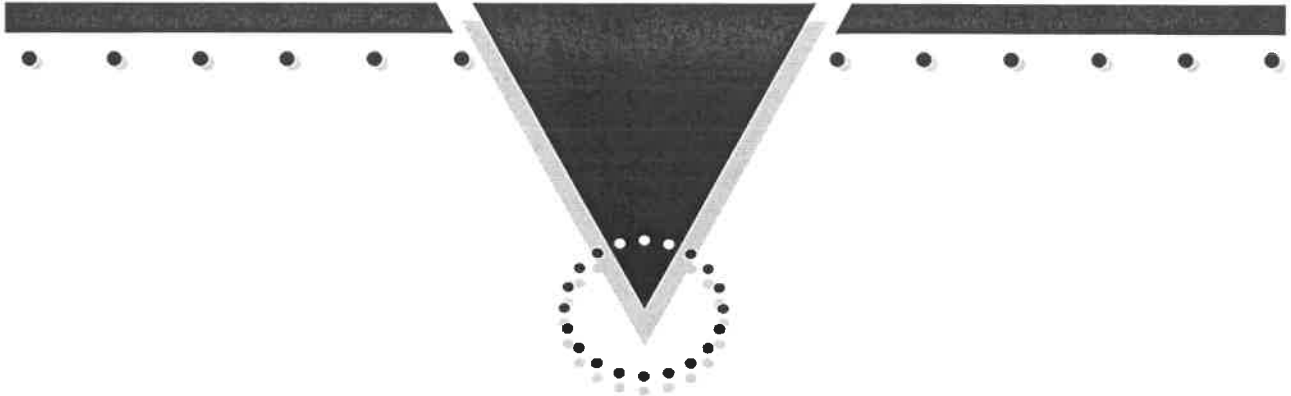
ATTEST:

**CENTRAL LAKE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

Chairman, Board of Supervisors

Exhibit A: Fiscal Year 2022/2023 Budget



**Central Lake
Community Development District**

**Proposed Budget
FY 2023**



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CENTRAL LAKE
Community Development District

Water & Sewer Fund Budget
Fiscal Year 2023

ADOPTED BUDGET FY2022	ACTUAL THRU 04/30/22	NEXT 5 MONTHS	PROJECTED THRU 9/30/22	PROPOSED BUDGET FY2023
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REVENUES:

Water Revenue	\$130,000	\$91,028	\$60,230	\$151,258	\$150,000
Sewer Revenue	\$165,000	\$111,321	\$67,890	\$179,211	\$170,000
Wholesale Sewer Revenue - Lot Closings	\$50,688	\$33,691	\$26,736	\$60,427	\$60,500
Wholesale Sewer Revenue - Boondocks	\$3,888	\$2,268	\$1,620	\$3,888	\$3,888
Wholesale Sewer Revenue - School	\$3,000	\$2,531	\$1,372	\$3,903	\$4,000
Wholesale Sewer Revenue - BishopsGate	\$23,155	\$23,155	\$0	\$23,155	\$23,155
Mission Inn Irrigation	\$10,000	\$3,229	\$3,680	\$6,909	\$10,000
Las Colinas HOA Irrigation	\$45,000	\$16,767	\$16,767	\$33,534	\$45,000
Miscellaneous Income	\$2,000	\$1,064	\$500	\$1,564	\$1,500
CIAC/Meter Fees	\$32,500	\$22,121	\$3,250	\$25,371	\$25,000
Interest	\$0	\$3	\$2	\$5	\$0
TOTAL REVENUES	\$465,231	\$307,178	\$182,047	\$489,225	\$493,043

EXPENDITURES:

Administrative:

Attorney Fees	\$5,000	\$683	\$1,318	\$2,000	\$5,000
Engineering	\$3,500	\$4,094	\$2,500	\$6,594	\$3,500
Annual Audit	\$3,500	\$0	\$3,500	\$3,500	\$3,600
Management Fees	\$37,132	\$21,660	\$15,472	\$37,132	\$37,132
Information Technology	\$1,600	\$933	\$667	\$1,600	\$1,800
Website Maintenance	\$800	\$467	\$333	\$800	\$1,000
Telephone	\$50	\$0	\$0	\$0	\$25
Postage	\$1,750	\$878	\$722	\$1,600	\$1,750
Insurance	\$3,638	\$3,422	\$0	\$3,422	\$4,110
Printing & Binding	\$500	\$129	\$151	\$280	\$350
Legal Advertising	\$1,500	\$613	\$888	\$1,500	\$1,500
Office Supplies	\$500	\$56	\$365	\$421	\$500
Property Taxes	\$1,300	\$1,081	\$0	\$1,081	\$1,300
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Other Current Charges	\$3,500	\$1,775	\$1,290	\$3,065	\$3,500
Total Administrative	\$64,444	\$35,964	\$27,205	\$63,169	\$65,242

Operations:

Electric	\$30,000	\$47,624	\$58,970	\$106,594	\$125,000
Testing	\$20,000	\$0	\$0	\$0	\$0
Sludge Pumping	\$15,000	\$9,288	\$13,972	\$23,260	\$25,000
Labor	\$10,000	\$5,037	\$3,598	\$8,634	\$8,634
Chemicals	\$8,100	\$6,156	\$6,493	\$12,649	\$13,500
Repairs	\$25,000	\$5,915	\$15,000	\$20,915	\$20,000
Mowing	\$2,000	\$867	\$881	\$1,748	\$2,000
Backup Fuel	\$1,500	\$0	\$0	\$0	\$334
Property Insurance	\$5,513	\$5,764	\$0	\$5,764	\$6,925
Dues, Licenses & Subscriptions	\$2,500	\$251	\$2,000	\$2,251	\$2,500
Utility Maintenance	\$4,000	\$27,639	\$26,175	\$53,814	\$60,000
Plant Lease	\$269,175	\$95,614	\$68,295	\$163,909	\$163,909
Contingency	\$8,000	\$0	\$0	\$0	\$0
Total Operations	\$400,787	\$204,153	\$195,385	\$399,538	\$427,802

TOTAL EXPENDITURES

\$465,231	\$240,117	\$222,589	\$462,707	\$493,043
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EXCESS REVENUES (EXPENDITURES)

\$0	\$67,061	(\$40,542)	\$26,519	\$0
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**CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT
WATER & SEWER BUDGET**

REVENUES:

WATER REVENUE

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

SEWER REVENUE

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

WHOLESALE SEWER REVENUE

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

MISSION INN IRRIGATION

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

LAS COLINAS HOA IRRIGATION

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

MISCELLANEOUS INCOME

Each new account that is added to the Utility System or change in resident is charged an activation fee. The District anticipates 4 new/changed connections for Fiscal Year 2023, and the current rate is \$50 per account. Also, included in this category are the late fee penalties and disconnection fees.

CIAC/METER FEES

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

CIAC – Water	\$1,732.50
CIAC – Sewer	\$3,517.50
CIAC – Expansion	\$3,250
Meter Fee	\$498.75

EXPENDITURES:

ADMINISTRATIVE:

ATTORNEY FEES

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

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

ENGINEERING

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

ANNUAL AUDIT

The District is required by Florida Statutes to contract with an independent certified public account for an audit of its financial records on an annual basis. The District has contracted with Berger, Toombs, Elam, Gaines & Frank for this service.

MANAGEMENT FEES

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

INFORMATION TECHNOLOGY

The District has contracted with Governmental Management Services-Central Florida, LLC for costs related to District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

WEBSITE MAINTENANCE

The District has contracted with Governmental Management Services-Central Florida, LLC for the cost associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

TELEPHONE

Telephone and fax expenses.

POSTAGE

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

INSURANCE

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

PRINTING & BINDING

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

LEGAL ADVERTISING

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

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

OFFICE SUPPLIES

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

PROPERTY TAXES

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

Parcel: 2620250003-000-01300

Parcel: 2720250001-000-02400

DUES, LICENSES & SUBSCRIPTIONS

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

OTHER CURRENT CHARGES

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

OPERATIONS

ELECTRIC

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

Account#	Address	Amount	Amount
9100 8904 1731	26325 Avenida Las Colinas Lift	\$110	\$1,320
9100 8904 1905	10400 County Road 48, Wtr Trmt Plant	\$1,050	\$12,600
9100 8904 2097	26325 Avenida Las Colinas Sewer Plant	\$6,700	\$80,400
9100 8904 2295	10400 County Road 48, Waste Water Plant	\$1,000	\$12,000
9100 8904 2500	9251 Avenida San Pablo Lift Station	\$30	\$360
9100 8904 2675	26000 Avenida Las Colinas	\$120	\$1,440
	Contingency		\$16,880
Total			\$125,000

For FY2022, this expense was allocated 80% to Water & Sewer (\$28,000) and 20% to RAM (\$7,000). For FY2023, Water & Sewer fund will cover 100% of electric expenses.

SLUDGE PUMPING

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

LABOR

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

Description	Monthly Amount	Annual Amount
Onsite Contracted Services	\$720	\$8,634
Total		\$8,634

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

CHEMICALS

The District purchases various chemicals used in conjunction with the wastewater treatment plant from Hawkins, Inc. For FY2022, this expense will be split 90/10 with the RAM fund. For FY2023, Water & Sewer fund will cover 100% of this expense.

REPAIRS

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

MOWING

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

PROPERTY INSURANCE

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

DUES & LICENSES

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

UTILITY MAINTENANCE

The District will contract with a vendor for service the water system to insure reliability. The monthly plant inspection, collection and analysis of samples, well monitoring etc. General Utilities is currently providing these services.

