

*Central Lake Community
Development District*

Agenda

September 1, 2023

AGENDA

Central Lake Community Development District

219 E. Livingston Street, Orlando FL, 32801

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

August 25, 2023

Board of Supervisors
Central Lake Community
Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Central Lake Community Development District will be held **Friday, September 1, 2023 at 8:00 a.m. at the Mission Inn Resort, El Moro Room, 10400 County Road 48, Howey-in-the-Hills, Florida.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the May 23, 2023 Meeting
4. Public Hearing
 - A. Consideration of Resolution 2023-03 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations
5. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Approval of Fiscal Year 2024 Meeting Schedule
6. Supervisors Requests
7. Other Business
8. Next Meeting Date
9. Adjournment

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

Sincerely,



George S. Flint
District Manager

Cc: Darrin Mossing, GMS

Enclosures

MINUTES

MINUTES OF MEETING
CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Central Lake Community Development District was held Tuesday, May 23, 2023 at 8:00 a.m. at the Mission Inn Real Estate Office, 1080 San Luis, Howey-in-the-Hills, Florida.

Present and constituting a quorum were:

Bud Beucher	Chairman
Katie Beucher <i>by phone</i>	Vice Chairman
Michael Clary	Assistant Secretary
Daniel Parks	Assistant Secretary

Also present were:

George Flint	District Manager
Kevin Stone	District Counsel

The following is a summary of the minutes and actions taken at the May 23, 2023 meeting. A copy of the proceedings can be obtained by contacting the District Manager.

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the August 26, 2022 Meeting

On MOTION by Mr. Beucher seconded by Mr. Clary with all in favor the minutes of the August 26, 2022 meeting were approved, as presented.
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FOURTH ORDER OF BUSINESS

Consideration of Agreement with Berger Toombs Elam Gaines and Frank to Provide Auditing Services for Fiscal Year 2022

On MOTION by Mr. Beucher seconded by Mr. Clary with all in favor the agreement with Berger Toombs to perform the Fiscal Year 2022 Audit, was approved.

FIFTH ORDER OF BUSINESS

Consideration of Proposal from Stone & Gerken to Provide District Counsel Services

Mr. Stone introduced himself and stated we are proposing to be legal counsel for the District.

Mr. Flint stated he provided a proposal that is in your agenda package and also provided us the form of the agreement in the event the Board retains him, we would just ask that you authorize the Chair to execute the agreement and we will notify Mr. Harrell that replacement Counsel has been retained and his records can be transferred to Mr. Stone.

On MOTION by Mr. Beucher seconded by Ms. Beucher with all in favor the proposal from Stone & Gerken for District Counsel services was approved and the Chairman was authorized the execute the agreement.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2023-01 Designating the District’s Registered Agent and Office

Mr. Flint stated item six is Resolution 2023-01 designating the District’s Registered Agent and Office. Dan Harrel is the Registered Agent and his office is the Registered Office. Because he is resigning and retiring, we have prepared the resolution designating myself and my office as Registered Agent and this is just for purposes of receiving any official correspondence typically from the state or if there is a lawsuit or something like that sometimes correspondence will be sent to the Registered Agent.

On MOTION by Mr. Parks seconded by Mr. Clary with all in favor Resolution 2023-01 designating George S. Flint as the District’s Registered Agent and the offices of GMS-CF, LLC, 219 East Livingston Street, Orlando Florida 32801 as the District’s Registered Office was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2023-02 Approving the Proposed Fiscal Year 2024 Budget and Setting a Public Hearing

Mr. Flint stated Resolution 2023-02 approves the proposed budget for Fiscal Year 2024 and sets the date, place and time of the public hearing. We are recommending September 1, 2023

at 8:00 a.m. in this location at the Mission Inn for the hearing. Attached as Exhibit A to the resolution is the proposed budget. This isn't binding on the Board; it is really the start of the budget process. If the Board has comments or changes you want to make you can do it between now and at the public hearing. The final budget will be considered at the September 1, meeting.

Mr. Beucher stated I agree with the proposed budget on Venezia. Las Colinas HOA irrigation, I think water is a big issue and I agree with that although we should have maybe some rate adjustments on that. I will bring that up for discussion. Contribution in aid of construction, I don't know that we have any more lots coming online for a while so I'm not sure that is overstated. Attorney fees and engineer appear to be low.

Mr. Flint stated on the Las Colinas irrigation that usage has gone down. We have had questions about a meter potentially being faulty and I think it was related to the HOA so we have asked that it be looked at. If you want to consider a rate adjustment, we would have to set a public hearing to do that. We can do it in conjunction with your budget meeting in September if you want to, but we would need a proposed rate that the Board was considering so we could advertise it.

Mr. Beucher stated I would like to revisit that and if George could pull up the rates for the HOA and get them distributed to the Board of Supervisors, I would appreciate that and maybe compare them to what homeowners' rates are.

Mr. Flint stated on the CIAC meter fees you can see current year actual where we have collected \$149,000, we didn't estimate anything for the rest of the year just because we don't have a good basis for knowing that. We did budget \$25,000 next year. I would have to look at the remainder of the Venezia project.

Mr. Beucher stated it is conceivable that the townhomes will be built. If you want to keep it conservative at \$25,000 that is fine with me.

Mr. Flint stated I think that is a safe estimate, hopefully on the low side. Attorney and engineering fees those are low. Do you have a thought as to what you want to adjust those to?

Mr. Beucher stated I would double them.

Mr. Flint stated attorney fees will be \$10,000 and engineering will be \$7,000. We would just need to increase the carry forward to balance the budget.

sold the business and needs to read, 9551 San Fernando Court. I don't know if this is relevant. Mike, will you take on the task of circling back with Scott?

Mr. Clary stated yes.

Mr. Beucher stated Exhibit B paragraph 3 is the same thing, 366 ERUs.

Mr. Flint stated the action the Board needs to be concerned about is the consent to those assignments so if the Board is amenable, you could just approve the consent subject to the revision being made to the actual assignment.

On MOTION by Mr. Parks seconded by Mr. Clary with all in favor the sewer capacity agreements between the Packing House By-Products Co. d/b/a Mission Inn Resort and Park Square Enterprises, LLC and consents by Central Lake CDD were ratified subject to the revisions outlined being made to the actual consent.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Stone stated there has been some legislation that will affect some of your operations a little bit. You don't meet very often and I will send you emails as these things come up.

Mr. Flint stated on the ethics training when you fill out your form 1 each year it asks about that and historically it hasn't applied, because special District Board Members were not subject to that ethics training requirement but there is a bill pending signature that will require four hours annually of ethics training and I think it would go into effect January 1, 2024. It would be next year that will go into effect.

B. Engineer

There being none, the next item followed.

C. Manager

i. Approval of Check Register

Mr. Flint presented the check register from August 18, 2022 through May 16, 2023 in the amount of \$356,126.07.

