

*Central Lake Community
Development District*

Agenda

June 14, 2024

AGENDA

Central Lake

Community Development District

219 E. Livingston Street, Orlando FL, 32801

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

June 7, 2024

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 14, 2024 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. Organizational Matters
 - A. Administration of Oaths of Office to Newly Elected Board Members
 - B. Consideration of Resolution 2024-01 Canvassing and Certifying the Results of the Landowners' Election
 - C. Election of Officers
 - D. Consideration of Resolution 2024-02 Electing Officers
4. Approval of Minutes of the September 1, 2023 Board of Supervisors Meeting and Acceptance of the Minutes of the November 3, 2023 Landowners' Meeting
5. Ratification of Agreement with Alternative Power Solutions, Inc. to Provide Preventative Maintenance and Demand Services for District Equipment
6. Consideration of Resolution 2024-03 Approving the Proposed Fiscal Year 2025 Budget and Setting a Public Hearing
7. Consideration of Proposed FY2025 Rate Schedule and Setting Rate Hearing
8. Presentation of Frozen Grove WWTP Excess Capacity Analysis
9. Review and Acceptance of Fiscal Year 2022 Audit Report
10. 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
 - iv. Form 1 Filing Reminder – Due July 1st / CDD Ethics Training Requirement
11. Supervisors Requests
12. Other Business
13. Next Meeting Date
14. 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

SECTION III

SECTION A

RESOLUTION 2024-01

**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 3, 2023**, 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>Katie Beucher</u>	<u>25</u>	4-Year Term
<u>Michael Clary</u>	<u>25</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 14th day of June, 2024.

Secretary/ Assistant Secretary

Chairman/Vice Chairman

SECTION D

RESOLUTION 2024-02

**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 14, 2024** 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
_____	Assistant Treasurer
_____	Secretary
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary

PASSED AND ADOPTED THIS 14th DAY OF JUNE, 2024.

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 1, 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
Heather Miller	Assistant Secretary
Daniel Parks	Assistant Secretary

Also present were:

George Flint	District Manager
Kevin Stone	District Counsel
Several Residents	

The following is a summary of the minutes and actions taken at the September 1, 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.

Mr. Flint stated since we have a few members of the public here I would like to give an overview of the District. The Central Lake Community Development District was established by Lake County pursuant to Chapter 190, in 2001 and the primary purpose of the District is to provide central water and sewer service. The boundaries of the CDD are limited but the service area that the CDD serves is through an interlocal agreement with Lake County and there is also a service agreement with the Town of Howey in the Hills that provides the authorization to serve properties in Howey in the Hills and also what is called their 180 service area, which is their service area. Community Development Districts in general are called limited purpose special Districts, they are government entities with limited powers. We don't have police powers, permitting, planning or zoning; primarily their role is to own, finance, maintain, operate public infrastructure. That can vary from CDD to CDD, there are over 1,000 community development

Districts in the State of Florida. As far as being a government entity there are definite benefits because all the same concepts that apply to city and county commissions, school boards apply to Board Members of Community Development Districts. They are subject to government in the sunshine law, public records law, ethics laws that apply to public officials. There are protections as far as requiring annual independent audits, bidding requirements, all the requirements that a government would have to follow, Community Development Districts have to as well. There are financial disclosures required to be filed annually by the Board Members to the commission on ethics. Community Development Districts are governed by a five-member Board of Supervisors and that is specified in 190, how many there are and how they are elected. In this case because most of the service area for the CDD is outside the boundaries of the actual CDD and it is commercial it is always going to be a landowner elected situation with the Board Members. The CDD in this case not only serves properties within the Mission Inn, we serve Bishops Gate, Venezia, Boondocks Restaurant, town hall, the library, doctors office, the ESE School are all provided service by the Central Lake CDD. It is not just Las Colinas there is a larger service area served by the District. This CDD as opposed to other CDDs you may hear about like the Villages has not issued bonds and not imposed assessments to pay debt service, it is not funding roads and stormwater and amenities, it is just focused on water and sewer.

Mr. Flint introduced himself, the District Counsel and the three Board Members present.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Cruz stated I'm glad to see the issue of ethics has been raised where everybody is going to have to have ethics training starting next year.

There are not many government entities that don't have voter representation of the people they serve. I would like to ask later on how many CDDs you work with are structured such that they have no residents within their District. The Villages had an issue about 10 years ago regarding a determination by the IRS that their bond issues were not tax free because they do not have representative voters. I question if this is a government entity and not an arm of the declarant.

The website has outdated information, if anyone wanted to reach the Board it is still listed as here at Mission Inn. I will be addressing later on maybe through legislative reach to see how this could be addressed to get us representation.

Mr. Albanese stated I was gone for a week but the water turned on because a part was broken and I don't like the fact that you pay 10 times the amount when you reach certain levels. I understand you are trying to curb the amount of usage, however there is a difference between someone who overuses versus someone who has an accident. You are being penalized at the higher rate. I travel and it has happened a couple of times and it is difficult to find someone to fix the irrigation system and I now have to have a new one put in. I would like to address the rates and how they escalate and see how the numbers were determined. Other utilities have provisions in the event there is an issue they either pay the lower rate or they are not charged for that based on prior use.

THIRD ORDER OF BUSINESS**Approval of the Minutes of the May 23, 2023 Meeting**

On MOTION by Mr. Beucher seconded by Ms. Miller with all in favor the minutes of the May 23, 2023 meeting were approved subject to verification of numbers from Park Square.
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FOURTH ORDER OF BUSINESS**Public Hearing to Consider Resolution 2023-03 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations**

On MOTION by Mr. Beucher seconded by Ms. Miller with all in favor the public hearing was opened.
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Ms. Cruz asked does this budget include a rate increase. The water was shut off to the community areas and we had to replace a lot of plants. I'm not sure why that would have been done or if it relates in computing the budget. It shows the conflict of interest in having someone who is the declarant the president of the community HOA, the Chairman of the CDD and the owner of the land that the CDD leases. There is an intertwined relationship with the Beucher family that is concerning. It appears that certain things are manipulated that we are not able to keep the CDD budget within reason because of personal interests.