PLANT LEASE

The lease rent paid to Sewer & Water Plant Investments, LLC. Fee is paid as a fixed monthly amount of \$13,659.09, plus year end surplus revenues calculated based upon agreement with the District.

CENTRAL LAKE
Community Development District

Reservation & Maintenance Fund Budget
Fiscal Year 2023

ADOPTED BUDGET FY2022	ACTUAL THRU 04/30/22	NEXT 5 MONTHS	PROJECTED THRU 9/30/22	PROPOSED BUDGET FY2023
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REVENUES:

RAM Revenue	\$108,000	\$63,104	\$44,600	\$107,704	\$107,040
Miscellaneous Income	\$0	\$26	\$0	\$26	\$0
Interest	\$200	\$52	\$25	\$77	\$50
Carry Forward Surplus	\$234,640	\$124,443	\$0	\$124,443	\$27,329
TOTAL REVENUES	\$342,840	\$187,626	\$44,625	\$232,251	\$134,419

EXPENDITURES:

Administrative:

Attorneys Fees	\$10,000	\$683	\$1,318	\$2,000	\$5,000
Postage	\$250	\$42	\$38	\$80	\$150
Insurance	\$3,638	\$3,422	\$0	\$3,422	\$4,110
Legal Advertising	\$500	\$0	\$0	\$0	\$0
Property Taxes	\$1,300	\$1,081	\$0	\$1,081	\$1,300
Other Current Charges	\$1,000	\$0	\$0	\$0	\$500
Total Administrative	\$16,688	\$5,227	\$1,356	\$6,583	\$11,060

Operations:

Electric	\$7,500	\$11,906	\$0	\$11,906	\$0
Repairs & Maintenance	\$5,000	\$31,016	\$6,750	\$37,766	\$20,000
Mowing	\$8,000	\$3,466	\$3,525	\$6,991	\$8,000
Property Insurance	\$5,513	\$5,764	\$0	\$5,764	\$6,925
Refuse Service	\$1,600	\$872	\$608	\$1,480	\$1,600
Operating Supplies	\$5,000	\$567	\$563	\$1,130	\$2,500
Chemicals	\$1,000	\$684	\$0	\$684	\$0
Permits	\$5,000	\$3,313	\$0	\$3,313	\$5,000
Reserves	\$45,700	\$0	\$0	\$0	\$0
Utility Maintenance	\$0	\$20,578	\$8,725	\$29,303	\$20,000
Capital Outlay	\$15,000	\$80,106	\$19,894	\$100,000	\$59,334
Total Operations	\$99,313	\$158,274	\$40,065	\$198,339	\$123,359

TOTAL EXPENDITURES	\$116,000	\$163,501	\$41,420	\$204,921	\$134,419
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EXCESS REVENUES (EXPENDITURES)	\$226,840	\$24,124	\$3,205	\$27,329	\$0
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**CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT
RESERVATION & MAINTENANCE BUDGET**

REVENUES:

RAM REVENUE

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

MISCELLANEOUS INCOME

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

INTEREST

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

EXPENDITURES:

ADMINISTRATIVE:

ATTORNEY FEES

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

POSTAGE

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

INSURANCE

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

PROPERTY TAXES

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

Parcel: 2620250003-000-01300

Parcel: 2720250001-000-02400

OTHER CURRENT CHARGES

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

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

OPERATIONS:

ELECTRIC

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

Account#	Address	Amount	Amount
9100 8904 1731	26325 Avenida Las Colinas Lift	\$110	\$1,320
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9100 8904 2675	26000 Avenida Las Colinas	\$120	\$1,440
	Contingency		\$16,880
Total			\$125,000

For FY2022, this expense was allocated 80% to Water & Sewer (\$28,000) and 20% to RAM (\$7,000). For FY2023, Water & Sewer fund will cover 100% of electric expenses.

REPAIRS & MAINTENANCE

Represents all maintenance and repair work performed in the facility.

MOWING

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

PROPERTY INSURANCE

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

REFUSE SERVICE

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

Account#	Address	Monthly Amount	Annual Amount
16-45237-03006	10400 County Road 48 Treatment Plant	\$122	\$1,459
	Contingency		\$141
Total			\$1,600

OPERATING SUPPLIES

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

CHEMICALS

The District purchases various chemicals used in conjunction with the wastewater treatment plant from Hawkins, Inc. For FY2022, this expense will be split 90/10 with the RAM fund. For FY2023, Water & Sewer fund will cover 100% of this expense.

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

PERMITS

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

UTILITY MAINTENANCE

The District will contract with a vendor for service the water system to insure reliability. The monthly plant inspection, collection and analysis of samples, well monitoring etc. General Utilities is currently providing these services.

CAPITAL OUTLAY

Represents estimated costs for capital outlay expenses.

SECTION VI



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

September 13, 2021

Central Lake Community Development District
Governmental Management Services
1408 Hamlin Avenue, Unit E
St. Cloud, FL 34771

The Objective and Scope of the Audit of the Financial Statements

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

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

The Responsibilities of the Auditor

We will conduct our audit in accordance with (GAAS). Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Fort Pierce / Stuart



Central Lake Community Development District
September 13, 2021
Page 2

- Obtain an understanding of internal control relevant to the audit 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 District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We will maintain our independence in accordance with the standards of the American Institute of Certified public Accountants.

Central Lake Community Development District
September 13, 2021
Page 3

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

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

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

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

1. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
2. For the design, implementation and maintenance of internal control relevant to the preparations of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed to allowed for the completion of the audit in accordance with the proposed timeline;

Central Lake Community Development District
September 13, 2021
Page 4

- c. Additional information that we may request from management for the purpose of the audit; and
- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

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

1. That management has fulfilled its responsibilities as set out in the terms of this arrangement letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Reporting

We will issue a written report upon completion of our audit of Central Lake Community Development District's financial statements. Our report will be addressed to the Board of Central Lake Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Records and Assistance

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

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

Other Relevant Information

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

Either party may unilaterally terminate this agreement, with or without cause, upon sixty (60) days written notice subject to the condition that the District will pay all invoices for services rendered prior to the date of termination.

Central Lake Community Development District
September 13, 2021
Page 5

Fees, Costs and Access to Workpapers

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

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

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

Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.

Central Lake Community Development District
September 13, 2021
Page 6

Information Security – Miscellaneous Terms

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

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

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

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

Central Lake Community Development District
September 13, 2021
Page 7

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

Sincerely,

*Berger Toombs Elam
Gaines & Frank*

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

Confirmed on behalf of the addressee:



Judson B. Baggett | 6815 Dairy Road
MBA, CPA, CVA, Partner | Zephyrhills, FL 33542
Marci Reutimann | (813) 788-2155
CPA, Partner | (813) 782-8606

Report on the Firm's System of Quality Control

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

October 30, 2019

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

Baggett, Reutimann & Associates, CPAs PA
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA
Signed Electronically by: Judson B. Baggett, Reutimann & Associates, CPAs PA, 10/30/2019 09:44:11 AM jud@baggettrca.com

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND CENTRAL LAKE COMMUNITY
DEVELOPMENT DISTRICT
(DATED SEPTEMBER 13, 2021)**

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

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

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

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

**GMS-SF, LLC
1408 HAMLIN AVENUE, UNIT E
ST. CLOUD, FL 34771
TELEPHONE: 407-841-5524
EMAIL: GFLINT@GMSCFL.COM**

Auditor: J.W. Gaines

District: Central Lake CDD

By: _____ 

By: _____

Title: Director

Title: _____

Date: September 13, 2021

Date: _____

SECTION VIII

SECTION C

SECTION 1

Central Lake Community Development District

Check Run Summary

August 27, 2021 thru May 31, 2022

Fund	Date	Check No.'s	Amount
Water & Sewer Fund	9/13/21	2241-2249	\$ 43,047.84
	9/30/21	2250-2253	\$ 10,827.19
	10/12/21	2254-2258	\$ 12,230.63
	10/23/21	2259-2261	\$ 3,463.35
	11/23/21	2262-2270	\$ 27,427.91
	12/10/21	2271-2276	\$ 13,856.58
	1/14/22	2277-2281	\$ 14,208.61
	2/23/22	2282-2289	\$ 31,526.55
	3/23/22	2290-2294	\$ 15,500.96
	4/15/22	2295-2300	\$ 26,795.09
	5/18/22	2301-2306	\$ 39,578.12
		\$ 238,462.83	
RAM Fund	9/30/21	86-88	\$ 88,478.66
	10/12/21	89	\$ 1,170.00
	11/23/21	90	\$ 5,335.38
	12/10/21	91	\$ 46,199.51
	1/14/22	92	\$ 3,313.00
	3/23/22	93	\$ 41,838.56
		\$ 186,335.11	
			\$ 424,797.94