On MOTION by Mr. Clary seconded by Mr. Parks with all in favor the check run summary from September 20, 2022 through May 16, 2023 was approved.

ii. Balance Sheet and Income Statement

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

iii. Presentation of Number of Registered Voters - 0

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

iv. Designation of November 3, 2023 as Landowners' Meeting Date

Mr. Flint stated you have a Landowner Election this year and you are required to designate the date of the Landowner meeting, which we are recommending November 3, 2023 in this location. We have included the form of the proxy and the instructions and sample agenda for that meeting.

On MOTION by Mr. Beucher seconded by Mr. Parks with all in favor November 3, 2023 at 8:00 a.m. in the same location was designated as the Landowners' meeting date, time and location.

TENTH ORDER OF BUSINESS

Supervisor's Requests and Audience Comments

Mr. Beucher stated for the benefit of the Board Members the Town of Howey in the Hills is revisiting the relationship that we have with them as their service provider. David Miles is taking point for the Town.

ELEVENTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

TWELFTH ORDER OF BUSINESS

Next Meeting Date

Mr. Flint stated the next meeting we have advertised is the September 1st meeting, which will be your budget hearing. If something comes up between now and then we can schedule a special meeting.

THIRTEENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Beucher seconded by Mr. Parks with all in favor the meeting adjourned at 8:26 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION A

RESOLUTION 2023-03

THE ANNUAL APPROPRIATION RESOLUTION OF THE CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Central Lake Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

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

WHEREAS, the Board set **September 1, 2023**, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

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

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

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

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

Section 1. Budget

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

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

- b. That the District Manager's Proposed Budget, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2023 and/or revised projections for Fiscal Year 2024.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for Central Lake Community Development District for the Fiscal Year Ending September 30, 2024", as adopted by the Board of Supervisors on **September 1, 2023**.
- d. The final adopted budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Central Lake Community Development District, for the fiscal year beginning October 1, 2023, and ending September 30, 2024, the sum of \$ _____ to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

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

Section 3. Budget Amendments

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

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

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

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

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

PASSED AND ADOPTED THIS 1st day of September, 2023.

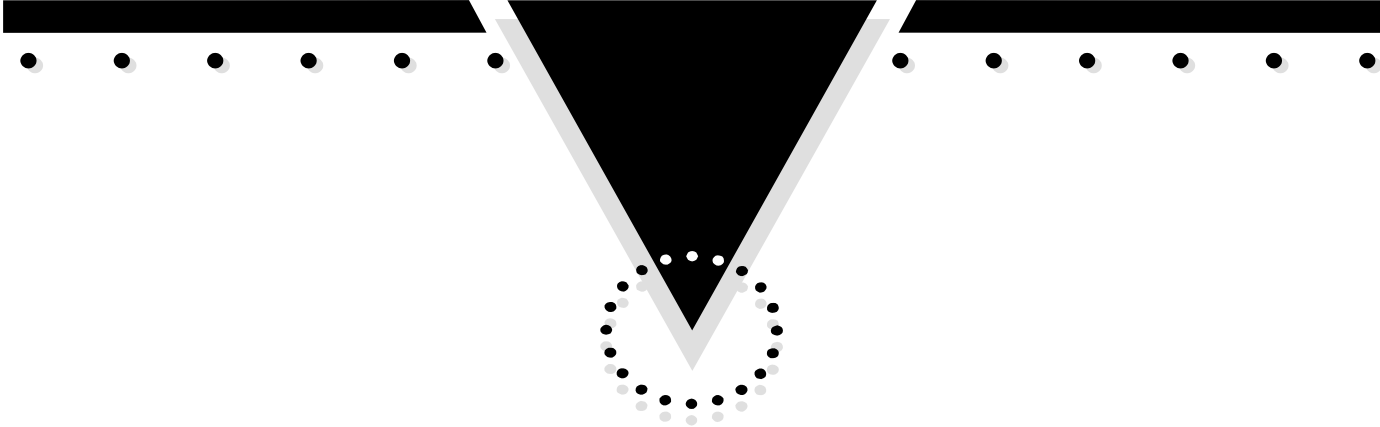
ATTEST:

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

Secretary/Assistant Secretary

By:_____

Its:_____



**Central Lake
Community Development District**

**Proposed Budget
FY 2024**



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CENTRAL LAKE
Community Development District

Water & Sewer Fund Budget
Fiscal Year 2024

ADOPTED BUDGET FY2023	ACTUAL THRU 07/31/23	NEXT 2 MONTHS	PROJECTED THRU 9/30/23	PROPOSED BUDGET FY2024
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REVENUES:

Water Revenue	\$170,000	\$174,995	\$40,796	\$215,790	\$215,000
Sewer Revenue	\$189,813	\$159,559	\$32,060	\$191,619	\$192,360
Wholesale Sewer Revenue - Lot Closings	\$69,926	\$62,784	\$13,190	\$75,974	\$79,142
Wholesale Sewer Revenue - Boondocks	\$3,888	\$3,240	\$648	\$3,888	\$3,888
Wholesale Sewer Revenue - School	\$4,000	\$4,390	\$238	\$4,629	\$5,000
Wholesale Sewer Revenue - BishopsGate	\$23,155	\$23,155	\$0	\$23,155	\$23,155
Wholesale Sewer Revenue - Mission Carmel	\$17,921	\$18,474	\$0	\$18,474	\$17,921
Mission Inn Irrigation	\$10,000	\$7,661	\$776	\$8,437	\$9,000
Las Colinas HOA Irrigation	\$40,000	\$25,858	\$4,528	\$30,386	\$30,500
Miscellaneous Income	\$2,500	\$4,150	\$350	\$4,500	\$3,000
CIAC/Meter Fees	\$25,000	\$215,768	\$25,650	\$241,418	\$25,000
Interest	\$0	\$92	\$18	\$110	\$100
Carry Forward Surplus	\$0	\$0	\$0	\$0	\$66,236

TOTAL REVENUES

\$556,204	\$700,125	\$118,255	\$818,379	\$670,302
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EXPENDITURES:

Administrative:

Attorney Fees	\$5,000	\$690	\$355	\$1,045	\$5,000
Engineering	\$3,500	\$500	\$750	\$1,250	\$3,500
Annual Audit	\$3,600	\$0	\$3,600	\$3,600	\$3,600
Management Fees	\$37,132	\$30,943	\$6,189	\$37,132	\$39,360
Information Technology	\$1,800	\$1,500	\$300	\$1,800	\$1,800
Website Maintenance	\$1,000	\$833	\$167	\$1,000	\$1,200
Telephone	\$25	\$0	\$10	\$10	\$25
Postage	\$1,750	\$1,379	\$271	\$1,650	\$1,750
Insurance	\$4,110	\$3,679	\$0	\$3,679	\$4,050
Printing & Binding	\$350	\$135	\$35	\$170	\$350
Legal Advertising	\$1,500	\$201	\$1,299	\$1,500	\$1,500
Office Supplies	\$500	\$155	\$345	\$500	\$500
Property Taxes	\$1,300	\$1,089	\$0	\$1,089	\$1,300
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Other Current Charges	\$3,500	\$334	\$75	\$409	\$3,500