Mr. Flint stated in your agenda is the proposed budget for Fiscal Year 2024, which starts on October 1, 2023 and runs through September 30, 2024. We have updated your projected revenue based on current year projections. We have actuals through the end of July and projected the revenue for next year; we recognize a carry forward of \$66,000. There is no proposed rate

increase included in this budget, if there were we would have to go through a public hearing process to include a rate hearing as part of this process.

The administrative expenses have not changed much, there is a proposed increase in the management fee and that is included in the proposed budget. The operational expenses we are recognizing a capital outlay line item there and is really a contingency line item. We have increased some of the other line items to recognize our actual expenses...Now that the new sewer plant is operational our operating expenses have increased as a result. You have seen this previously when you approved the proposed budget and set the hearing for today.

If the Board has no questions, I would like Counsel to address the conflict of interest issue.

Mr. Stone stated I don't know the details of the HOA and who is on the Board. I do know that specifically under the statute it is not a conflict of interest with the property owners and landowner elected Board to be the members of the Board. CDDs have a special exception for that circumstance under Chapter 190, there is also some language in the Florida Code of Ethics, Chapter 112 that talks about voting conflicts being removed as an issue in the event of a landowner elected Board. Part of that is just the practical nature of CDDs, they are formed in conjunction with development and often the only person who is a landowner is the developer at the time of their formation. There is no conflict relating to the employment or affiliation of a CDD Board Member with the landowner.

The new requirement for ethics training came out of Tallahassee, the requirement is new but that doesn't mean the code of ethics didn't apply to this Board and other CDD Boards before now. This thing that happens January 1, 2024 is a new reporting requirement where we have to check a box on the financial disclosure form certifying that we have taken four hours of training every year; that is what is new. They were not without ethics rules before or without ethics training before.

Mr. Beucher stated I have a concern with the repair line, it is down from actual and up from the 2023 budget. I don't know if you want to increase that to be on the safe side.

Mr. Flint asked if you want to increase that, then decrease the capital outlay line?

Mr. Beucher stated I would.

Mr. Flint stated we have Resolution 2023-03 and the budget will be attached to that reflecting the change with an increase in repairs to \$45,000 and decrease in capital outlay to \$40,000.

On MOTION by Mr. Parks seconded by Ms. Miller with all in favor Resolution 2023-03 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations was approved.

On MOTION by Ms. Miller seconded by Mr. Parks with all in favor the public hearing was closed.

FIFTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Stone stated I distributed a letter about the ethics training requirement and wanted to make sure you were aware of that and let you know that I am likely to provide an ethics training not just for this Board but for other Boards and I will let you know if and when that happens.

B. Engineer

There being none, the next item followed.

C. Manager

i. Approval of Check Register

Mr. Flint presented the check register from May 17, 2023 through August 25, 2023 in the amount of \$172,604.10.

On MOTION by Mr. Beucher seconded by Mr. Parks 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. There was no Board action required.

iii. Approval of Fiscal Year 2024 Meeting Schedule

On MOTION by Mr. Beucher seconded by Mr. Parks with all in favor the notice indicating that the Board will meet on an as needed basis in Fiscal Year 2024 was approved.

SIXTH ORDER OF BUSINESS

Supervisor's Requests

There being no changes, the next item followed.

SEVENTH ORDER OF BUSINESS

Other Business

Mr. Flint stated there were a couple items brought up during public comment. Does the Board want us to address some of those?

Mr. Beucher stated Kevin addressed the ethics. Did he answer your question?

Ms. Cruz responded no; he answered around my question. There may be an initial expectation that there is no conflict of interests with the landowners but that is not always the case. Just because there are requirements does not mean the Board is aware of those requirements.

Mr. Flint stated there is a question of the tax issue, it isn't necessarily the issue the Villages dealt with and isn't on point with Central Lake since we have not issued municipal bonds but there are a number of similar Community Development Districts in the state that are commercial in nature and those all have Boards that are landowner elected not elected through the general election process because there are no registered voters residing within the boundaries.

Ms. Cruz stated that is why I said they are not governmental, as you said they are commercial.

Mr. Flint stated I will not get into a debate, but commercial property owners are entitled to representation just like a residential owner is.

Mr. Stone stated I don't know the real numbers, but I think we can safely say there are hundreds of CDDs in the state that are elected by property owners and not by electors. That is not uncommon.

Mr. Flint stated it is a distinction between how the Board is elected, one vote per acre or transition into a general election process. It is not unusual for a utility to provide service to a service area and population that is not directly electing the Board that governs that utility. Look at OUC, GRU, Toho Water Authority those are all larger utilities, but a significant part of their service area is outside the boundaries of the government entity that they are associated with. It is very common in Florida for utilities to service outside the corporate limits of the government entity. The Town of Howey in the Hills provides service outside their city limits as well.

There were questions about the rates. Going into the current fiscal year there was a significant concern about high users and in Florida with water conservation the water management District and state agencies strongly encourage that you implement what is called a conservation rate and the conservation rate is basically the more you use the more you are going to pay on a per unit basis and the reason is to encourage conservation of water. The CDD under its consumptive use permit has a conservation rate structure. The Board decided to put in a super rate and that was the top tier of that conservation rate being high enough that those users who were using enough water to trigger that would have some incentive to change their habits and usage of irrigation and that sort of thing. I don't know that there are many utilities that don't have conservation rates and it is something that most consumptive use permits actually require. We were concerned that we were going to run into issues with exceeding our allowance under the consumptive use permit. The Board does not have an excessive usage policy, it is something they can consider in the future, there are other utilities that have a policy that defines the criteria when someone may have an irrigation break or something that causes excessive usage; they can consider putting a policy in place. I think they have heard your concerns and it is something they can consider in the future.

I appreciate you bringing up the website and we will take a look at that and make any updates that are needed.

EIGHTH ORDER OF BUSINESS**Next Meeting Date**

Mr. Flint stated I anticipate we will meet this fall at some point then in the spring for the proposed budget.

NINTH ORDER OF BUSINESS**Adjournment**

On MOTION by Ms. Miller seconded by Mr. Parks with all in favor the meeting adjourned at 8:38 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT
LANDOWNERS MEETING MINUTES

The Central Lake Community Development District landowners' meeting was held Friday, November 3, 2023 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

FIRST ORDER OF BUSINESS

Determination of Number of Voting Units Represented

Mr. Showe stated that Sewer & Water Plant Investments, LLC represented 27 voting units.