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#	AMOUNT
9/13/21	00009	9/09/21	85485	202109	302-53600-43200			*	3,600.00		3,600.00
				12HRS TRUCK TIME-SLUDGE							
9/13/21	00013	8/31/21	7-485-01	202108	301-51300-42000		AMERICAN PIPE & TANK	*	20.38		3,600.00 002241
				DELIVERY 8/23/21							
9/13/21	00013	8/31/21	7-485-01	202108	300-13100-10300			*	1.07		
				DELIVERY 8/23/21							
9/13/21	00013	9/07/21	7-493-10	202108	301-51300-42000			*	55.01		
				DELIVERY 8/28/21							
9/13/21	00013	9/07/21	7-493-10	202108	300-13100-10300			*	2.90		
				DELIVERY 8/28/21							
							FEDEX				79.36 002242
9/13/21	00057	8/31/21	1793-001	202108	301-51300-31500			*	1,974.00		
				REV OF COMM/AGREE/RECORDS							
9/13/21	00057	8/31/21	1793-001	202108	300-13100-10300			*	1,974.00		
				REV OF COMM/AGREE/RECORDS							
							GONANO & HARRELL				3,948.00 002243
9/13/21	00001	9/01/21	196	202109	301-51300-34000			*	3,004.17		
				MANAGEMENT FEES SEPT21							
9/13/21	00001	9/01/21	196	202109	301-51300-34100			*	166.67		
				INFORMATION TECH SEPT21							
9/13/21	00001	9/01/21	196	202109	301-51300-51000			*	15.30		
				OFFICE SUPPLIES SEPT21							
9/13/21	00001	9/01/21	196	202109	301-51300-42000			*	98.90		
				POSTAGE SEPT21							
9/13/21	00001	9/01/21	196	202109	300-13100-10300			*	5.20		
				POSTAGE SEPT21							
9/13/21	00001	9/01/21	196	202109	301-51300-47000			*	46.05		
				COPIES SEPT21							
9/13/21	00001	9/01/21	196	202109	301-51300-51000			*	274.11		
				W&S BILLING ENVELOPES							
							GOVERNMENTAL MANAGEMENT SERVICES				3,610.40 002244
9/13/21	00101	9/01/21	1773AUG2	202108	302-53600-12000			*	719.53		
				LABOR SERVICES - AUG21							
9/13/21	00101	9/07/21	09032021	202109	301-51300-49000		MISSION INN RESORT & CLUB	*	242.00		719.53 002245
				BANQUET ROOM MTG RESERV.							
9/13/21	00004	8/11/21	S0165445	202108	300-13100-10300		MISSION INN RESORT & CLUB	*	152.86		242.00 002246
				QTY.5 SUNSTATE METERBOXES							

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
8/11/21	10056944	202107	300	13100	10300				*	195.00	
8/11/21	10056944	202107	300	13100	10300			HALFF-WWTF PERMIT RENEWAL	*	1,072.50	
8/11/21	10056944	202107	300	13100	10300			HALFF-UTILITY LOCATING	*	1,839.60	
8/12/21	4219	202107	300	13100	10300			HALFF-TRMT FAC ACTIVATION	*	753.08	
8/13/21	4246	202108	302	53600	46000			INSTALL SPARE BLOWER	*	286.38	
8/16/21	S0165606	202108	300	13100	10300			INSTALL 1/2" BALL VALVE	*	3,179.08	
8/23/21	S0164895	202107	300	13100	10300			QTY10 SUNSTATE 1" T-10MTR	*	123.05	
								QTY12 NEPT T-10 REG BOXES			
MISSION INN GOLF & TENNIS RESORT											
9/13/21	00138	09132021	202109	300	22000	10100			*	1,625.00	7,601.55 002247
								DEPOSIT REFUND LOT #22			
9/13/21	09132021	202109	300	22000	10100			DEPOSIT REFUND LOT #68	*	1,625.00	
9/13/21	09132021	202109	300	22000	10100			DEPOSIT REFUND LOT #80	*	1,625.00	
VENEZIA HOWEY, LLC											
9/13/21	14320	202109	300	15500	10000				*	5,764.00	4,875.00 002248
								FY22 PROPERTY INSURANCE			
9/13/21	14320	202109	300	15500	10000				*	5,764.00	
								FY22 PROPERTY INSURANCE			
9/13/21	14320	202109	300	15500	10000				*	3,422.00	
								FY22 GEN.LIAB/PUBLIC OFFC			
9/13/21	14320	202109	300	15500	10000				*	3,422.00	
								FY22 GEN.LIAB/PUBLIC OFFC			
EGIS INSURANCE & RISK ADVISORS											
9/30/21	00009	9/21/21	85576	202109	302	53600	43200		*	710.00	18,372.00 002249
								REMOVE DEBRIS/JET CLEAN			
AMERICAN PIPE & TANK											
9/30/21	00013	9/21/21	7-507-76	202109	301	51300	42000		*	20.47	710.00 002250
								DELIVERY 9/13/21			
9/30/21	00002	9/21/21	7-507-76	202109	300	13100	10300		*	1.08	21.55 002251
								DELIVERY 9/13/21			
FEDEX											
9/30/21	00002	8/31/21	04149911	202108	301	51300	48000		*	162.50	
								NOTICE OF RULE AMENDMENT			

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*** CHECK DATES 08/27/2021 - 05/31/2022 *** CENTRAL LAKE CDD - W/S FUND BANK A CENTRAL LAKE CDD

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
8/31/21	04149911	202108	301-51300	48000		ORLANDO SENTINEL		*	744.38	
8/31/21	04149911	202108	301-51300	48000		NOT TO AMEND OPER. POLICY		*	518.76	
8/31/21	04149911	202108	301-51300	48000		RFO FOR ENGINEERING SERVS		*	545.00	
8/31/21	04149911	202108	301-51300	48000		NOT TO ADOPT FY22 BUDGET				1,970.64 002252
9/30/21	00138	09302021	202109	300-22000	-10100			*	6,500.00	
9/30/21	00138	09302021	202109	300-22000	-10100			*	1,625.00	
9/30/21	00057	1793-001	202109	301-51300	-31500	VENEZIA HOWEY, LLC		*	315.00	
9/30/21	00057	1793-001	202109	300-13100	-10300			*	315.00	
9/30/21	00001	10/01/21	197	202110	301-51300	-34000	GONANO & HARRELL	*	3,094.33	630.00 002254
10/01/21	197	202110	301-51300	-34200		MANAGEMENT FEES OCT21		*	66.67	
10/01/21	197	202110	301-51300	-34100		WEBSITE ADMIN OCT21		*	133.33	
10/01/21	197	202110	301-51300	-51000		INFORMATION TECH OCT21		*	20.97	
10/01/21	197	202110	301-51300	-42000		OFFICE SUPPLIES OCT21		*	100.20	
10/01/21	197	202110	300-13100	-10300		POSTAGE OCT21		*	5.27	
10/01/21	197	202110	301-51300	-47000		POSTAGE OCT21		*	31.05	
10/01/21	197	202110	301-51300	-47000		COPIES OCT21		*		
10/08/21	336455	202109	302-53600	-46300		GOVERNMENTAL MANAGEMENT SERVICES		*		3,451.82 002255
10/08/21	336455	202109	302-53600	-46300		WTR PLT INSPECT/ANALYSES		*	1,143.00	
10/01/21	1773SEP2	202109	302-53600	-12000		GENERAL UTILITIES		*		1,143.00 002256
10/01/21	1773SEP2	202109	302-53600	-12000		LABOR SERVICES - SEPT21		*	719.53	
9/13/21	00004	9/13/21	202108	300-13100	-10300	MISSION INN RESORT & CLUB		*		719.53 002257
9/13/21	00004	9/13/21	202108	300-13100	-10300	SUNSTATE T-10 1" CHAMBER		*	1,156.67	

*** CHECK DATES 08/27/2021 - 05/31/2022 *** 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
9/19/21	39	202106	301-51300-31100					*	1,218.75	
9/19/21	39A	202107	301-51300-31100					*	1,343.75	
9/19/21	39B	202108	301-51300-31100					*	375.00	
9/22/21	6027081	202109	302-53600-52000					*	262.90	
9/22/21	6027081	202109	300-13100-10300					*	29.21	
9/26/21	09262021	202109	302-53600-46100					*	380.00	
9/26/21	09262021	202109	300-13100-10300					*	1,520.00	
MISSION INN GOLF & TENNIS RESORT									6,286.28	002258
10/12/21	7-530-25	202110	301-51300-42000					*	20.52	
10/12/21	7-530-25	202110	300-13100-10300					*	1.08	
10/19/21	7-537-32	202110	301-51300-42000					*	20.66	
10/19/21	7-537-32	202110	300-13100-10300					*	1.09	
FEDEX									43.35	002259
10/23/21	00002	04284029	202109	301-51300-48000				*	170.00	
NOTICE OF FY22 MEETINGS										
10/23/21	00138	10232021	202110	300-22000-10100				*	170.00	002260
DEPOSIT REFUND LOTS#20&25									3,250.00	
VENEZIA HOWEY, LLC										
11/23/21	00009	10252021	202110	302-53600-43200				*	1,200.00	
10/25/21	85964	202110	302-53600-43200					*	325.00	
11/08/21	86073	202111	302-53600-43200					*	3,156.00	
AMERICAN PIPE & TANK										
11/23/21	00005	10701/21	84746	202110	301-51300-54000			*	175.00	
FY22 SPECIAL DISTRICT FEE										
DEPARTMENT OF ECONOMIC OPPORTUNITY										
									175.00	002263

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*** CHECK DATES 08/27/2021 - 05/31/2022 *** CENTRAL LAKE CDD - W/S FUND