Total Administrative

\$65,242	\$41,613	\$13,395	\$55,009	\$67,610
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Operations:

Electric	\$125,000	\$133,419	\$26,998	\$160,418	\$169,300
Sludge Pumping	\$25,000	\$18,850	\$6,150	\$25,000	\$25,000
Labor	\$8,634	\$7,195	\$1,439	\$8,634	\$8,634
Chemicals	\$13,500	\$6,067	\$0	\$6,067	\$13,500
Repairs	\$20,000	\$41,158	\$3,842	\$45,000	\$35,000
Mowing	\$2,000	\$1,002	\$380	\$1,382	\$2,000
Backup Fuel	\$334	\$0	\$167	\$167	\$334
Property Insurance	\$6,925	\$6,237	\$0	\$6,237	\$9,355
Dues, Licenses & Subscriptions	\$2,500	\$147	\$2,000	\$2,147	\$2,500
Utility Maintenance	\$98,290	\$72,818	\$12,660	\$85,478	\$98,290
Plant Lease	\$188,780	\$136,591	\$52,318	\$188,909	\$188,780
Capital Outlay	\$0	\$21,083	\$0	\$21,083	\$50,000

Total Operations

\$490,963	\$444,567	\$105,955	\$550,521	\$602,693
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TOTAL EXPENDITURES

\$556,204	\$486,180	\$119,350	\$605,530	\$670,302
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EXCESS REVENUES (EXPENDITURES)

(\$0)	\$213,945	(\$1,095)	\$212,850	\$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 \$42.10 per residential sewer account for customers connected to potable water and sewer service and \$48.11 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** and **Mission Carmel Condominium Association** 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 2024, 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	\$2,175.00
CIAC – Sewer	\$4,275.00
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, positive pay implementation and programming for fraud protection, accounting software, Adobe, Microsoft Office, 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	\$125	\$1,500
9100 8904 1905	10400 County Road 48, Wtr Trmt Plant	\$1,375	\$16,500
9100 8904 2097	26325 Avenida Las Colinas Sewer Plant	\$11,550	\$138,600
9100 8904 2295	10400 County Road 48, Waste Water Plant	\$200	\$2,400
9100 8904 2500	9251 Avenida San Pablo Lift Station	\$35	\$420
9100 8904 2675	26000 Avenida Las Colinas	\$150	\$1,800
	Contingency		\$8,080
Total			\$169,300

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.

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 to service water and wastewater systems 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 2024

ADOPTED BUDGET FY2023	ACTUAL THRU 07/31/23	NEXT 2 MONTHS	PROJECTED THRU 9/30/23	PROPOSED BUDGET FY2024
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REVENUES:

RAM Sewer Revenue	\$105,792	\$87,820	\$17,496	\$105,316	\$104,976
RAM Water Revenue	\$6,000	\$0	\$0	\$0	\$0
Miscellaneous Income	\$0	\$197	\$153	\$350	\$0
Interest	\$50	\$480	\$100	\$580	\$600
Carry Forward Surplus*	\$40,964	\$11,914	\$0	\$11,914	\$22,557

TOTAL REVENUES

\$152,806	\$100,410	\$17,749	\$118,159	\$128,133
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EXPENDITURES:

Administrative:

Attorneys Fees	\$5,000	\$0	\$355	\$355	\$5,000
Postage	\$150	\$72	\$14	\$86	\$150
Insurance	\$4,110	\$3,679	\$0	\$3,679	\$4,050
Property Taxes	\$1,300	\$1,089	\$0	\$1,089	\$1,300
Other Current Charges	\$500	\$0	\$125	\$125	\$500

Total Administrative

\$11,060	\$4,841	\$494	\$5,335	\$11,000
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Operations:

Repairs & Maintenance	\$26,000	\$16,401	\$2,451	\$18,852	\$26,000
Mowing	\$8,000	\$4,009	\$1,520	\$5,529	\$8,000
Property Insurance	\$6,925	\$6,237	\$0	\$6,237	\$9,355
Refuse Service	\$1,600	\$1,582	\$316	\$1,898	\$2,200
Operating Supplies	\$8,500	\$0	\$2,125	\$2,125	\$7,500
Permits	\$5,000	\$0	\$5,000	\$5,000	\$5,000
Utility Maintenance	\$32,763	\$24,273	\$4,220	\$28,493	\$32,763
Capital Outlay	\$52,958	\$22,133	\$0	\$22,133	\$26,315

Total Operations

\$141,746	\$74,635	\$15,632	\$90,267	\$117,133
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TOTAL EXPENDITURES

\$152,806	\$79,476	\$16,126	\$95,602	\$128,133
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EXCESS REVENUES (EXPENDITURES)

\$0	\$20,934	\$1,623	\$22,557	\$0
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*Less 1st Quarter Operating

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

REVENUES:

RAM REVENUE

The District adopted a Reservation and Maintenance Fee (“RAM Fee”). The Sewer RAM fee is \$4.00 per month per equivalent residential connection (ERC) for undeveloped lands within the CDD wastewater service area and undeveloped lands within the Town of Howey-in-the-Hills subject to the Wholesale Wastewater Service Agreement.

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:

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	\$158	\$1,898
	Contingency		\$302
Total			\$2,200

OPERATING SUPPLIES

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

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 V

SECTION C

SECTION 1

Central Lake Community Development District

Check Run Summary

May 17, 2023 thru August 25, 2023

Fund	Date	Check No.'s		Amount
Water & Sewer Fund	6/16/23	2390-2397	\$	51,084.67
	7/26/23	2398-2406	\$	88,440.36
	8/24/23	2407-2415	\$	33,079.07
			\$	172,604.10
			\$	172,604.10