SECOND ORDER OF BUSINESS

Call to Order

Mr. Showe called the landowners meeting to order.

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, Mrs. Katie Beucher, Mr. Michael Clary and Mr. Daniel Parks.

FIFTH ORDER OF BUSINESS

Casting of Ballots

SIXTH ORDER OF BUSINESS

Tabulation of Ballots

Mr. Showe stated Mrs. Beucher and Mr. Clary each received 25 votes and Mr. Parks received 24 votes. Mrs. Beucher and Mr. Clary 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,

EIGHTH ORDER OF BUSINESS

Adjournment

Mr. Showe adjourned the landowners meeting.

SECTION V



Date Created: October 03, 2023

APS Agreement/Offer # 9034

Semi-Annual EPSS PMI Services

I. GENERAL

The following documents will serve as an agreement between **Central Lake Community Development, District 219 E. Livingston Street, Orlando FL 32801** and **Alternative Power Solutions, Inc** also referred to as **APS**. It will be the intent of **Alternative Power Solutions, Inc (APS)** to provide our “ZERO DEFECT” preventative maintenance and demand services for equipment listed. Preventative maintenance will be based on specifications found under **section IV**. as is provided by Alternative Power Solutions, Inc. and called EPSS (Emergency Power Supply System), published May, 2001. The inspection program meets or exceeds requirements for equipment as established by manufacturer or NFPA levels 1 and 2. All planned PMI will be performed on equipment and at intervals as described in **section V**. During this agreement, **APS**, will provide all planned PMI during normal business hours of Monday through Friday 7am to 5pm unless otherwise specified. Demand services will be invoiced at applicable rates as listed in **section V**. Only conditions, items and services listed are included as part of this agreement any deviation or addition will be billed at an additional fee.

APS will not be held directly or indirectly liable for any failure of equipment to function due to any acts of nature, abuse, neglect, theft, previous alterations, unauthorized modifications, OEM design flaws, third party, lack of fuel, fuel contaminations or overloads. **APS** will not assume any liabilities for failing to execute this agreement due to labor disputes, acts of the government or any reasonable acts beyond our control.

This agreement will remain in effect for a period of one year from the date of execution by an authorized owner representative and **APS**. **This agreement will automatically renew for a period of no more than 2 years at the same rate listed in section VI. On the anniversary date on the second year or 24 months, this contract will no longer be valid, a new contract will be proposed. This agreement may be terminated by either party providing a 30-day notice of cancellation letter. Payments are due “net 28 days” from date of service.**

II. QUALIFICATIONS

The following are the qualifications used by Alternative Power Solutions, Inc. in its delivery of services.

1. Operating a division that its sole business is the repair and service of emergency power generators.
2. Assign a project manager that has a minimum of 15 years’ experience as well a minimum of 360 hours of documented formal training in the repair and service of emergency generator systems. Project manager will be the primary point of contact and will coordinate all planned maintenance.
3. Assign technicians trained and qualified to match the level of service difficulties as established by Alternative Power Solutions, Inc. technician classification system and equipment failure/service codes.

III. INSURANCE The following are the minimum insurance policies held by Alternative Power Solutions, Inc. If your requirements are higher we would have to review on case by case bases to evaluate any additional cost incurred.

1. General Liability insurance policy with a \$ 1,000,000 combined single limit for each occurrence to include the following coverage: operations, products and completed operations, personal injury, contractual liability covering this contract and "X-C-U" Hazards, with error & omissions. \$2,000,000 general aggregate and \$5,000,000 excess umbrella each occurrence.
2. Auto Liability insurance which includes coverage for all owned, non-owned and rented vehicles with a \$ 1,000,000 combined single limit for each occurrence.
3. Workers compensation and employee's liability insurance covering all employees of the vendor and subcontractors as required by law.
4. Issue a certificate of insurance naming your company additional insured. ***Certain Endorsements are issued at an additional cost.***

IV. DEMAND SERVICES Demand services will be services required for emergency repairs. Emergency repairs will be established by facilities contract manager. On non-emergency repairs, (APS) will have 48 hrs to respond. The following guidelines will apply.

1. All labor rates will be as established sec. VI.
2. There is a maximum two hour or less response to site for qualified emergency calls. An emergency call is one that keeps the equipment from operating to its minimum ability to sustain life safety or critical loads only.
3. Parts for repairs to the engine, generator, controllers in both ATS and generator set and ATS contactor will be sold as new and be OEM only. No substitutions provided.
4. All follow up repairs based on discrepancies noted during the planned annual maintenance inspections will be submitted to the facilities contract administrator within 24 hrs of discrepancies being discovered for items that are not service affecting. Service affecting items such as those that place a unit out of service will be submitting prior to the close of business for that particular day.

The following items are part of the EPSS inspection program. All items will be performed as applicable under the inspection program in section (V) except for items marked with an asterisk (*) which are performed as part of the annual -major requirements, (O) optional (minor checks and items are also performed during major). Inspection will meet or exceed requirements for equipment as established by manufacturer or NFPA levels 1 and 2.

Minor Semi-Annual – Fuel System		
SA	1	Main tank level – check level and record.
SA	2	Water in system – utilizing water paste dip main tank.
SA	3	Condition of piping, vents – visually inspect condition of all fuel piping and vents.
SA	4	Condition of hoses – visually inspect all fuel connections for tightness, condition and all hoses for pliability and overall condition.

Minor Semi-Annual – Lubrication System		
SA	1	Level – verify that oil level is at appropriate level as indicated by dip stick located on engine.
SA	2	Crankcase breather - remove, inspect and clean.

Minor Semi-Annual – Cooling System		
SA	1	Level – visually inspect level inside radiator.
SA	2	Antifreeze protection level – test protection level of coolant and document.
SA	3	Inhibitor level – test level of inhibitor in coolant system and document.
SA	4	PH level test – test PH level of coolant system and document.