BANK A CENTRAL LAKE CDD

CHECK DATE	VEND#	DATE	INVOICE	.....INVOICE.....	EXPENSED TO.....	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK.....
														AMOUNT
11/23/21	00057	10/31/21	1793-001	202110	301-51300-31500							*	42.00	
			REV COMM/RECS/PROP	AGREE									42.00	
10/31/21	1793-001	202110	300-13100-10300									*		
			REV COMM/RECS/PROP	AGREE										84.00
11/23/21	00001	11/01/21	198	202111	301-51300-34000						GONANO & HARRELL	*	3,094.33	
			MANAGEMENT FEES	NOV21									66.67	
11/01/21	198	202111	301-51300-34200									*	133.33	
			WEBSITE ADMIN	NOV21									5.76	
11/01/21	198	202111	301-51300-34100									*	97.50	
			INFORMATION TECH	NOV21									5.13	
11/01/21	198	202111	301-51300-51000									*	19.50	
			OFFICE SUPPLIES	NOV21										3,422.22
11/01/21	198	202111	300-13100-42000									*		
			POSTAGE	NOV21										1,790.00
11/01/21	198	202111	300-13100-10300									*		
			POSTAGE	NOV21										46.04
11/01/21	198	202111	301-51300-47000									*		
			COPIES	NOV21										184.16
11/03/21	00148	11/03/21	336519	202111	302-53600-46300						GOVERNMENTAL MANAGEMENT SERVICES	*		
			MTHLY WATER PLANT	INSPECT										1,790.00
10/31/21	00016	10/31/21	8389	202110	302-53600-46100						GENERAL UTILITIES	*		
			TRIMMING/SPRAYING/ROUNDUP											46.04
10/31/21	8389	202110	300-13100-10300									*		
			TRIMMING/SPRAYING/ROUNDUP											230.20
11/01/21	00101	11/01/21	1773OCT2	202110	302-53600-12000						JP LANDSCAPING MANAGEMENT	*		
			LABOR SERVICES - OCT21											719.53
11/23/21	00004	5/16/21	1658	202105	302-53600-46000						MISSION INN RESORT & CLUB	*		
			CALIBRATE FLOW SIGNAL											1,612.50
10/11/21	4536	202108	300-13100-10300									*		
			RCM UTILITIES-FRAC TANK											650.00
10/11/21	4536	202108	300-13100-10300									*		
			RCM UTIL-FRAC TANK AUG21											605.95
10/11/21	4536A	202109	300-13100-10300									*		
			RCM UTIL-FRAC TANK SEPT21											1,298.45
10/16/21	7545	202110	302-53600-54000									*		
			FRWA RENEWAL DUES-MIRC											251.00

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*** CHECK DATES 08/27/2021 - 05/31/2022 *** CENTRAL LAKE CDD - W/S FUND BANK A CENTRAL LAKE CDD

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
10/22/21	4647	202107	302-53600-46000							*	7,380.56	
10/23/21	336465	202109	300-13100-10300							*	3,915.00	
11/23/21	00002	04419168	202110 301-51300-48000						MISSION INN GOLF & TENNIS RESORT	*	612.50	15,713.46 002269
12/10/21	00009	11/29/21	86253 202111 302-53600-43200						ORLANDO SENTINEL	*	2,982.00	612.50 002270
12/10/21	00013	11/30/21	7-582-64 202111 301-51300-42000						AMERICAN PIPE & TANK	*	21.48	2,982.00 002271
12/10/21	00057	11/30/21	1793-001 202111 301-51300-31500						FEDEX	*	1.13	22.61 002272
12/10/21	00001	12/01/21	199 202112 301-51300-34000						GONANO & HARRELL	*	3,094.33	63.00 002273
12/01/21	199	202112	301-51300-34200							*	66.67	
12/01/21	199	202112	301-51300-34100							*	133.33	
12/01/21	199	202112	301-51300-51000							*	5.82	
12/01/21	199	202112	301-51300-42000							*	98.51	
12/01/21	199	202112	300-13100-10300							*	5.18	
12/01/21	199	202112	301-51300-47000							*	19.50	
12/07/21	00101	1773NOV2	202111 302-53600-12000						GOVERNMENTAL MANAGEMENT SERVICES	*	719.53	3,423.34 002274
			LABOR SERVICES - NOV21									719.53 002275

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

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... #
12/10/21	00004	8/24/21	6009372	202108	302-53600-52000	QTY.4	CHLORINE		*	549.45	
8/24/21		6009372	202108	300-13100-10300	QTY.4	CHLORINE			*	61.05	
8/24/21		6009374	202108	302-53600-52000	QTY.2	CHLORINE			*	264.60	
8/24/21		6009374	202108	300-13100-10300	QTY.2	CHLORINE			*	29.40	
11/02/21		6058913	202111	302-53600-52000	QTY.3	CHLORINE	CYLINDER		*	480.06	
11/02/21		6058913	202111	300-13100-10300	QTY.3	CHLORINE	CYLINDER		*	53.34	
11/05/21		10061817	202111	300-13100-10300	TRMT	FAC	ACTIVATION COORD		*	720.00	
11/11/21		4773	202110	300-13100-10300	FRAC	TANK	RENTAL OCT21		*	1,341.73	
11/16/21		S0168148	202111	300-13100-10300	QTY4	1"	MTRS/QTY15 REGSTR		*	1,886.54	
11/17/21		6068205	202111	302-53600-52000	HAWKINS-ULTRA	CHLORINE			*	296.13	
11/17/21		6068205	202111	300-13100-10300	HAWKINS-ULTRA	CHLORINE			*	32.90	
11/30/21		6076818	202111	302-53600-52000	QTY.5	CHLORINE			*	837.81	
11/30/21		6076818	202111	300-13100-10300	QTY.5	CHLORINE			*	93.09	
MISSION INN GOLF & TENNIS RESORT										6,646.10	002276
1/14/22	00013	12/21/21	7-604-30	202112	301-51300-42000	DELIVERY	12/13/21		*	20.81	
12/21/21		7-604-30	202112	300-13100-10300	DELIVERY	12/13/21			*	1.09	
FEDEX										21.90	002277
1/14/22	00001	1/01/22	200	202201	301-51300-34000	MANAGEMENT	FEES JAN22		*	3,094.33	
1/01/22		200	202201	301-51300-34200	WEBSITE	ADMIN	JAN22		*	66.67	
1/01/22		200	202201	301-51300-34100	INFORMATION	TECH	JAN22		*	133.33	
1/01/22		200	202201	301-51300-51000	OFFICE	SUPPLIES	JAN22		*	5.82	
1/01/22		200	202201	301-51300-42000	POSTAGE	JAN22			*	99.49	
1/01/22		200	202201	300-13100-10300	POSTAGE	JAN22			*	5.24	

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CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
1/01/22	200	202201	301-51300-47000						COPIES JAN22	*	21.00	
GOVERNMENTAL MANAGEMENT SERVICES												
1/14/22	00148	12/03/21	336761	202111	302	53600	46300		MTHLY WATER PLANT INSPECT	*	3,998.22	3,425.88
12/03/21	336761	202111	300-13100-10300						MTHLY WATER PLANT INSPECT	*	2,954.00	
GENERAL UTILITIES												
1/01/22	00101	1773DEC2	202112	302	53600	12000			LABOR SERVICES-DEC21	*	719.53	6,952.22
MISSION INN RESORT & CLUB												
1/14/22	00004	12/02/21	4872	202111	300	13100	10300		RCM-FRAC TANK RENT NOV21	*	1,298.45	719.53
12/03/21	10063442	202111	300-13100-10300						TRMT FAC ACTIVATION COORD	*	810.00	
12/21/21	6089765	202112	302-53600-52000						HAWKIN-CHLORINE 150LB CYL	*	758.37	
12/21/21	6089765	202112	300-13100-10300						HAWKIN-CHLORINE 150LB CYL	*	84.26	
12/26/21	122621	202112	302-53600-46000						DUNSTAN PLUMBING-SNAKE LN	*	138.00	
MISSION INN GOLF & TENNIS RESORT												
2/17/22	00009	87073	202202	302	53600	43200			5 HRS TRUCK TIME-TRAVEL	*	1,625.00	3,089.08
AMERICAN PIPE & TANK												
2/23/22	00013	1/25/22	7-640-52	202202	301	51300	42000		DELIVERY 1/14 & 1/17	*	51.35	1,625.00
1/25/22	7-640-52	202202	300-13100-10300						DELIVERY 1/14 & 1/17	*	2.70	
FEDEX												
2/23/22	00057	1/31/22	1793-001	202201	301	51300	31500		REV RECORDS/CONF PLT OWNR	*	189.00	54.05
1/31/22	1793-001	202201	300-13100-10300						REV RECORDS/CONF PLT OWNR	*	189.00	
GONANO & HARRELL												
2/01/22	00001	201	202202	301	51300	34000			MANAGEMENT FEES FEB22	*	3,094.33	378.00
2/01/22	201	202202	301-51300-34200						WEBSITE ADMIN FEB22	*	66.67	

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK #
2/01/22	201	202202	301-51300-34100						INFORMATION TECH FEB22	*	133.33	
2/01/22	201	202202	301-51300-51000						OFFICE SUPPLIES FEB22	*	5.85	
2/01/22	201	202202	301-51300-42000						POSTAGE FEB22	*	99.09	
2/01/22	201	202202	300-13100-10300						POSTAGE FEB22	*	5.21	
2/01/22	201	202202	301-51300-47000						COPIES FEB22	*	16.20	
GOVERNMENTAL MANAGEMENT SERVICES												
1/03/22	336881	202112	302-53600-46300						WTR PLT INSPECT/SAMPLING	*	4,101.00	
1/03/22	336932	202112	302-53600-46300						SEWER PLANT INSPECT DEC21	*	3,550.00	
1/03/22	336932	202112	300-13100-10300						SWR ANALYSIS/TESTING	*	1,774.00	
1/22/22	337004	202112	300-13100-10300						4TH QTR GRNDWTR WELL SAMP	*	1,794.00	
2/03/22	337108	202201	302-53600-46300						SWT PLT INSPECT JAN22	*	3,550.00	
2/03/22	337108	202201	300-13100-10300						SWR ANALYSIS & TESTING	*	2,545.22	
GENERAL UTILITIES												
1/31/22	8860	202201	302-53600-46100						TRIM/SPRAY/ROUNDUP JAN22	*	60.58	
1/31/22	8860	202201	300-13100-10300						TRIM/SPRAY/ROUNDUP JAN22	*	242.32	
JP LANDSCAPING MANAGEMENT												
2/02/22	1773JAN2	202201	302-53600-12000						LABOR SERVICES JAN22	*	719.53	
MISSION INN RESORT & CLUB												
1/05/22	5017	202112	302-53600-46000						RCM-REATTACH PIPE AT STP	*	876.25	
1/09/22	010922	202112	302-53600-46100						MOWING SERVS 9/27-1/9	*	380.00	
1/09/22	010922	202112	300-13100-10100						MOWING SERVS 9/27-1/9	*	1,520.00	
1/09/22	10065215	202112	300-13100-10300						HALFF ASSOC INV#10065215	*	2,190.00	
1/17/22	5155	202201	302-53600-46000						RCM-REPLIC BELTS SWR PLANT	*	225.00	
											17,314.22	002286
											3,420.68	002285