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/16/23	00009	6/07/23 91898	202306 302-53600-43200	PUMPED 21,300 GAL SLUDGE	*	5,655.00		
							AMERICAN PIPE & TANK	5,655.00 002390
6/16/23	00001	6/01/23 218	202306 301-51300-34000	MANAGEMENT FEES JUN23	*	3,094.33		
		6/01/23 218	202306 301-51300-34200	WEBSITE ADMIN JUN23	*	83.33		
		6/01/23 218	202306 301-51300-34100	INFORMATION TECH JUN23	*	150.00		
		6/01/23 218	202306 301-51300-51000	OFFICE SUPPLIES JUN23	*	6.03		
		6/01/23 218	202306 301-51300-42000	POSTAGE JUN23	*	127.94		
		6/01/23 218	202306 300-13100-10300	POSTAGE JUN23	*	6.73		
		6/01/23 218	202306 301-51300-47000	COPIES JUN23	*	25.80		
							GOVERNMENTAL MANAGEMENT SERVICES	3,494.16 002391
6/16/23	00148	6/03/23 339933	202305 302-53600-46300	WATER PLANT INSPECT MAY23	*	2,088.75		
		6/03/23 339933	202305 300-13100-10300	WATER PLANT INSPECT MAY23	*	696.25		
		6/03/23 339988	202305 302-53600-46300	SEWER PLANT INSPECT MAY23	*	5,772.75		
		6/03/23 339988	202305 300-13100-10300	SEWER PLANT INSPECT MAY23	*	1,924.25		
							GENERAL UTILITIES	10,482.00 002392
6/16/23	00101	6/02/23 10001890	202305 302-53600-12000	LABOR SERVICES MAY23	*	719.53		
							MISSION INN RESORT & CLUB	719.53 002393
6/16/23	00151	5/08/23 8090	202304 300-13100-10300	FRAC TANK RENTAL APR23	*	1,298.45		
		5/24/23 8210	202304 302-53600-46000	FDEP HYDRO TANK INSPECT	*	2,700.00		
		5/29/23 8220	202305 302-53600-46000	TROUBLESHOOT PANEL LS	*	268.80		
		6/06/23 8269	202305 300-13100-10300	FRAC TANK RENTAL MAY23	*	1,341.73		
							RCM UTILITIES	5,608.98 002394
6/16/23	00150	5/19/23 49	202303 302-53600-46000	RISER ASSEMBLY/COMPONENTS	*	1,400.00		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/01/23	54	202305	302-53600-46000						RPR SERVICE LINE-PARK SQ	*	1,660.00		
									STEVE JONES BUILDERS INC.			3,060.00	002395
6/16/23	00152	6/12/23	55144	202305	301-51300-31500				REVIEW CAPACITY AGREEMENT	*	431.25		
		6/12/23	55144	202305	301-51300-31500				REVIEW ISBA & MAPS	*	258.75		
									STONE & GERKEN P.A.			690.00	002396
6/16/23	00138	6/15/23	06152023	202306	300-22000-10100				DEP REF#25,26,27,28,29,30	*	12,825.00		
		6/15/23	06152023	202306	300-22000-10100				DEP REF#103,104,105 & 107	*	8,550.00		
									VENEZIA HOWEY, LLC			21,375.00	002397
7/26/23	00153	6/20/23	T066190	202306	302-53600-46000				POLY TUBING/COUPLINGS	*	224.70		
									CORE & MAIN LP			224.70	002398
7/26/23	00022	6/16/23	14056	202306	302-53600-54000				ACTIVE RENEWAL 2023	*	147.22		
									FLORIDA RURAL WATER ASSOCIATION			147.22	002399
7/26/23	00001	7/01/23	219	202307	301-51300-34000				MANAGEMENT FEES JUL23	*	3,094.33		
		7/01/23	219	202307	301-51300-34200				WEBSITE ADMIN JUL23	*	83.33		
		7/01/23	219	202307	301-51300-34100				INFORMATION TECH JUL23	*	150.00		
		7/01/23	219	202307	301-51300-51000				OFFICE SUPPLIES JUL23	*	6.15		
		7/01/23	219	202307	301-51300-42000				POSTAGE JUL23	*	118.22		
		7/01/23	219	202307	300-13100-10300				POSTAGE JUL23	*	6.22		
		7/01/23	219	202307	301-51300-47000				COPIES JUL23	*	24.60		
									GOVERNMENTAL MANAGEMENT SERVICES			3,482.85	002400
7/26/23	00148	7/03/23	340117	202306	302-53600-46300				WATER PLANT INSPECT JUN23	*	2,358.75		
		7/03/23	340117	202306	300-13100-10300				WATER PLANT INSPECT JUN23	*	786.25		
		7/03/23	340169	202306	302-53600-46300				SEWER PLANT INSPECT JUN23	*	8,856.46		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		7/03/23	340169	202306 300-13100-10300		SEWER PLANT INSPECT JUN23	*	2,952.15		
						GENERAL UTILITIES			14,953.61	002401
7/26/23	00086	7/03/23	07032023	202304 302-53600-46100		MOWING 4/3/23 - 7/3/23	*	380.00		
		7/03/23	07032023	202304 300-13100-10300		MOWING 4/3/23 - 7/3/23	*	1,520.00		
						JESUS G. SANCHEZ			1,900.00	002402
7/26/23	00101	7/04/23	10002337	202306 302-53600-12000		LABOR SERVICES JUN23	*	719.53		
						MISSION INN RESORT & CLUB			719.53	002403
7/26/23	00151	7/05/23	8461	202306 300-13100-10300		FRAC TANK RENTAL JUN23	*	1,298.45		
		7/17/23	8574	202306 302-53600-46000		HYDROPNEUMATIC INSPECTION	*	2,950.00		
		7/17/23	8575	202307 302-53600-46000		INSTALL TEMP BYPASS TANK	*	11,651.50		
						RCM UTILITIES			15,899.95	002404
7/26/23	00150	7/05/23	67	202307 302-53600-46000		RELOCATE MTRS/SERV LINE	*	1,950.00		
						STEVE JONES BUILDERS INC.			1,950.00	002405
7/26/23	00138	7/25/23	07252023	202307 300-22000-10100		DEP REF #111,114,97,98	*	8,550.00		
		7/25/23	07252023	202307 300-22000-10100		DEP REF #101,100,31,32,33	*	10,687.50		
		7/25/23	07252023	202307 300-22000-10100		DEP REF #34,35,36,37,38	*	10,687.50		
		7/25/23	07252023	202307 300-22000-10100		DEP REF #39,40,41,42,48	*	10,687.50		
		7/25/23	07252023	202307 300-22000-10100		DEP REF #49,50,51,52	*	8,550.00		
						VENEZIA HOWEY, LLC			49,162.50	002406
8/24/23	00009	7/31/23	92495	202307 302-53600-43200		PUMPED 28,400GAL SLUDGE	*	7,540.00		
						AMERICAN PIPE & TANK			7,540.00	002407
8/24/23	00001	8/01/23	220	202306 301-51300-49000		MEETING ROOM RESERVATION	*	246.00		
		8/01/23	220	202306 301-51300-51000		PERFORATED BILLNG PAPER	*	76.08		