SA	7	Battery charging Amp/DC meter – record:
SA	8	Safety shutdowns – test and verify the operation of all shutdowns.
SA	9	Pre-safety shutdowns – test and verify the operation of all pre-safety shutdowns.
SA	10	Remote annunciator – test and verify the operation of all indicators, replacing indicator lamps as required.
SA	11	AC Voltage – record no load and loaded.
SA	12	Amperage – record A-ph, B-ph, C-ph.
SA	13	Hertz – record no load and loaded.

Minor Semi-Annual – Automatic Transfer Switch(s) – Customer authorization required at time of service

SA	1	Normal voltage monitor – check for proper pick-up and drop-out, record accordingly.
SA	2	Emergency voltage monitor – check for proper pick-up and drop-out, record accordingly.
SA	3	Time delay to start – verify operation and record time delay.
SA	4	Time delay to emergency – verify operation and record time delay.
SA	5	Time delay to normal – verify operation and record time delay.
SA	6	Delay neutral or in-phase monitor – verify operation.
SA	7	Status indicator lamps – verify operation and replace as required.
SA	8	Exerciser – verify operation and record “Day”, “Time” and “Length” of exercise.

Annual – Fuel System

A	1	Fuel filter(s) - replace all engine mounted fuel filters and/or water separator with new OEM or equivalent only.
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Annual – Lubrication System

A	1	Oil sample – obtain sample prior to replacing oil. Send sample to an authorized independent laboratory for analysis. Sample to include a minimum of the following requirements to determine condition of engine -- viscosity, total solids, total base number, oxidation, fuel dilution and antifreeze. Report with copy to client
A	2	Oil – replace crankcase, engine oil using new oil as recommended by the OEM.
A	3	Filter(s) – replace all engine mounted oil filters with new OEM or equivalent only.

Annual – Cooling System

A	1	Coolant filters – replace all engine mounted filters with new OEM or equivalent only.
A	2	Coolant sample.
A	3	Lube fan hub bearings.

Annual -- Exhaust System

A	1	Excessive back pressure – check engine back pressure, preferably under load and compare to OEM specs.
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Annual – Generator

A	1	Brushes, commutator, slip-rings – check wear, condition and polish as necessary.
A	2	Diodes, surge suppressor, isolators – inspect for proper mounting/tightness, remove grease build-up with di-electric spray.
A	3	Rotor, stator, exciter field and armature – visually inspect windings, connections and hardware.

A	4	Bearing – inspect for over-heating and grease as necessary.
A	5	Voltage regulator, breaker and fuses – inspect all mounting hardware and ohm across each pole/fuse, record accordingly.

Annual – Automatic Transfer Switch(s) – Customer authorization required at time of service		
A	1	All automatic transfer switches will be tested as part of the annual inspection.
A	2	Normal voltage monitor – check for proper pick-up and drop-out, record accordingly.
A	3	Emergency voltage monitor – check for proper pick-up and drop-out, record accordingly.
A	4	Time delay to start – verify operation and record time delay.
A	5	Time delay to emergency – verify operation and record time delay.
A	6	Time delay to normal – verify operation and record time delay.
A	7	Delay neutral or in-phase monitor – verify operation.
A	8	Status indicator lamps – verify operation and replace as required.
A	9	Exerciser – verify operation and record “Day”, “Time” and “Length” of exercise.

- end -

V. FEE SCHEDULES

Table 1. Equipment Listing, Quarterly Inspection Annual Fee and Demand (Service Call) rates

Unit Location	Unit Information	Kw	Semi-Annual Minor	Annual Major	Total Annual Fee
CLCDD - Mission 10400 County Road Howey-in-the-Hills 34717	WTP-PTS150	150	\$ 175.00	\$ 566.00	\$ 741.00
	WWTP-PTS250	250	\$ 175.00	\$ 638.00	\$ 813.00
This includes services as outlined in sec V labor, travel, oil and fuel filters, engine oil and waste removal with manifested disposal per EPA * Taxes not included* NO OTHER FEES ADDED TO PMI FEES					
Service Call: Standard Labor Rate – Monday through Friday 7:30 am to 4:30pm					\$ 98.00 per hr.
Service Call: Prime Labor Rate – Monday through Friday 4:30 PM through 12 AM Saturday 7:30AM through 12AM					\$ 147.00 per hr.
Service Call: Premium Labor Rate – Monday through Saturday from 12AM to 7:30 AM. All day Sunday and Legal Holidays					\$ 147.00 per hr.
Travel – Based on Port to Port with a 2.5 % fuel surcharge fee on total invoice					

GUARANTEES: All parts used on your equipment will be new and OEM or equivalent. All manufacturers' warranties will be extended including labor when applicable. All services performed by APS are guaranteed to be free of all defects or "ZERO DEFECTS". We will correct any problem that occurs that is related to poor workmanship within a reasonable time of work being completed. The most important guaranty will be your total satisfaction!!!

Offer is valid for 30 days unless noted otherwise. Terms and conditions: APS planned PMI and demand services agreement incorporated herein.

Customer or authorized agent-signatures: _____

Date: 11/2/23

PO: _____

George S. Flier
District Mng

This agreement can be incorporated as an exhibit into a US corporation or local government contract and signature would not be required. An approved customer may also authorize this offer without signature with a PO with company or government letterhead/logs.

Offer/Agreement provided and authorized by Efrain Rivera Authorized Representative of Alternative Power Solutions, Inc., Date: October 03, 2023.

SECTION VI

RESOLUTION 2024-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2024/2025 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, 2024, proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2024 and ending September 30, 2025 (“**Fiscal Year 2024/2025**”); 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 2024/2025 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 6, 2024

HOUR: 8:00 A.M.

LOCATION: Mission Inn Resort & Club
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 14th DAY OF JUNE, 2024.