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
1/17/22	5156	202201	302-53600-46000	RCM-RPR PUMP AT SW#1	*					MISSION INN GOLF & TENNIS RESORT	*	854.16	854.16
1/17/22	5159	202201	302-53600-46000	RCM-TRBLSHOOT PANEL - LS	*					MISSION INN GOLF & TENNIS RESORT	*	658.12	658.12
1/17/22	5160	202201	302-53600-46000	RCM-RPLC BROKEN PIPE	*					MISSION INN GOLF & TENNIS RESORT	*	410.11	410.11
1/28/22	5216	202201	302-53600-46000	RCM-INSTALL NEW WYE/PIPE	*					MISSION INN GOLF & TENNIS RESORT	*	598.53	598.53
3/01/22	7-676-98	202202	301-51300-42000	DELIVERY 02/23/22	*					MISSION INN GOLF & TENNIS RESORT	*	26.44	26.44
3/01/22	7-676-98	202202	300-13100-10300	DELIVERY 02/23/22	*					MISSION INN GOLF & TENNIS RESORT	*	1.39	1.39
3/01/22	00001	202203	301-51300-34000	MANAGEMENT FEES MAR22	*					MISSION INN GOLF & TENNIS RESORT	*	3,094.33	3,094.33
3/01/22	202	202203	301-51300-34200	WEBSITE ADMIN MAR22	*					MISSION INN GOLF & TENNIS RESORT	*	66.67	66.67
3/01/22	202	202203	301-51300-34100	INFORMATION TECH MAR22	*					MISSION INN GOLF & TENNIS RESORT	*	133.33	133.33
3/01/22	202	202203	301-51300-51000	OFFICE SUPPLIES MAR22	*					MISSION INN GOLF & TENNIS RESORT	*	5.97	5.97
3/01/22	202	202203	301-51300-42000	POSTAGE MAR22	*					MISSION INN GOLF & TENNIS RESORT	*	99.61	99.61
3/01/22	202	202203	300-13100-10300	POSTAGE MAR22	*					MISSION INN GOLF & TENNIS RESORT	*	5.24	5.24
3/01/22	202	202203	301-51300-47000	COPIES MAR22	*					MISSION INN GOLF & TENNIS RESORT	*	10.95	10.95
3/02/22	1773FEB2	202202	302-53600-12000	LABOR SERVICES FEB22	*					MISSION INN GOLF & TENNIS RESORT	*	719.53	719.53
3/02/22	00101	202202	302-53600-12000	LABOR SERVICES FEB22	*					MISSION INN GOLF & TENNIS RESORT	*	719.53	719.53
2/01/22	6116436	202202	302-53600-52000	HAWKINS-CHLORINE/CHL CYLD	*					MISSION INN RESORT & CLUB	*	1,083.38	1,083.38
2/01/22	6116436	202202	300-13100-10300	HAWKINS-CHLORINE/CHL CYLD	*					MISSION INN RESORT & CLUB	*	120.37	120.37
2/04/22	10066817	202201	300-13100-10300	HALFF-TRMT FAC ACT COORD	*					MISSION INN RESORT & CLUB	*	420.00	420.00
2/04/22	45	202110	301-51300-31100	BOLLING ENG-CUP SERVICES	*					MISSION INN RESORT & CLUB	*	1,375.00	1,375.00
2/04/22	45A	202111	301-51300-31100	BOLLING ENG-CUP SERVICES	*					MISSION INN RESORT & CLUB	*	281.25	281.25
FEDEX GOVERNMENTAL MANAGEMENT SERVICES MISSION INN RESORT & CLUB													
7,712.17 002289 27.83 002290 3,416.10 002291 719.53 002292													

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
2/04/22	45B	202112	301	51300	31100				*	1,750.00	
2/04/22	45C	202201	301	51300	31100				*	687.50	
2/07/22	2793	202202	300	13100	10300				*	567.10	
2/10/22	5261	202112	300	13100	10300				*	1,341.73	
2/10/22	5261A	202201	300	13100	10300				*	1,341.73	
2/11/22	5274	202201	302	53600	46000				*	326.89	
2/22/22	6129129	202202	302	53600	52000				*	375.80	
2/22/22	6129129	202202	300	13100	10300				*	41.75	
3/23/22	00138	03232022	202203	300	22000	10100		MISSION INN GOLF & TENNIS RESORT	*	1,625.00	9,712.50 002293
4/15/22	00013	7-706-43	202203	301	51300	42000		VENEZIA HOWEY, LLC	*	24.21	1,625.00 002294
3/29/22	7-706-43	202203	300	13100	10300				*	1.27	
4/15/22	00057	1793-001	202203	301	51300	31500		FEDEX	*	420.00	25.48 002295
3/31/22	1793-001	202203	300	13100	10300				*	420.00	
4/01/22	203	202204	301	51300	34000			GONANO & HARRELL	*	3,094.33	840.00 002296
4/01/22	203	202204	301	51300	34200				*	66.67	
4/01/22	203	202204	301	51300	34100				*	133.33	
4/01/22	203	202204	301	51300	51000				*	5.58	
4/01/22	203	202204	301	51300	42000				*	97.89	
4/01/22	203	202204	301	51300	47000				*	10.55	

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	...CHECK... AMOUNT	#
4/01/22	203	202204	300	13100	10300			GOVERNMENTAL MANAGEMENT SERVICES	*	.55		
COPIES APR22												
4/15/22	00148	3/03/22	337283	202202	302	53600	46300	SEWER PLANT INSPECT MAR22	*	3,550.00		3,408.90 002297
3/03/22	337283	202202	300	13100	10300			SWR ANALYSIS/SAMP/REPORTS	*	4,033.55		
3/16/22	337340	202203	300	13100	10300			5800 FR SAMPLER/TEMP 120V	*	8,980.80		
GENERAL UTILITIES												
4/01/22	00101	1773MAR2	202203	302	53600	12000		LABOR SERVICES MAR22	*	719.53		16,564.35 002298
MISSION INN RESORT & CLUB												
4/15/22	00004	3/01/22	6135631	202203	302	53600	52000	CHLORINE/CHLORINE CYLINDRS	*	895.11		719.53 002299
3/01/22	6135631	202203	300	13100	10300			CHLORINE/CHLORINE CYLINDRS	*	99.46		
3/01/22	6135634	202203	302	53600	52000			CHLORINE/CHLORINE CYLINDRS	*	1,083.38		
3/01/22	6135634	202203	300	13100	10300			CHLORINE/CHLORINE CYLINDRS	*	120.37		
3/03/22	5407	202202	302	53600	46000			INSTALL NEW PIPE-WTR PLT	*	624.65		
3/04/22	5424	202203	302	53600	46000			RCM-RPR BROKEN AIR LINE	*	641.71		
3/07/22	5455	202202	300	13100	10300			FRAC TANK RENTAL 2/1-2/28	*	1,211.00		
3/25/22	5571	202203	302	53600	46000			PUMP#1 DOWN/PUMP#2 SLOW	*	561.15		
MISSION INN GOLF & TENNIS RESORT												
5/18/22	00009	5/06/22	87905	202205	302	53600	43200	PUMP&CLEAN CLARIFIER TANK	*	13,972.00		5,236.83 002300
AMERICAN PIPE & TANK												
5/18/22	00001	5/01/22	204	202205	301	51300	34000	MANAGEMENT FEES MAY22	*	3,094.33		13,972.00 002301
5/01/22	204	202205	301	51300	34200			WEBSITE ADMIN MAY22	*	66.67		
5/01/22	204	202205	301	51300	34100			INFORMATION TECH MAY22	*	133.33		
5/01/22	204	202205	301	51300	51000			OFFICE SUPPLIES MAY22	*	5.73		