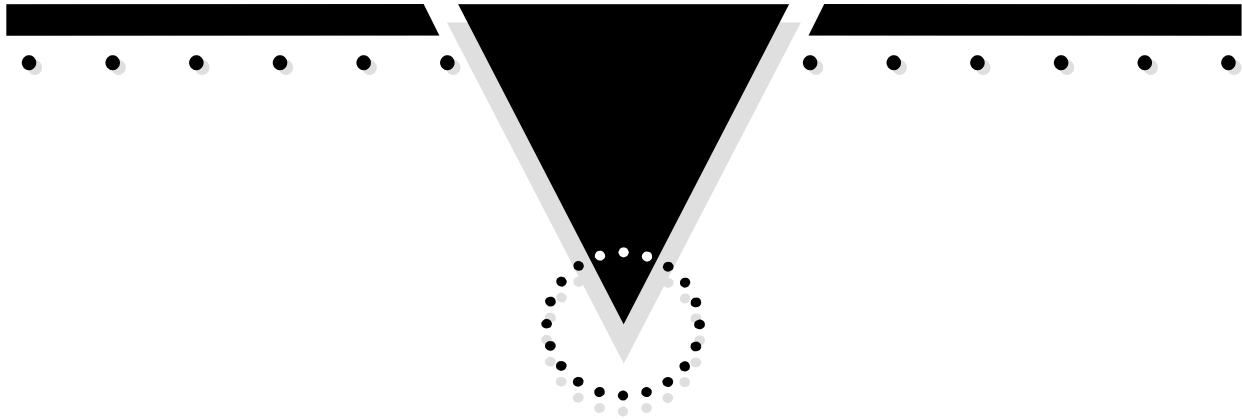
CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/01/23		220		202306	301-51300-42000		MAIL BUD COPIES OF AP	*	2.46		
8/01/23		220A		202308	301-51300-34000		MANAGEMENT FEES AUG23	*	3,094.33		
8/01/23		220A		202308	301-51300-34200		WEBSITE ADMIN AUG23	*	83.33		
8/01/23		220A		202308	301-51300-34100		INFORMATION TECH AUG23	*	150.00		
8/01/23		220A		202308	301-51300-51000		OFFICE SUPPLIES AUG23	*	6.42		
8/01/23		220A		202308	301-51300-42000		POSTAGE AUG23	*	120.27		
8/01/23		220A		202308	300-13100-10300		POSTAGE AUG23	*	6.33		
8/01/23		220A		202308	301-51300-47000		COPIES AUG23	*	20.55		
GOVERNMENTAL MANAGEMENT SERVICES										3,805.77	002408
8/24/23	00148	8/03/23	340304	202307	302-53600-46300		WATER PLANT INSPECT JUL23	*	348.75		
8/03/23		340304		202307	300-13100-10300		WATER PLANT INSPECT JUL23	*	116.25		
8/03/23		340355		202307	302-53600-46300		SEWER PLANT INSPECT JUL23	*	5,010.57		
8/03/23		340355		202307	300-13100-10300		SEWER PLANT INSPECT JUL23	*	1,670.19		
GENERAL UTILITIES										7,145.76	002409
8/24/23	00016	7/31/23	11410	202307	302-53600-46100		TRIMMING/SPRAYING/ROUNDUP	*	60.58		
7/31/23		11410		202307	300-13100-10300		TRIMMING/SPRAYING/ROUNDUP	*	242.32		
JP LANDSCAPING MANAGEMENT										302.90	002410
8/24/23	00101	7/31/23	10002837	202307	302-53600-12000		LABOR SERVICES JUL23	*	719.53		
MISSION INN RESORT & CLUB										719.53	002411
8/24/23	00002	5/31/23	07371348	202305	301-51300-48000		NOTICE OF MEETING	*	200.75		
ORLANDO SENTINEL										200.75	002412
8/24/23	00139	6/20/23	2023-147	202306	302-53600-46000		WTR LINE RPR/RPLC DRIVEWAY	*	7,500.00		
PAQCO, INC. DBA PAQUETTE COMPANY										7,500.00	002413
CTLW CTL LK W&S TVISCARRA											

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/24/23	00151	7/28/23 8667	202307 302-53600-46000	AIR HEADER COUPLING LEAK	*	364.00	
		8/03/23 8729	202307 300-13100-10300	FRAC TANK RENTAL JUL23	*	1,225.36	
							1,589.36 002414

8/24/23	00138	8/23/23 08232023	202308 300-22000-10100	DEPOSIT REFUND LOT #96	*	2,137.50	
		8/23/23 08232023	202308 300-22000-10100	DEPOSIT REFUND LOT #112	*	2,137.50	
							4,275.00 002415

						TOTAL FOR BANK A	172,604.10
						TOTAL FOR REGISTER	172,604.10

SECTION 2



**Central Lake
Community Development District**

Unaudited Financial Reporting

July 31, 2023



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

CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT
Balance Sheet - All Fund Types and Accounts Groups
July 31, 2023

	Governmental Fund Types		Totals 2023
	Water & Sewer Fund	RAM Revenue Fund	
<u>ASSETS</u>			
<u>Cash</u>			
Operating Account	\$347,359	\$37,674	\$385,033
State Board of Administrative	\$2,056	\$10,756	\$12,812
Accounts Receivable	\$42,788	\$7,841	\$50,629
Plant and Equipment	---	\$92,076	\$92,076
Due from Other	\$20	---	\$20
Due from RAM	\$15,091	---	\$15,091
Due from THIH - Lot Closings	---	---	---
Due from THIH - Boondocks	---	---	---
Due from THIH - School	---	---	---
Due from THIH - Bishop's Gate	\$17,366	---	\$17,366
Due from Mission Carmel	\$9,525	---	\$9,525
TOTAL ASSETS	\$434,204	\$148,347	\$582,551
<u>LIABILITIES</u>			
Accounts Payable	\$25,323	---	\$25,323
Due to Water & Sewer	---	\$15,091	\$15,091
<u>Fund Equity and Other Credits</u>			
Retained Earnings			
Invested in Capital Assets	---	\$92,075	\$92,075
Unreserved	\$408,881	\$41,181	\$450,063
TOTAL LIABILITIES & FUND EQUITY & OTHER CREDITS	\$434,204	\$148,347	\$582,551