ATTEST:

**CENTRAL LAKE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman/Vice Chairman

Exhibit A: Fiscal Year 2024/2025 Proposed Budget

Central Lake
Community Development District

Proposed Budget
FY2025



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Central Lake
Community Development District
Proposed Budget
FY2025
Water & Sewer Fund

	Adopted Budget	Actual Thru	Projected Next	Total Projected	Proposed Budget
	FY2024	5/31/24	4 Months	9/30/24	FY2025
Revenues:					
Water Revenue	\$ 215,000	\$ 158,790	\$ 92,000	\$ 250,790	\$ 268,345
Sewer Revenue	\$ 192,360	\$ 136,401	\$ 70,800	\$ 207,201	\$ 221,705
Wholesale Sewer Revenue - Lot Closings	\$ 79,142	\$ 59,626	\$ 32,717	\$ 92,342	\$ 98,150
Wholesale Sewer Revenue - Boondocks	\$ 3,888	\$ 2,592	\$ 1,296	\$ 3,888	\$ 3,888
Wholesale Sewer Revenue - School	\$ 5,000	\$ 2,413	\$ 1,019	\$ 3,432	\$ 3,500
Wholesale Sewer Revenue - BishopsGate	\$ 23,155	\$ 23,155	\$ -	\$ 23,155	\$ 23,155
Wholesale Sewer Revenue - Mission Carmel	\$ 17,921	\$ -	\$ -	\$ -	\$ -
Mission Inn Irrigation	\$ 9,000	\$ 3,481	\$ 1,576	\$ 5,057	\$ 9,000
Las Colinas HOA Irrigation	\$ 30,500	\$ 18,345	\$ 11,515	\$ 29,860	\$ 31,950
Miscellaneous Income	\$ 3,000	\$ 2,068	\$ 940	\$ 3,008	\$ 3,000
CIAC/Meter Fees	\$ 25,000	\$ 126,649	\$ -	\$ 126,649	\$ 54,891
Interest	\$ 100	\$ 78	\$ 40	\$ 118	\$ 100
Carry Forward Surplus	\$ 66,236	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 670,302	\$ 533,599	\$ 211,903	\$ 745,502	\$ 717,685
Expenditures:					
Administrative:					
Engineering Fees	\$ 3,500	\$ -	\$ 875	\$ 875	\$ 3,500
Attorney	\$ 5,000	\$ 4,022	\$ 1,006	\$ 5,028	\$ 6,000
Annual Audit	\$ 3,600	\$ -	\$ 3,600	\$ 3,600	\$ 3,600
Management Fees	\$ 39,360	\$ 26,240	\$ 13,120	\$ 39,360	\$ 42,500
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,890
Website Maintenance	\$ 1,200	\$ 800	\$ 400	\$ 1,200	\$ 1,260
Telephone	\$ 25	\$ -	\$ 10	\$ 10	\$ 25
Postage	\$ 1,750	\$ 982	\$ 600	\$ 1,582	\$ 1,750
Printing & Binding	\$ 350	\$ 20	\$ 130	\$ 150	\$ 350
Insurance	\$ 4,050	\$ 3,808	\$ -	\$ 3,808	\$ 4,190
Legal Advertising	\$ 1,500	\$ 595	\$ 906	\$ 1,500	\$ 1,500
Office Supplies	\$ 500	\$ 211	\$ 289	\$ 500	\$ 500
Other Current Charges	\$ 3,500	\$ 397	\$ 160	\$ 557	\$ 1,200
Property Taxes	\$ 1,300	\$ 1,056	\$ -	\$ 1,056	\$ 1,300
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative:	\$ 67,610	\$ 39,505	\$ 21,696	\$ 61,201	\$ 69,740
Operations:					
Property Insurance	\$ 9,355	\$ 5,883	\$ -	\$ 5,883	\$ 23,905
Electric	\$ 169,300	\$ 113,414	\$ 55,886	\$ 169,300	\$ 175,500
Backup Fuel	\$ 334	\$ -	\$ 150	\$ 150	\$ 334
Chemicals	\$ 13,500	\$ -	\$ 5,000	\$ 5,000	\$ 10,000
Dues, Licenses & Subscriptions	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Labor	\$ 8,634	\$ 5,756	\$ 2,878	\$ 8,634	\$ 8,634
Mowing	\$ 2,000	\$ 954	\$ 831	\$ 1,785	\$ 2,000
Plant Lease	\$ 188,780	\$ 109,273	\$ 79,636	\$ 188,909	\$ 175,383
Repairs & Maintenance	\$ 45,000	\$ 79,377	\$ 15,623	\$ 95,000	\$ 45,000
Sludge Pumping	\$ 25,000	\$ 25,267	\$ 10,000	\$ 35,267	\$ 40,000
Utility Maintenance	\$ 98,290	\$ 55,060	\$ 43,230	\$ 98,290	\$ 105,170
Capital Outlay	\$ 40,000	\$ 115,972	\$ 17,652	\$ 133,624	\$ 59,519
Total Operations:	\$ 602,693	\$ 510,955	\$ 233,386	\$ 744,342	\$ 647,945
Total Expenditures	\$ 670,302	\$ 550,461	\$ 255,082	\$ 805,543	\$ 717,685
Excess Revenues (Expenditures)	\$ -	\$ (16,862)	\$ (43,179)	\$ (60,041)	\$ (0)

**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 proposed monthly fee is \$45.05 per residential sewer account for customers connected to potable water and sewer service and \$51.48 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 proposed charges are as follows:

CIAC – Water	\$2,327.25
CIAC – Sewer	\$4,574.25
Meter Fee	\$533.66

INTEREST

Represents estimated interest from invested funds.

EXPENDITURES:

ADMINISTRATIVE:

ENGINEERING FEES

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.

CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT WATER & SEWER BUDGET

ATTORNEY FEES

The District's legal counsel, Stone & Gerken, P.A., 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.

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.

PRINTING & BINDING

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

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.

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.

OTHER CURRENT CHARGES

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

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 Commerce for \$175.

OPERATIONS:

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.

ELECTRIC

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

Account#	Address	Monthly Amount	Annual Amount
9100 8904 1731	26325 Avenida Las Colinas Lift	\$100	\$1,200
9100 8904 1905	10400 County Road 48, Wtr Trmt Plant	\$1,490	\$17,880
9100 8904 2097	26325 Avenida Las Colinas Sewer Plant	\$12,300	\$147,600
9100 8904 2295	10400 County Road 48, Waste Water Plant	\$150	\$1,800
9100 8904 2500	9251 Avenida San Pablo Lift Station	\$35	\$420
9100 8904 2675	26000 Avenida Las Colinas	\$150	\$1,800
	Contingency		\$4,800
Total			\$175,500

BACKUP FUEL

Represents estimated costs for purchase of fuel for back up generators.