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

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
5/01/22	204	202205	301-51300-42000							*	104.83	
5/01/22	204	202205	300-13100-10300							*	5.52	
5/01/22	204	202205	301-51300-47000							*	11.25	
5/01/22	204	202205	301-51300-51000							*	11.45	
PAPER-SPRING NOTICES												
GOVERNMENTAL MANAGEMENT SERVICES												
5/18/22	00148	4/03/22	337455	202203	302-53600-46300					*	3,550.00	3,433.11
												002302
4/03/22	337455	202203	300-13100-10300							*	4,893.00	
5/03/22	337642	202204	302-53600-46300							*	3,550.00	
5/03/22	337642	202204	300-13100-10300							*	2,584.55	
GENERAL UTILITIES												
5/18/22	00101	5/01/22	1773APR2	202204	302-53600-12000					*	719.53	14,577.55
												002303
LABOR SERVICES - APR22												
MISSION INN RESORT & CLUB												
5/18/22	00004	4/01/22	5648	202204	300-13100-10300					*	1,341.73	719.53
												002304
4/03/22	APRIL202	202203	302-53600-46100							*	380.00	
4/03/22	APRIL202	202203	300-13100-10300							*	1,520.00	
4/12/22	6160803	202204	302-53600-52000							*	345.78	
4/12/22	6160803	202204	300-13100-10300							*	38.42	
MISSION INN GOLF & TENNIS RESORT												
5/18/22	00138	5/18/22	05182022	202205	300-22000-10100					*	3,250.00	3,625.93
												002305
DEPOSIT REFUND LOTS#86&87												
VENEZIA HOWEY, LLC												
											3,250.00	3,250.00
											3,250.00	3,250.00

TOTAL FOR BANK A 238,462.83
 TOTAL FOR REGISTER 238,462.83

CTIW CTL LK W&S TVISCARRA

*** CHECK DATES 08/27/2021 - 05/31/2022 ***
 RAM REVENUE FUND
 BANK B CLCDD - RAM REVENUE

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	...CHECK... AMOUNT	#
9/30/21	00020	7/10/21	10055289	202106	302-53600-46000			WWTF FAC.ACTIVATION COORD	*	3,835.00		
9/02/21	10058361	202108	302-53600-46000					WWTF FAC.ACTIVATION COORD	*	3,600.00		

9/30/21	00021	9/14/21	4409	202106	302-53600-60000			HALFF ASSOCIATES, INC.	*	3,339.84	7,435.00	000086
9/14/21	4409A	202107	302-53600-60000					REINSTALL FILTER MEDIA#1	*	14,465.44		
9/14/21	4409A	202107	302-53600-60000					NEW CHAIN#60 DRIVE CHAIN	*	4,951.65		
9/14/21	4409B	202108	302-53600-60000					AIR REL.VALVE/WASH D PUMP	*	10,725.72		
9/14/21	4409B	202108	302-53600-60000					16" BUTTERFLY VALVE/MOTOR	*	7,566.19		
9/14/21	4409B	202108	302-53600-60000					INSTALL 8" GATE VALVE	*	1,785.96		
9/14/21	4409B	202108	302-53600-60000					16 FLOAT SWITCHES AT WWTP	*	5,905.36		
9/14/21	4409C	202109	302-53600-60000					INSTALL 21,000G FRAC TANK	*	6,359.50		
9/14/21	4409C	202109	302-53600-60000					CHK 3 ONSITE PGRM CONTRLR	*	644.00		
9/14/21	4409C	202109	302-53600-60000					FRAC TANK RENTAL AUG21	*		55,743.66	000087

9/30/21	00022	5/20/21	SMW04083	202105	302-53600-46000			RCM UTILITIES, LLC	*	15,000.00		
7/27/21	SMW04083	202107	302-53600-46000					INSPEC.6 MONITORING WELLS	*	5,500.00		
9/08/21	SMW04083	202109	302-53600-46000					PROJ.MGMT/UPDATED GWMP	*	4,800.00		
								QTR3 GROUNDWATER SAMPLING	*		25,300.00	000088

10/12/21	00020	10/01/21	10059861	202109	302-53600-46000			SMW GEOSCIENCES, INC.	*	1,170.00		
								WWTF FAC.ACTIVATION COORD	*		1,170.00	000089

11/23/21	00024	11/03/21	336585	202110	302-53600-60000			HALFF ASSOCIATES, INC.	*	5,335.38		
								SWR PLANT INSPECT OCT21	*		5,335.38	000090

12/10/21	00021	12/01/21	4870	202109	302-53600-60000			GENERAL UTILITIES	*	3,431.60		
12/01/21	4870	202109	302-53600-60000					LIVE SWR FLOW-NEW WWTP	*	1,702.80		
								INSTALL 3CT-120V RELAYS	*			

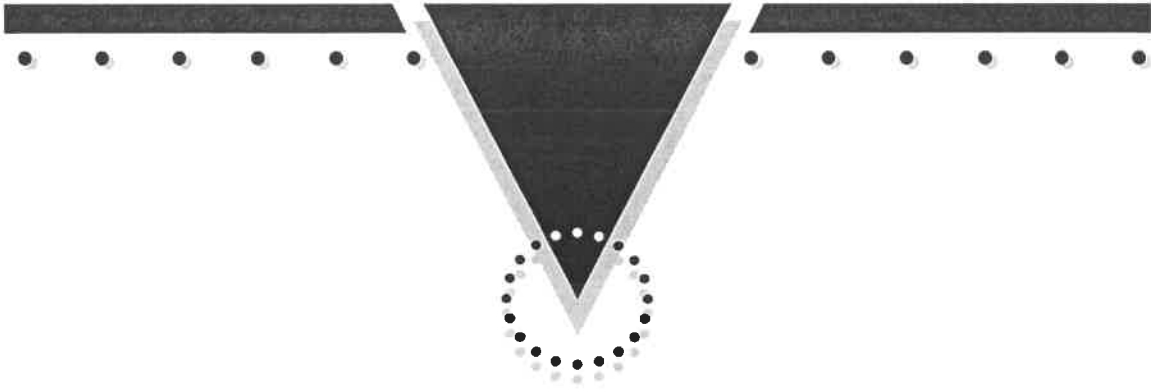
CTLR CTL LK RAM TVISCARRA

*** CHECK DATES 08/27/2021 - 05/31/2022 *** RAM REVENUE FUND BANK B CLCDD - RAM REVENUE

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	...CHECK... AMOUNT
12/01/21	4870A	202110	302	53600	-60000			NEW GRIT SEPARATOR CHAIN	*	15,103.86	
12/01/21	4870A	202110	302	53600	-60000			GUARD PRO MONITORING SYS	*	7,223.55	
12/01/21	4870B	202111	302	53600	-60000			PRESSURE WASH WWTP/EQUIP	*	1,550.00	
12/01/21	4870B	202111	302	53600	-60000			EXTENSION BAFFLE WALL	*	5,692.65	
12/01/21	4870B	202111	302	53600	-60000			2CT PCL TOUCHSCREENS	*	3,722.10	
12/01/21	4870B	202111	302	53600	-60000			EXTEND BAFFLE WALL CLR#2	*	7,772.95	
RCM UTILITIES, LLC											
1/14/22	00024	12/17/21	336820	202112	302	53600	-54000	2021 PRMT RENEW-CHEM/RRPT	*	3,313.00	46,199.51 000091
GENERAL UTILITIES											
3/23/22	00021	3/10/22	5488	202201	302	53600	-60000	CARBON STEEL CHL TANK	*	2,451.56	3,313.00 000092
3/10/22	5488	202201	302	53600	-60000			MAGNETIC FLOW METER	*	10,224.50	
3/10/22	5488	202201	302	53600	-60000			2-2" RPZ BACKFLOW PREVENT	*	15,497.94	
3/10/22	5488A	202202	302	53600	-46000			RPR CLARIFIER CHAIN MECH	*	13,664.56	
RCM UTILITIES, LLC											
TOTAL FOR BANK B										186,335.11	
TOTAL FOR REGISTER										186,335.11	

CTLR CTL I,K RAM TVISCARRA

SECTION 2



**Central Lake
Community Development District**

Unaudited Financial Reporting

April 30, 2022



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7	<u>RAM Revenue Month to Month</u>

**CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT
Balance Sheet - All Fund Types and Accounts Groups
April 30, 2022**

	Governmental Fund Types		Totals 2022
	Water & Sewer Fund	RAM Revenue Fund	
<u>ASSETS</u>			
<u>Cash</u>			
Operating Account	\$93,099	\$41,096	\$134,196
State Board of Administrative	\$2,644	\$13,775	\$16,419
Accounts Receivable	\$30,338	\$4,268	\$34,606
Plant and Equipment	---	\$4,694	\$4,694
Due from RAM	\$35,014	---	\$35,014
Due from THIH - Lot Closings	\$5,323	---	\$5,323
Due from THIH - Boondocks	\$324	---	\$324
Due from THIH - School	\$409	---	\$409
TOTAL ASSETS	\$167,153	\$63,832	\$230,985
<u>LIABILITIES</u>			
Accounts Payable	\$18,923	---	\$18,923
Due to Water & Sewer	---	\$35,014	\$35,014
Deferred Revenue	\$5,789	---	\$5,789
<u>Fund Equity and Other Credits</u>			
Retained Earnings			
Invested in Capital Assets	---	\$4,694	\$4,694
Unreserved	\$142,441	\$24,124	\$166,565
TOTAL LIABILITIES & FUND EQUITY & OTHER CREDITS	\$167,153	\$63,832	\$230,985