CENTRAL LAKE

Community Development District

Water & Sewer Fund

Statement of Revenues & Expenditures
For Period Ending July 31, 2023

	Adopted Budget	Prorated Budget Thru 7/31/23	Actual Thru 7/31/23	Variance
Revenues:				
Water Revenue	\$170,000	\$141,667	\$174,995	\$33,328
Sewer Revenue	\$189,813	\$158,178	\$159,559	\$1,381
Wholesale Sewer Revenue - Lot Closings	\$69,926	\$58,272	\$62,784	\$4,512
Wholesale Sewer Revenue - Boondocks	\$3,888	\$3,240	\$3,240	\$0
Wholesale Sewer Revenue - School	\$4,000	\$3,333	\$4,390	\$1,057
Wholesale Sewer Revenue - Bishop's Gate	\$23,155	\$23,155	\$23,155	\$0
Wholesale Sewer Revenue - Carmel	\$17,921	\$18,474	\$18,474	\$0
Mission Inn Irrigation	\$10,000	\$8,333	\$7,661	(\$673)
Las Colinas H.O.A. (Irrigation)	\$40,000	\$33,333	\$25,858	(\$7,476)
Miscellaneous Income (Activation Fees)	\$2,500	\$2,084	\$4,150	\$2,066
CIAC/Meter Fees	\$25,000	\$20,833	\$215,768	\$194,934
Interest	\$0	\$0	\$92	\$92
Total Revenues	\$556,204	\$470,903	\$700,125	\$229,222
Expenditures:				
<u>Administrative</u>				
Engineering	\$3,500	\$2,917	\$500	\$2,417
Attorney	\$5,000	\$4,167	\$690	\$3,477
Annual Audit	\$3,600	\$3,600	\$0	\$3,600
Management Fees	\$37,132	\$30,943	\$30,943	(\$0)
Information Technology	\$1,800	\$1,500	\$1,500	\$0
Website Maintenance	\$1,000	\$833	\$833	\$0
Telephone	\$25	\$21	\$0	\$21
Postage	\$1,750	\$1,458	\$1,379	\$79
Insurance	\$4,110	\$4,110	\$3,679	\$431
Printing & Binding	\$350	\$292	\$135	\$157
Legal Advertising	\$1,500	\$1,250	\$201	\$1,049
Property Taxes	\$1,300	\$1,300	\$1,089	\$211
Office Supplies	\$500	\$417	\$155	\$262
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
Miscellaneous	\$3,500	\$2,917	\$334	\$2,583
Total Administrative	\$65,242	\$55,899	\$41,613	\$14,286
<u>Operations</u>				
Labor	\$8,634	\$7,195	\$7,195	(\$0)
Electricity	\$125,000	\$104,167	\$133,419	(\$29,253)
Sludge Pumping	\$25,000	\$20,833	\$18,850	\$1,983
Plant Lease	\$188,780	\$157,317	\$136,591	\$20,726
Repairs	\$20,000	\$16,667	\$41,158	(\$24,491)
Mowing	\$2,000	\$1,667	\$1,002	\$664
Backup Fuel	\$334	\$278	\$0	\$278
Dues & Licenses	\$2,500	\$2,083	\$147	\$1,936
Utility Maintenance	\$98,290	\$81,908	\$72,818	\$9,090
Contingency	\$0	\$0	\$0	\$0
Property Insurance	\$6,925	\$6,925	\$6,237	\$689
Chemicals	\$13,500	\$11,250	\$6,067	\$5,183
Capital Outlay	\$0	\$0	\$21,083	(\$21,083)
Total Maintenance	\$490,963	\$410,290	\$444,567	(\$34,277)
Total Expenditures	\$556,205	\$466,189	\$486,180	(\$19,991)
Excess Revenues (Expenditures)	(\$0)		\$213,945	
Fund Balance - Beginning	\$0		\$194,936	
Fund Balance - Ending	(\$0)		\$408,881	

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

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Total
Revenues:													
Water Revenue	\$16,368	\$13,947	\$11,591	\$12,730	\$13,635	\$21,465	\$21,557	\$22,186	\$21,119	\$20,398	\$0	\$0	\$174,995
Sewer Revenue	\$15,794	\$15,904	\$15,904	\$15,904	\$15,904	\$15,904	\$16,030	\$16,030	\$16,030	\$16,030	\$0	\$0	\$159,559
Wholesale Sewer Revenue - Lot Closings	\$6,163	\$6,211	\$6,235	\$6,235	\$6,235	\$6,259	\$6,283	\$6,307	\$6,379	\$6,475	\$0	\$0	\$62,784
Wholesale Sewer Revenue - Boondocks	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$0	\$0	\$3,240
Wholesale Sewer Revenue - School	\$325	\$549	\$862	\$235	\$532	\$330	\$610	\$515	\$297	\$134	\$0	\$0	\$4,390
Wholesale Sewer Revenue - Bishop's Gate	\$5,789	\$0	\$0	\$0	\$0	\$0	\$0	\$17,366	\$0	\$0	\$0	\$0	\$23,155
Wholesale Sewer Revenue - Carmel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,474	\$0	\$0	\$0	\$0	\$18,474
Mission Inn Irrigation	\$333	\$800	\$909	\$1,084	\$878	\$934	\$974	\$931	\$429	\$388	\$0	\$0	\$7,661
Las Colinas H.O.A. (Irrigation)	\$1,834	\$2,386	\$2,508	\$2,730	\$2,439	\$2,504	\$2,737	\$2,847	\$2,609	\$3,264	\$0	\$0	\$25,858
Miscellaneous Income (Activation Fees)	\$248	\$80	\$175	\$133	\$191	\$184	\$14	\$2,166	\$366	\$594	\$0	\$0	\$4,150
CIAC/Capacity Fees	\$19,646	\$36,338	\$0	\$2,138	\$72,146	\$14,963	\$4,275	\$17,100	\$2,138	\$47,025	\$0	\$0	\$215,768
Interest	\$7	\$9	\$10	\$10	\$10	\$10	\$8	\$9	\$9	\$9	\$0	\$0	\$92
Total Revenues	\$66,831	\$76,547	\$38,518	\$41,522	\$112,294	\$63,004	\$52,812	\$104,257	\$49,699	\$94,642	\$0	\$0	\$700,125
Expenditures:													
Administrative													
Engineering	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Attorney	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$690	\$0	\$0	\$0	\$0	\$690
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fees	\$3,094	\$3,094	\$3,094	\$3,094	\$3,094	\$3,094	\$3,094	\$3,094	\$3,094	\$3,094	\$0	\$0	\$30,943
Information Technology	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$0	\$0	\$1,500
Website Maintenance	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$833
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$143	\$134	\$132	\$138	\$151	\$114	\$194	\$125	\$130	\$118	\$0	\$0	\$1,379
Insurance	\$3,679	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,679
Printing & Binding	\$0	\$13	\$18	\$9	\$0	\$16	\$14	\$13	\$26	\$25	\$0	\$0	\$135
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$201	\$0	\$0	\$0	\$0	\$201
Property Taxes	\$0	\$1,089	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,089
Office Supplies	\$6	\$6	\$6	\$24	\$6	\$6	\$6	\$6	\$82	\$6	\$0	\$0	\$155
Dues, Licenses & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Miscellaneous	\$67	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$246	\$6	\$0	\$0	\$334
Total Administrative	\$7,898	\$4,577	\$3,491	\$3,499	\$3,485	\$3,464	\$3,542	\$4,363	\$3,812	\$3,483	\$0	\$0	\$41,613
Maintenance													
Labor	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$0	\$0	\$7,195
Electricity	\$12,798	\$11,276	\$12,347	\$14,818	\$15,347	\$13,843	\$13,837	\$12,967	\$12,182	\$14,004	\$0	\$0	\$133,419
Sludge Pumping	\$0	\$0	\$0	\$5,655	\$0	\$0	\$0	\$0	\$5,655	\$7,540	\$0	\$0	\$18,850
Plant Lease	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$13,659	\$0	\$0	\$136,591
Repairs	\$897	\$1,037	\$3,025	\$1,435	\$751	\$4,375	\$3,069	\$1,929	\$10,675	\$13,966	\$0	\$0	\$41,158
Mowing	\$61	\$0	\$380	\$61	\$0	\$0	\$441	\$0	\$0	\$61	\$0	\$0	\$1,002
Backup Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues & Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$147	\$0	\$0	\$0	\$147
Utility Maintenance	\$5,117	\$5,591	\$6,185	\$11,724	\$5,243	\$8,355	\$6,168	\$7,862	\$11,215	\$5,359	\$0	\$0	\$72,818
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Insurance	\$6,237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,237
Chemicals	\$2,373	\$2,558	\$1,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,067
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$21,083	\$0	\$0	\$0	\$0	\$0	\$0	\$21,083
Total Maintenance	\$41,860	\$34,840	\$37,452	\$48,071	\$35,720	\$62,034	\$37,892	\$37,136	\$54,253	\$55,308	\$0	\$0	\$444,567
Total Expenditures	\$49,758	\$39,417	\$40,943	\$51,570	\$39,205	\$65,498	\$41,434	\$41,499	\$58,065	\$58,791	\$0	\$0	\$486,180
Excess Revenues (Expenditures)	\$17,073	\$37,130	(\$2,425)	(\$10,048)	\$73,089	(\$2,494)	\$11,378	\$62,758	(\$8,366)	\$35,851	\$0	\$0	\$213,945