CHEMICALS

The District purchases various chemicals used in conjunction with the wastewater treatment plant..

DUES & LICENSES

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

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

LABOR

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

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

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.

PLANT LEASE

The lease rent paid to Sewer & Water Plant Investments, LLC. Fee is paid as a fixed monthly amount of \$14,612.22, plus year end surplus revenues calculated based upon agreement with the District.

REPAIRS & MAINTENANCE

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

SLUDGE PUMPING

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

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.

CAPITAL OUTLAY

Represents estimated costs for capital outlay related expenses.

Central Lake

Community Development District

Proposed Budget

FY2025

Reservation & Maintenance Fund

	Adopted Budget FY2024	Actual Thru 5/31/24	Projected Next 4 Months	Total Projected 9/30/24	Proposed Budget FY2025
Revenues:					
RAM Sewer Revenue	\$ 104,976	\$ 68,960	\$ 33,968	\$ 102,928	\$ 101,616
Miscellaneous Income	\$ -	\$ 126	\$ 58	\$ 184	\$ -
Interest	\$ 600	\$ 410	\$ 200	\$ 610	\$ 600
Carry Forward Surplus*	\$ 22,557	\$ 16,595	\$ -	\$ 16,595	\$ 40,295
Total Revenues	\$ 128,133	\$ 86,091	\$ 34,226	\$ 120,317	\$ 142,511
Expenditures:					
Administrative:					
Attorney	\$ 5,000	\$ 4,022	\$ 1,006	\$ 5,028	\$ 6,000
Postage	\$ 150	\$ 44	\$ 32	\$ 76	\$ 150
Insurance	\$ 4,050	\$ 3,808	\$ -	\$ 3,808	\$ 4,190
Other Current Charges	\$ 500	\$ -	\$ 100	\$ 100	\$ 500
Property Taxes	\$ 1,300	\$ 1,056	\$ -	\$ 1,056	\$ 1,300
Total Administrative:	\$ 11,000	\$ 8,929	\$ 1,138	\$ 10,067	\$ 12,140
Operations:					
Property Insurance	\$ 9,355	\$ 5,883	\$ -	\$ 5,883	\$ 23,905
Mowing	\$ 8,000	\$ 3,816	\$ 3,324	\$ 7,140	\$ 8,000
Operating Supplies	\$ 7,500	\$ -	\$ 1,875	\$ 1,875	\$ 7,500
Permits	\$ 5,000	\$ -	\$ 3,500	\$ 3,500	\$ 5,000
Refuse Service	\$ 2,200	\$ 1,392	\$ 713	\$ 2,106	\$ 2,500
Repairs & Maintenance	\$ 26,000	\$ 5,110	\$ 5,000	\$ 10,110	\$ 26,000
Utility Maintenance	\$ 32,763	\$ 18,353	\$ 14,410	\$ 32,763	\$ 32,763
Capital Outlay	\$ 26,315	\$ -	\$ 6,578	\$ 6,578	\$ 24,703
Total Operations:	\$ 117,133	\$ 34,555	\$ 35,401	\$ 69,955	\$ 130,371
Total Expenditures	\$ 128,133	\$ 43,484	\$ 36,538	\$ 80,022	\$ 142,511
Excess Revenues (Expenditures)	\$ -	\$ 42,607	\$ (2,312)	\$ 40,295	\$ 0

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

REVENUES:

RAM REVENUE

The District adopted a Reservation and Maintenance Fee ("RAM Fee"). The proposed Sewer RAM fee is \$4.28 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, Stone & Gerken, P.A., 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.

OTHER CURRENT CHARGES

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

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**

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

OPERATIONS:

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.

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.

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.

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	\$192	\$2,298
	Contingency		\$202
Total			\$2,500

REPAIRS & MAINTENANCE

Represents all maintenance and repair work performed in the 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.

CAPITAL OUTLAY

Represents estimated costs for capital outlay expenses.

SECTION VII

Central Lake Community Development District
Fiscal Year 2025
Proposed Water and Wastewater Rate Schedule¹

User Rates, Fees & Charges	Proposed Water	Current Water	Proposed Wastewater	Current Wastewater
Retail Potable Water Usage Charge per 1,000 Gallons (per ERC) - monthly				
Block 1 Charge - <i>Minimum Charge</i>	0 - 8,600 gallons	\$ 20.19	18.87	
Block 2 Charge	8,601 - 20,000 gallons	\$ 3.77	3.52	
Block 3 Charge	20,001+ gallons	\$ 7.65	7.15	
Retail Wastewater Usage Charge (per ERC) - monthly				
Individually Metered Residential Service (Water & Wastewater Customers)			\$ 45.05	\$ 42.10
Individually Metered Residential Services (Wastewater Only Customers)			\$ 51.48	\$ 48.11
CIAC - Water	\$ 2,327.25	2,175.00		
CIAC - Wastewater			\$ 4,574.25	\$ 4,275.00
Reservation and Maintenance Fee⁴ - monthly	\$ 2.14	\$ 2.00	\$ 4.28	\$ 4.00
Meter Fee	\$ 533.66	\$ 498.75		
Meter Fee (Radio Read)				
3/4"	\$ 909.50	\$ 850.00		
1"	\$ 1,016.50	\$ 950.00		
Larger Meters = Cost + 15%	TBD	TBD		
Wholesale Potable Water Usage Charge per 1,000 Gallons² - monthly	\$ 2.21	\$ 2.21		
Mission Inn Wastewater Charge - monthly			\$ 4,633.29	\$ 4,330.18
Los Colinas Irrigation Water Charge - monthly - Minimum Charge	\$ 18.87	\$ 17.64		
Flat rate per 1,000 gallons	\$ 2.76	\$ 2.58		
Miscellaneous Fees and Charges				
	Fee			
Account Activation Fee - Initial	\$ 50.00			
Turn On/Turn Off Fees	\$ 150.00			
Illegal Connection Removal Fee	\$ 200.00			
Dishonored Check Fees				
Checks up to \$50.00	\$ 25.00			
\$50.01 to \$300.00	\$ 30.00			
\$300.01 to \$800.00	\$ 40.00			
\$800.01 and over	5% of face value			
Meter Testing Fee³	\$ 85.00			

¹All fees and charges for service are due and payable on the date indicated on the customers bill. An account shall be deemed delinquent 21 days from the date of the billing and shall accrue interest at the rate not to exceed eighteen percent (18%) compounded annually, or the maximum rate then permitted by law, whichever is greater. Delinquency may also result in the discontinuance of service and turn on/turn off charges.