CENTRAL LAKE

Community Development District

Water & Sewer Fund

Statement of Revenues & Expenditures
For Period Ending April 30, 2022

	Adopted Budget	Prorated Budget Thru 4/30/22	Actual Thru 4/30/22	Variance
Revenues:				
Water Revenue	\$130,000	\$75,833	\$91,028	\$15,194
Sewer Revenue	\$165,000	\$96,250	\$111,321	\$15,071
Wholesale Sewer Revenue - Lot Closings	\$50,688	\$29,568	\$33,691	\$4,123
Wholesale Sewer Revenue - Boondocks	\$3,888	\$2,268	\$2,268	\$0
Wholesale Sewer Revenue - School	\$3,000	\$1,750	\$2,531	\$781
Wholesale Sewer Revenue - Bishop's Gate	\$23,155	\$23,155	\$23,155	\$0
Mission Inn Irrigation	\$10,000	\$5,833	\$3,229	(\$2,605)
Las Colinas H.O.A. (Irrigation)	\$45,000	\$26,250	\$16,767	(\$9,483)
Miscellaneous Income (Activation Fees)	\$2,000	\$1,167	\$1,064	(\$103)
CIAC/Meter Fees	\$32,500	\$18,958	\$22,121	\$3,163
Interest	\$0	\$0	\$3	\$3
Total Revenues	\$465,231	\$281,033	\$307,178	\$26,146
Expenditures :				
<u>Administrative</u>				
Engineering	\$3,500	\$2,042	\$4,094	(\$2,052)
Attorney	\$5,000	\$2,917	\$683	\$2,234
Annual Audit	\$3,500	\$0	\$0	\$0
Management Fees	\$37,132	\$21,660	\$21,660	(\$0)
Information Technology	\$1,600	\$933	\$933	\$0
Website Maintenance	\$800	\$467	\$467	(\$0)
Telephone	\$50	\$29	\$0	\$29
Postage	\$1,750	\$1,021	\$878	\$143
Insurance	\$3,638	\$3,638	\$3,422	\$216
Printing & Binding	\$500	\$292	\$129	\$163
Legal Advertising	\$1,500	\$875	\$613	\$263
Property Taxes	\$1,300	\$1,300	\$1,081	\$219
Office Supplies	\$500	\$292	\$56	\$236
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
Miscellaneous	\$3,500	\$2,042	\$1,775	\$267
Total Administrative	\$64,444	\$37,681	\$35,964	\$1,717
<u>Operations</u>				
Labor	\$10,000	\$5,833	\$5,037	\$797
Electricity	\$30,000	\$17,500	\$47,624	(\$30,124)
Testing	\$20,000	\$11,667	\$0	\$11,667
Sludge Pumping	\$15,000	\$8,750	\$9,288	(\$538)
Plant Lease	\$269,175	\$157,018	\$95,614	\$61,405
Repairs	\$25,000	\$14,583	\$5,915	\$8,669
Mowing	\$2,000	\$1,167	\$867	\$300
Backup Fuel	\$1,500	\$875	\$0	\$875
Dues & Licenses	\$2,500	\$1,458	\$251	\$1,207
Quarterly Utility Maintenance	\$4,000	\$2,333	\$27,639	(\$25,306)
Contingency	\$8,000	\$4,667	\$0	\$4,667
Property Insurance	\$5,513	\$5,513	\$5,764	(\$252)
Chemicals	\$8,100	\$4,725	\$6,156	(\$1,431)
Total Maintenance	\$400,787	\$236,089	\$204,153	\$31,936
Total Expenditures	\$465,231	\$273,770	\$240,117	\$33,653
Excess Revenues (Expenditures)	\$0		\$67,061	
Fund Balance - Beginning	\$0		\$75,380	
Fund Balance - Ending	\$0		\$142,441	

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

	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Total
Revenues:													
Water Revenue	\$17,214	\$15,842	\$8,867	\$11,566	\$9,655	\$11,947	\$16,046	\$0	\$0	\$0	\$0	\$0	\$91,028
Sewer Revenue	\$13,501	\$13,501	\$13,524	\$13,524	\$13,524	\$13,524	\$13,524	\$0	\$0	\$0	\$0	\$0	\$111,321
Wholesale Sewer Revenue - Lot Closings	\$4,368	\$4,416	\$4,632	\$4,728	\$5,064	\$5,160	\$5,323	\$0	\$0	\$0	\$0	\$0	\$33,691
Wholesale Sewer Revenue - Boondocks	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$0	\$0	\$0	\$0	\$0	\$2,268
Wholesale Sewer Revenue - School	\$392	\$414	\$330	\$235	\$398	\$353	\$409	\$0	\$0	\$0	\$0	\$0	\$2,531
Wholesale Sewer Revenue - Bishop's Gate	\$5,789	\$0	\$0	\$0	\$0	\$17,366	\$0	\$0	\$0	\$0	\$0	\$0	\$23,155
Mission Inn Irrigation	\$698	\$424	\$0	\$186	\$414	\$307	\$359	\$0	\$0	\$0	\$0	\$0	\$3,229
Las Colinas H.O.A. (Impingment)	\$3,889	\$1,946	\$2,165	\$2,165	\$2,134	\$2,000	\$2,349	\$0	\$0	\$0	\$0	\$0	\$16,767
Miscellaneous Income (Activation Fees)	\$123	\$255	\$157	\$65	\$224	\$122	\$98	\$0	\$0	\$0	\$0	\$0	\$1,084
CIAC/Capacity Fees	\$3,250	\$0	\$11,488	\$1,625	\$5,749	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,121
Interest	\$0	\$0	\$0	\$0	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$3
Total Revenues	\$49,043	\$38,452	\$41,604	\$34,483	\$37,493	\$67,616	\$39,487	\$0	\$0	\$0	\$0	\$0	\$307,178
Expenditures:													
Administrative	\$1,375	\$281	\$1,750	\$888	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,094
Engineering	\$0	\$32	\$0	\$189	\$0	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$683
Attorney	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Audit	\$3,094	\$3,094	\$3,094	\$3,094	\$3,094	\$3,094	\$3,094	\$0	\$0	\$0	\$0	\$0	\$21,660
Management Fees	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$0	\$0	\$0	\$0	\$0	\$933
Information Technology	\$67	\$67	\$67	\$67	\$67	\$67	\$67	\$0	\$0	\$0	\$0	\$0	\$467
Website Maintenance	\$0	\$0	\$0	\$0	\$0	\$24	\$86	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$141	\$119	\$119	\$99	\$177	\$124	\$86	\$0	\$0	\$0	\$0	\$0	\$878
Postage	\$3,422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,422
Insurance	\$31	\$20	\$20	\$21	\$16	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$129
Printing & Binding	\$813	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$613
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,081
Property Taxes	\$21	\$6	\$6	\$6	\$6	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$56
Office Supplies	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Dues, Licenses & Subscriptions	\$278	\$238	\$251	\$254	\$249	\$247	\$257	\$0	\$0	\$0	\$0	\$0	\$1,775
Miscellaneous	\$9,392	\$5,071	\$5,440	\$4,551	\$3,743	\$4,102	\$3,666	\$0	\$0	\$0	\$0	\$0	\$35,964
Total Administrative	\$26,777	\$22,073	\$30,839	\$29,373	\$29,447	\$28,680	\$26,965	\$0	\$0	\$0	\$0	\$0	\$204,153
Maintenance	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$0	\$0	\$0	\$0	\$0	\$5,037
Labor	\$4,812	\$4,154	\$6,656	\$6,311	\$7,603	\$7,180	\$6,691	\$0	\$0	\$0	\$0	\$0	\$47,624
Electricity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Testing	\$1,525	\$6,138	\$0	\$0	\$1,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,288
Sudge Pumping	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$0	\$0	\$0	\$0	\$0	\$85,614
Plant Lease	\$0	\$1,014	\$1,014	\$3,073	\$625	\$1,203	\$0	\$0	\$0	\$0	\$0	\$0	\$5,915
Repairs	\$48	\$0	\$380	\$61	\$0	\$380	\$0	\$0	\$0	\$0	\$0	\$0	\$867
Mowing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Backup Fuel	\$251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$251
Dues & Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Quarterly Utility Maintenance	\$5,764	\$0	\$7,651	\$3,550	\$3,550	\$3,550	\$3,550	\$0	\$0	\$0	\$0	\$0	\$27,639
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Insurance	\$5,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,764
Chemicals	\$0	\$1,614	\$758	\$0	\$1,459	\$1,578	\$346	\$0	\$0	\$0	\$0	\$0	\$6,156
Total Maintenance	\$26,777	\$22,073	\$30,839	\$29,373	\$29,447	\$28,680	\$26,965	\$0	\$0	\$0	\$0	\$0	\$204,153
Total Expenditures	\$56,169	\$37,144	\$66,278	\$35,924	\$33,190	\$32,782	\$30,631	\$0	\$0	\$0	\$0	\$0	\$240,117
Excess Revenues (Expenditures)	\$12,875	\$1,308	\$5,325	\$559	\$4,304	\$34,834	\$7,856	\$0	\$0	\$0	\$0	\$0	\$67,061

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

	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Total
Revenues:													
Lot Closings (\$24)	\$4,368	\$4,416	\$4,632	\$4,728	\$5,064	\$5,160	\$5,323	\$0	\$0	\$0	\$0	\$0	\$33,691
Boondocks	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$0	\$0	\$0	\$0	\$0	\$2,268
School	\$392	\$414	\$330	\$295	\$398	\$353	\$409	\$0	\$0	\$0	\$0	\$0	\$2,551
Bishop's Gate	\$5,789	\$0	\$0	\$0	\$0	\$17,366	\$0	\$0	\$0	\$0	\$0	\$0	\$23,155
Total Revenues	\$10,873	\$5,154	\$5,286	\$5,287	\$5,786	\$23,203	\$6,056	\$0	\$0	\$0	\$0	\$0	\$61,645