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

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Total
Revenues:													
Lot Closings	\$6,163	\$6,211	\$6,235	\$6,235	\$6,235	\$6,259	\$6,283	\$6,307	\$6,379	\$6,475	\$0	\$0	\$62,784
Boondocks	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$324	\$0	\$0	\$3,240
School	\$325	\$549	\$862	\$235	\$532	\$330	\$610	\$515	\$297	\$134	\$0	\$0	\$4,390
Bishop's Gate	\$5,788	\$0	\$0	\$0	\$0	\$0	\$0	\$17,366	\$0	\$0	\$0	\$0	\$23,154
Camel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,474	\$0	\$0	\$0	\$0	\$18,474
Total Revenues	\$12,600	\$7,084	\$7,422	\$6,794	\$7,091	\$6,914	\$7,218	\$42,987	\$7,000	\$6,934	\$0	\$0	\$112,043

CENTRAL LAKE
Community Development District

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

	Type	Date	Check#	Beginning Balance	Billing Usage	Payment Received	Balance
Venezia	Beginning Balance	10/01/22		\$0.00			\$0.00
	October Billing	10/17/22			\$6,163.20		\$6,163.20
	Payment - Oct.22	11/04/22	34842			(\$6,163.20)	\$0.00
	November Billing	11/16/22			\$6,211.20		\$6,211.20
	Payment - Nov.22	11/30/22	34887			(\$6,211.20)	\$0.00
	December Billing	12/15/22			\$6,235.20		\$6,235.20
	Payment - Dec.22	12/29/22	34974			(\$6,235.20)	\$0.00
	January Billing	01/19/23			\$6,235.20		\$6,235.20
	Payment - Jan.23	01/31/23	35035			(\$6,235.20)	\$0.00
	February Billing	02/16/23			\$6,235.20		\$6,235.20
	Payment - Feb.23	02/28/23	35089			(\$6,235.20)	\$0.00
	March Billing	03/16/23			\$6,259.20		\$6,259.20
	Payment - Mar.23	03/31/23	35140			(\$6,259.20)	\$0.00
	April Billing	04/17/23			\$6,283.20		\$6,283.20
	Payment - Apr.23	04/28/23	35208			(\$6,283.20)	\$0.00
	May Billing	05/17/23			\$6,307.20		\$6,307.20
	Payment - May 23	06/15/23	35285			(\$6,307.20)	\$0.00
	June Billing	06/15/23			\$6,379.20		\$6,379.20
	Payment - Jun.23	06/29/23	35328			(\$6,379.20)	\$0.00
	July Billing	07/14/23			\$6,475.20		\$6,475.20
	Payment - Jul.23	07/27/23	35382			(\$6,475.20)	\$0.00
	Total Venezia				\$0.00	\$62,784.00	(\$62,784.00)	$0.00
Boondocks	Beginning Balance	10/01/22		\$0.00			\$0.00
	October Billing	10/17/22			\$324.00		\$324.00
	Payment - Oct.22	11/04/22	34842			(\$324.00)	\$0.00
	November Billing	11/16/22			\$324.00		\$324.00
	Payment - Nov.22	11/30/22	34887			(\$324.00)	\$0.00
	December Billing	12/15/22			\$324.00		\$324.00
	Payment - Dec.22	12/29/22	34974			(\$324.00)	\$0.00
	January Billing	01/19/23			\$324.00		\$324.00
	Payment - Jan.23	01/31/23	35035			(\$324.00)	\$0.00
	February Billing	02/16/23			\$324.00		\$324.00
	Payment - Feb.23	02/28/23	35089			(\$324.00)	\$0.00
	March Billing	03/16/23			\$324.00		\$324.00
	Payment - Mar.23	03/31/23	35140			(\$324.00)	\$0.00
	April Billing	04/17/23			\$324.00		\$324.00
	Payment - Apr.23	04/28/23	35208			(\$324.00)	\$0.00
	May Billing	05/17/23			\$324.00		\$324.00
	Payment - May 23	06/15/23	35285			(\$324.00)	\$0.00
	June Billing	06/15/23			\$324.00		\$324.00
	Payment - Jun.23	06/29/23	35328			(\$324.00)	\$0.00
	July Billing	07/14/23			\$324.00		\$324.00
	Payment - Jul.23	07/27/23	35382			(\$324.00)	\$0.00
	Total Boondocks				\$0.00	\$3,240.00	(\$3,240.00)	$0.00
ESE School	Beginning Balance	10/01/22		\$0.00			\$0.00
	October Billing	10/17/22			\$324.80		\$324.80
	Payment - Oct.22	11/04/22	34842			(\$324.80)	\$0.00
	November Billing	11/16/22			\$548.80		\$548.80
	Payment - Nov.22	11/30/22	34887			(\$548.80)	\$0.00
	December Billing	12/15/22			\$862.40		\$862.40
	Payment - Dec.22	12/29/22	34974			(\$862.40)	\$0.00
	January Billing	01/19/23			\$235.20		\$235.20
	Payment - Jan.23	01/31/23	35035			(\$235.20)	\$0.00
	February Billing	02/16/23			\$532.00		\$532.00
	Payment - Feb.23	02/28/23	35089			(\$532.00)	\$0.00
	March Billing	03/16/23			\$330.40		\$330.40
	Payment - Mar.23	03/31/23	35140			(\$330.40)	\$0.00
	April Billing	03/16/23			\$610.40		\$610.40
	Payment - Mar.23	03/31/23	35140			(\$610.40)	\$0.00
	May Billing	05/17/23			\$515.20		\$515.20
	Payment - May 23	06/15/23	35285			(\$515.20)	\$0.00
	June Billing	06/15/23			\$296.80		\$296.80
	Payment - Jun.23	06/29/23	35328			(\$296.80)	\$0.00
	July Billing	07/14/23			\$134.40		\$134.40
	Payment - Jul.23	07/27/23	35382			(\$134.40)	\$0.00
	Total ESE School				\$0.00	\$4,390.40	(\$4,390.40)	$0.00
Bishop's Gate	Beginning Balance	10/01/22		(\$5,788.80)			(\$5,788.80)
	October - December Billing	10/01/22			\$5,788.80		\$0.00
	January - September Billing	05/16/23			\$17,366.40		\$17,366.40
Total ESE School				(\$5,788.80)	\$23,155.20	\$0.00	\$17,366.40
Carmel Condo Assoc	Beginning Balance	10/01/22		\$0.00			\$0.00
	Annual Billing	05/16/23			\$18,474.24		\$18,474.24
	1st Qtr. Payment	06/15/23	975273			(\$4,331.00)	\$14,143.24
	2nd Qtr. Payment	07/13/23	975277			(\$4,618.56)	\$9,524.68
	3rd Qtr. Payment	08/10/23	975286			(\$4,762.34)	\$4,762.34
Total ESE School				\$0.00	\$18,474.24	(\$13,711.90)	\$4,762.34
TOTAL				(\$5,788.80)	\$112,043.84	(\$84,126.30)	\$22,128.74