²Pursuant to Section 7 of the Wholesale Wastewater Services Agreement Dated August 7, 2007.

³In the event the meter is found to be faulty, the fee will be refunded to the customer.

⁴Applies to undeveloped lands within CDD service area and undeveloped lands within the Town of Howey in the Hills subject to the Wholesale Wastewater Service Agreement Dated August 7, 2007. Fee is effective April 1, 2016.

SECTION VIII

Key Engineering Associates, Inc.

March 6, 2024

George S. Flint
District Manager
Central Lake Community Development District
219 East Livingston Street
Orlando, FL 32801

RE: Excess Capacity Analysis
Frozen Grove WWTP

Mr. Flint:

As you are aware, Sewer & Water Plant Investments, LLC leases the Frozen Grove WWTP to the Central Lake Community Development District.

Sewer & Water Plant Investments, LLC retained Key Engineering Associates, Inc. to conduct an excess capacity analysis on its Frozen Grove WWTP. The excess capacity analysis was completed on January 22, 2024. The Frozen Grove WWTP has a total permitted capacity of 870,000 gallons per day (gpd). The excess capacity analysis determined that the Frozen Grove WWTP presently has 413,210 gpd of excess capacity, which is immediately available for new customers to connect to the Frozen Grove WWTP.

Sincerely,
KEY Engineering Associates, Inc.

Keith A. Bachmann, P.E. #43760
Principal

Keith A. Bachmann, State of Florida
Professional Engineering License No. 43760

This item has been digitally signed and sealed by Keith A. Bachmann, P.E. on the date adjacent to the seal. Printed copies of this document are not considered signed and sealed and the signature must be verified on electronic copies.

4562 Rutledge Drive
Palm Harbor, FL 34685

keyengg@aol.com

Phone: (727) 781-1111

SECTION IX

Central Lake Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2022

Central Lake Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2022

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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

REPORT OF INDEPENDENT AUDITORS

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

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the business-type activities and Enterprise Fund of Central Lake Community Development District (the "District"), as of and for the year ended September 30, 2022, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the business-type activities and Enterprise Fund of Central Lake Community Development District as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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



To the Board of Supervisors
Central Lake Community Development District

In preparing the financial statements, management is required to evaluate 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 one year beyond the financial statement date, including currently known information that may raise substantial doubt thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. 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. Misstatements are considered material if there is a substantial likelihood that, 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.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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. Accordingly, no such opinion is expressed.
- 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.
- Conclude whether, in our judgement, 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 a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



To the Board of Supervisors
Central Lake Community Development District

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 30, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

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

*Berger Toombs Elam
Gaines & Frank*

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

November 30, 2023

**Central Lake Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

Assets

Total assets of the District at September 30, 2022 were \$3,135,537. Total assets decreased by \$(242,984) or (7.19)% from the prior fiscal year primarily due to a decrease in cash and investments. Total non-current assets net of depreciation was \$2,851,062.

Liabilities

Total liabilities of the District at September 30, 2022 were \$3,160,321, a decrease of \$(267,022) or (7.8)% decrease from the prior year. This decrease is primarily attributed to a decrease in other current liabilities at fiscal year-end.

**Central Lake Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2022.

- The District's total liabilities exceeded total assets by \$(24,784) (net position).
- The Enterprise Fund had \$712,786 in revenues and \$682,959 in expenses.

Financial Analysis of the District

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

Net Position

	Enterprise Fund	
	2022	2021
Current assets	\$ 284,475	\$ 504,685
Capital assets	<u>2,851,062</u>	<u>2,873,836</u> *
Total Assets	<u>3,135,537</u>	<u>3,378,521</u> *
Current liabilities	83,743	304,862
Non-current liabilities	<u>3,076,578</u>	<u>3,128,270</u> *
Total Liabilities	<u>3,160,321</u>	<u>3,433,132</u> *
Net Position		
Net investment in capital assets	131,118	92,075
Net position - unrestricted	<u>(155,902)</u>	<u>(146,686)</u> *
Total Net Position	<u>\$ (24,784)</u>	<u>\$ (54,611)</u> *

*Restated

The decrease in capital assets is related to depreciation/amortization exceeding the equipment additions in the current year.

The decrease in liabilities is related to the decrease in other current liabilities in the current year.

**Central Lake Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

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

Change in Net Position

	Enterprise Fund	
	2022	2021
Program Revenues		
Charges for services	\$ 593,515	\$ 610,755
General Revenues		
Investment earnings	177	239
Miscellaneous	119,094	115,075
Total Revenues	<u>712,786</u>	<u>726,069</u>
Expenses		
General government	171,000	95,422
Water and sewer	511,959	740,947 *
Total Expenses	<u>682,959</u>	<u>836,369</u>
Change in Net Position	29,827	(110,300)
Net Position - Beginning of Year	(54,611)	55,689 *
Net Position - End of Year	<u>\$ (24,784)</u>	<u>\$ (54,611)</u>

*Restated

The decrease in charges for services is primarily related to the decrease in sewer revenues in the current year.

The increase in miscellaneous revenues is due to more utility expansion fees collected in the current year.

The decrease in total expenses is related to decreases in repairs and maintenance and lease expenses in the current year.

**Central Lake Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets at September 30, 2022 and 2021.

<u>Description</u>	<u>Enterprise Fund</u>	
	<u>2022</u>	<u>2021</u>
Right-to-use asset, net	\$ 2,719,944	\$ 2,781,761 *
Equipment	204,062	125,506
Accumulated depreciation	<u>(72,944)</u>	<u>(33,431)</u>
Total Capital Assets (Net)	<u>\$ 2,851,062</u>	<u>\$ 2,873,836</u>

*Restated

The Enterprise Fund had depreciation/amortization of \$101,330 and additions of \$78,556.