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
Venezla	Beginning Balance	10/01/21		\$4,392.00			\$4,392.00
	October Billing	10/22/21			\$4,368.00		\$8,760.00
	Payment - Sept.21	11/05/21	34114			(\$4,392.00)	\$4,368.00
	November Billing	11/17/21			\$4,416.00		\$8,784.00
	Payment - Oct.21	11/24/21	34154			(\$4,368.00)	\$4,416.00
	December Billing	12/21/21			\$4,632.00		\$9,048.00
	Payment - Nov. & Dec.21	01/14/22	34241			(\$9,048.00)	\$0.00
	January Billing	01/14/22			\$4,728.00		\$4,728.00
	Payment - Jan.22	02/14/22	34304			(\$4,728.00)	\$0.00
	February Billing	02/17/22			\$5,064.00		\$5,064.00
	March Billing	03/17/22			\$5,160.00		\$10,224.00
	Payment - Feb.22	03/18/22	34375			(\$5,064.00)	\$5,160.00
	April Billing	04/15/22			\$5,323.20		\$10,483.20
	Payment - Mar.22	04/22/22	34453			(\$5,160.00)	\$5,323.20
Total Venezla				\$4,392.00	\$33,691.20	(\$32,760.00)	\$5,323.20
Boondocks	Beginning Balance	10/01/21		\$324.00			\$324.00
	October Billing	10/22/21			\$324.00		\$648.00
	Payment - Sept.21	11/05/21	34114			(\$324.00)	\$324.00
	November Billing	11/17/21			\$324.00		\$648.00
	Payment - Oct.21	11/24/21	34154			(\$324.00)	\$324.00
	December Billing	12/21/21			\$324.00		\$648.00
	Payment - Nov. & Dec.21	01/14/22	34241			(\$648.00)	\$0.00
	January Billing	01/14/22			\$324.00		\$324.00
	Payment - Jan.22	02/14/22	34304			(\$324.00)	\$0.00
	February Billing	02/17/22			\$324.00		\$324.00
	March Billing	03/17/22			\$324.00		\$648.00
	Payment - Feb.22	03/18/22	34375			(\$324.00)	\$324.00
	April Billing	04/15/22			\$324.00		\$648.00
	Payment - Mar.22	04/22/22	34453			(\$324.00)	\$324.00
Total Boondocks				\$324.00	\$2,268.00	(\$2,268.00)	\$324.00
ESE School	Beginning Balance	10/01/21		\$347.20			\$347.20
	October Billing	10/22/21			\$392.00		\$739.20
	Payment - Sept.21	11/05/21	34114			(\$347.20)	\$392.00
	November Billing	11/17/21			\$414.40		\$806.40
	Payment - Oct.21	11/24/21	34154			(\$392.00)	\$414.40
	December Billing	12/21/21			\$330.40		\$744.80
	Payment - Nov. & Dec.21	01/14/22	34241			(\$744.80)	\$0.00
	January Billing	01/14/22			\$235.20		\$235.20
	Payment - Jan.22	02/14/22	34304			(\$235.20)	\$0.00
	February Billing	02/17/22			\$397.60		\$397.60
	March Billing	03/17/22			\$352.80		\$750.40
	Payment - Feb.22	03/18/22	34375			(\$397.60)	\$352.80
	April Billing	04/15/22			\$408.80		\$761.60
	Payment - Mar.22	04/22/22	34453			(\$352.80)	\$408.80
Total ESE School				\$347.20	\$2,531.20	(\$2,469.60)	\$408.80
Bishop's Gate	Beginning Balance	10/01/21		(\$5,788.80)			(\$5,788.80)
	October - December Billing	10/01/21			\$5,788.80		\$0.00
	January - September Billing	01/01/22			\$17,366.40		\$17,366.40
	Payment - Jan.-Sept.22	03/04/22	34353			(\$17,366.40)	\$0.00
Total ESE School				(\$5,788.80)	\$23,155.20	(\$17,366.40)	\$0.00
TOTAL				(\$725.60)	\$61,645.60	(\$54,864.00)	\$6,056.00

CENTRAL LAKE

Community Development District

Reservation & Maintenance Revenue Fund

Statement of Revenues & Expenditures

For Period Ending April 30, 2022

	Adopted Budget	Prorated Budget Thru 4/30/22	Actual Thru 4/30/22	Variance
Revenues:				
RAM Revenue	\$108,000	\$63,000	\$63,104	\$104
Misc/Penalty Revenue	\$0	\$0	\$26	\$26
Interest	\$200	\$117	\$52	(\$64)
Total Revenues	\$108,200	\$63,117	\$63,183	\$66
Expenditures:				
<u>Administrative</u>				
Attorney Fees	\$10,000	\$5,833	\$683	\$5,151
Postage	\$250	\$146	\$42	\$104
Insurance	\$3,638	\$3,638	\$3,422	\$216
Legal Advertising	\$500	\$292	\$0	\$292
Property Taxes	\$1,300	\$1,300	\$1,081	\$219
Misc/Bank Fees	\$1,000	\$583	\$0	\$583
<u>Field</u>				
Electric	\$7,500	\$4,375	\$11,906	(\$7,531)
Mowing	\$8,000	\$4,667	\$3,466	\$1,200
Repairs & Maintenance	\$5,000	\$2,917	\$31,016	(\$28,100)
Property Insurance	\$5,513	\$5,513	\$5,764	(\$251)
Refuse Service	\$1,600	\$933	\$872	\$61
Operating Supplies	\$5,000	\$2,917	\$567	\$2,350
Chemicals	\$1,000	\$583	\$684	(\$101)
Permits	\$5,000	\$2,917	\$3,313	(\$396)
Quarterly Utility Maintenance	\$0	\$0	\$20,578	(\$20,578)
Reserves	\$45,700	\$26,658	\$0	\$26,658
Capital Outlay	\$15,000	\$8,750	\$80,106	(\$71,356)
Total Expenditures	\$116,001	\$72,021	\$163,501	(\$91,480)
Excess Revenues (Expenditures)	(\$7,801)		(\$100,318)	
Fund Balance - Beginning	\$234,640		\$124,443	
Fund Balance - Ending	\$226,840		\$24,124	

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

	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Total
Revenues:													
RAM Revenue	\$9,044	\$9,044	\$9,044	\$9,028	\$8,992	\$8,978	\$8,878	\$0	\$0	\$0	\$0	\$0	\$83,104
Misc/Penalty Revenue	\$0	\$22	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
Interest	\$8	\$9	\$6	\$7	\$7	\$11	\$5	\$0	\$0	\$0	\$0	\$0	\$52
Total Revenues	\$9,052	\$9,075	\$9,054	\$9,035	\$8,989	\$8,987	\$8,981	\$0	\$0	\$0	\$0	\$0	\$83,183
Expenditures:													
Administrative													
Attorney Fees	\$42	\$32	\$0	\$189	\$0	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$683
Postage	\$7	\$6	\$6	\$5	\$9	\$7	\$1	\$0	\$0	\$0	\$0	\$0	\$42
Insurance	\$3,422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,422
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	\$0	\$1,081	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,081
Misc/Bank Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administrative	\$3,471	\$1,119	\$6	\$194	\$9	\$427	\$1	\$0	\$0	\$0	\$0	\$0	\$5,227
Maintenance													
Electric	\$1,203	\$1,039	\$1,664	\$2,078	\$1,952	\$1,798	\$2,173	\$0	\$0	\$0	\$0	\$0	\$11,906
Mowing	\$164	\$0	\$1,520	\$242	\$0	\$1,520	\$0	\$0	\$0	\$0	\$0	\$0	\$3,466
Repairs & Maintenance	\$6,677	\$2,828	\$3,532	\$1,762	\$14,876	\$0	\$1,342	\$0	\$0	\$0	\$0	\$0	\$31,016
Property Insurance	\$5,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,764
Refuse Service	\$128	\$128	\$130	\$130	\$113	\$122	\$122	\$0	\$0	\$0	\$0	\$0	\$872
Operating Supplies	\$0	\$0	\$0	\$0	\$567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$567
Chemicals	\$0	\$179	\$64	\$0	\$162	\$220	\$38	\$0	\$0	\$0	\$0	\$0	\$664
Permits	\$0	\$0	\$3,313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,313
Quarterly Utility Maintenance	\$0	\$2,954	\$3,568	\$2,545	\$4,054	\$4,883	\$2,565	\$0	\$0	\$0	\$0	\$0	\$20,578
Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$22,327	\$20,624	\$0	\$28,174	\$0	\$8,981	\$0	\$0	\$0	\$0	\$0	\$0	\$80,106
Total Maintenance	\$36,284	\$27,753	\$13,811	\$34,831	\$21,704	\$17,533	\$6,259	\$0	\$0	\$0	\$0	\$0	\$158,274
Total Expenditures	\$39,745	\$28,871	\$13,817	\$35,125	\$21,713	\$17,959	\$6,259	\$0	\$0	\$0	\$0	\$0	\$163,501
Excess Revenues (Expenditures)	(\$30,703)	(\$18,797)	(4,763)	(\$26,090)	(\$12,744)	(\$8,972)	\$2,722	\$0	\$0	\$0	\$0	\$0	(\$100,318)

SECTION 3



1898 E. Burleigh Blvd. • P.O. Box 457 • Tavares, FL 32778 P 352-343-9734 F 352-343-3605 E Hays@lakevotes.gov

April 22, 2022

Stacie Vanderbilt, Administrative Assistant
219 E. Livingston St.
Orlando FL 32801



Re: District Counts

The number of registered voters within the Central Lake Community Development District as of April 15, 2022 is 0.

If we may be of further assistance, please contact this office.

Sincerely,

A handwritten signature in blue ink that reads "D. Alan Hays".

D. Alan Hays
Lake County Supervisor of Elections

OUR COMMITMENT

- ✓ Voter Confidence
- ✓ Excellent Service
- ✓ Accurate & Efficient Elections
- ✓ Responsible Financial Stewardship