CENTRAL LAKE

Community Development District

Reservation & Maintenance Revenue Fund

Statement of Revenues & Expenditures

For Period Ending July 31, 2023

	Adopted Budget	Prorated Budget Thru 7/31/23	Actual Thru 7/31/23	Variance
<u>Revenues:</u>				
RAM Sewer Revenue	\$105,792	\$88,160	\$87,820	(\$340)
RAM Water Revenue	\$6,000	\$5,000	\$0	(\$5,000)
Misc/Penalty Revenue	\$0	\$0	\$197	\$197
Interest	\$50	\$42	\$480	\$438
Total Revenues	\$111,842	\$93,202	\$88,496	(\$4,705)
<u>Expenditures:</u>				
<u>Administrative</u>				
Attorney Fees	\$5,000	\$4,167	\$0	\$4,167
Postage	\$150	\$125	\$72	\$53
Insurance	\$4,110	\$4,110	\$3,679	\$431
Legal Advertising	\$0	\$0	\$0	\$0
Property Taxes	\$1,300	\$1,300	\$1,089	\$211
Misc/Bank Fees	\$500	\$417	\$0	\$417
<u>Field</u>				
Mowing	\$8,000	\$6,667	\$4,009	\$2,657
Repairs & Maintenance	\$26,000	\$21,667	\$16,401	\$5,265
Property Insurance	\$6,925	\$6,925	\$6,237	\$689
Refuse Service	\$1,600	\$1,333	\$1,582	(\$249)
Operating Supplies	\$8,500	\$7,083	\$0	\$7,083
Permits	\$5,000	\$4,167	\$0	\$4,167
Utility Maintenance	\$32,763	\$27,303	\$24,273	\$3,030
Capital Outlay	\$52,958	\$44,132	\$22,133	\$21,998
Total Expenditures	\$152,806	\$129,394	\$79,476	\$49,919
Excess Revenues (Expenditures)	(\$40,964)		\$9,021	
Fund Balance - Beginning	\$40,964		\$32,161	
Fund Balance - Ending	\$0		\$41,181	

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

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Total
Revenues:													
RAM Revenue	\$8,792	\$8,788	\$8,784	\$8,784	\$8,784	\$8,784	\$8,784	\$8,780	\$8,776	\$8,764	\$0	\$0	\$87,820
Misc/Penalty Revenue	\$0	\$8	\$0	\$12	\$20	\$32	\$1	\$48	\$0	\$76	\$0	\$0	\$197
Interest	\$37	\$45	\$51	\$54	\$51	\$54	\$44	\$47	\$47	\$49	\$0	\$0	\$480
Total Revenues	\$8,829	\$8,841	\$8,835	\$8,850	\$8,855	\$8,870	\$8,829	\$8,875	\$8,823	\$8,889	\$0	\$0	\$88,496
Expenditures:													
<u>Administrative</u>													
Attorney Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$8	\$7	\$7	\$7	\$8	\$6	\$10	\$7	\$7	\$6	\$0	\$0	\$72
Insurance	\$3,679	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,679
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	\$0	\$1,089	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,089
Misc/Bank Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administrative	\$3,687	\$1,096	\$7	\$7	\$8	\$6	\$10	\$7	\$7	\$6	\$0	\$0	\$4,841
<u>Maintenance</u>													
Mowing	\$242	\$0	\$1,520	\$242	\$0	\$0	\$1,762	\$0	\$0	\$242	\$0	\$0	\$4,009
Repairs & Maintenance	\$1,342	\$4,658	\$1,342	\$1,342	\$1,212	\$1,342	\$1,298	\$1,342	\$1,298	\$1,225	\$0	\$0	\$16,401
Property Insurance	\$6,237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,237
Refuse Service	\$158	\$158	\$158	\$158	\$158	\$158	\$158	\$158	\$158	\$158	\$0	\$0	\$1,582
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utility Maintenance	\$1,706	\$1,864	\$2,062	\$3,908	\$1,748	\$2,785	\$2,056	\$2,621	\$3,738	\$1,786	\$0	\$0	\$24,273
Capital Outlay	\$5,242	\$5,590	\$2,501	\$8,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,133
Total Maintenance	\$14,926	\$12,271	\$7,583	\$14,450	\$3,118	\$4,285	\$5,275	\$4,120	\$5,195	\$3,412	\$0	\$0	\$74,635
Total Expenditures	\$18,613	\$13,367	\$7,590	\$14,458	\$3,126	\$4,291	\$5,285	\$4,127	\$5,202	\$3,419	\$0	\$0	\$79,476
Excess Revenues (Expenditures)	(\$9,783)	(\$4,526)	\$1,245	(\$5,608)	\$5,730	\$4,579	\$3,544	\$4,748	\$3,621	\$5,470	\$0	\$0	\$9,021

SECTION 3

**NOTICE OF MEETINGS
CENTRAL LAKE COMMUNITY
DEVELOPMENT DISTRICT
Fiscal Year 2024**

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

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

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

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

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