Economic Factors and Next Year's Budget

Central Lake Community Development District does not expect any economic factors to have a significant effect on the financial position or results of operations of the water and sewer operation of the District in fiscal year 2023.

Request for Information

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

Central Lake Community Development District
STATEMENT OF NET POSITION – ENTERPRISE FUND
September 30, 2022

	Water and Sewer Fund
ASSETS	
Current Assets	
Cash	\$ 214,984
Investments	16,540
Accounts receivable	33,120
Prepaid expenses	19,831
Total Current Assets	<u>284,475</u>
Non-current Assets	
Capital assets, being depreciated:	
Right-to-use-asset, net	2,719,944
Equipment	204,062
Accumulated depreciation	<u>(72,944)</u>
Total Non-current Assets	<u>2,851,062</u>
Total Assets	<u>3,135,537</u>
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	26,592
Unearned revenues	5,789
Other current liabilities	25,000
Lease payable	26,362
Total Current Liabilities	<u>83,743</u>
Non-current Liabilities	
Lease payable	<u>3,076,578</u>
Total Liabilities	<u>3,160,321</u>
NET POSITION	
Net investment in capital assets	131,118
Unrestricted	<u>(155,902)</u>
Total Net Position	<u>\$ (24,784)</u>

See accompanying notes.

Central Lake Community Development District
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION – ENTERPRISE FUND
For the Year Ended September 30, 2022

	Water and Sewer Fund
Operating Revenues	
Water and sewer charges	\$ 593,515
Reservation and maintenance fees	107,590
Miscellaneous revenues	11,504
Total Operating Revenues	<u>712,609</u>
Operating Expenses	
General and administrative	171,000
Cost of sales and services	387,289
Total Operating Expenses	<u>558,289</u>
Operating Income/(Loss)	154,320
Non-operating revenues/(expenses)	
Interest and other charges	(124,670)
Interest income	177
Total Non-operating revenues/(expenses)	<u>(124,493)</u>
Change In Net Position	29,827
Net Position - October 1, 2021, Restated	<u>(54,611)</u>
Net Position - September 30, 2022	<u><u>\$ (24,784)</u></u>

See accompanying notes.

Central Lake Community Development District
STATEMENT OF CASH FLOWS – ENTERPRISE FUND
For the Year Ended September 30, 2022

	Water and Sewer Fund
Cash Flows From Operating Activities	
Cash received from customers	\$ 451,543
Cash received from other sources	11,504
Cash paid to suppliers	(463,446)
Net Cash (Used) By Operating Activities	<u>(399)</u>
Cash Flows From Capital and Related Financing Activities:	
Purchases of capital assets	(78,556)
Lease principal payments	(25,330)
Lease interest payments	(124,670)
Net Cash (Used) by Capital and Related Financing Activities	<u>(228,556)</u>
Cash Flows From Investing Activities:	
Proceeds from sale of investments	88,038
Purchases of investments	(177)
Interest income	177
Net Cash Provided by Investing Activities	<u>88,038</u>
Net (decrease) in cash and cash equivalents	(140,917)
Cash and equivalents - October 1, 2021	<u>355,901</u>
Cash and equivalents - September 30, 2022	<u><u>\$ 214,984</u></u>
Reconciliation of Net Operating income to Net Cash (Used) By Operating Activities	
Cash Flows From Operating Activities	
Operating income/(loss)	\$ 154,320
Adjustments to reconcile operating income to net cash (used) by operating activities	
Depreciation/amortization	101,330
Changes in assets and liabilities	
Increase in accounts receivable	(7,109)
Increase in prepaid expenses	(1,459)
Decrease in accounts payable and accrued liabilities	(5,028)
Decrease in other current liabilities	(242,453)
Total Adjustments	<u>(154,719)</u>
Net Cash Provided By Operating Activities	<u><u>\$ (399)</u></u>

See accompanying notes.

Central Lake Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

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

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

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

Central Lake Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation

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

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

3. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

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

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

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

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

Central Lake Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

b. Restricted Assets

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

c. Capital Assets

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

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

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

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

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

Equipment	5 years
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d. Leases

The District determines if an arrangement is a lease at inception. Lessee arrangements for governmental funds are included as right-to-use lease assets and lease liabilities in the Statement of Net Position. Lessee arrangements for proprietary funds are included as right-to-use lease assets and lease liabilities in the Statement of Net Position.

Payment for short-term leases with a lease term of twelve months or less are recognized as expenses as incurred. The District has a \$25,000 threshold, for total lease payments, for leases subject to GASB 87. Short-term leases and leases under the threshold are not included as lease liabilities or right-to-use lease assets on the Statement of Net Position. The right-to-use assets are amortized on a straight-line basis over the terms of the related leases.

Central Lake Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

d. Leases (Continued)

Governmental Accounting Standards Board Statement No. 87

The District implemented GASB Statement No. 87, Leases, which changes the accounting and financial reporting for leases. GASB Statement No. 87 defines a lease as a contract that conveys the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Under GASB Statement No. 87, leases other than short-term leases, defined as having a maximum possible term of twelve months or less, are required to be recognized on the Statement of Net Position in the financial statements of the District. A lessee should recognize a lease liability and an intangible right-to-use leased asset, and a lessor should recognize a lease receivable and a deferred inflow of resources.

For one year look back at the implementation, October 1, 2020, the District, as lessee under the business-type activities, recognized a lease liability of \$3,152,610 along with corresponding right-to-use lease asset of \$2,843,578.

NOTE B – CASH AND INVESTMENTS

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2022, the District's deposits had a bank balance of \$228,394 and a carrying value of \$214,984. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2022, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
Florida PRIME	21 days*	<u>\$ 16,540</u>

*Weighted average maturity

Central Lake Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE B – CASH AND INVESTMENTS (CONTINUED)

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

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

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

Investments

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. The investment in Florida PRIME is measured at amortized cost. Florida PRIME has established policies and guidelines regarding participant transactions and the authority to limit or restrict withdrawals or impose a penalty for an early withdrawal. As of September 30, 2022, there were no redemption fees, maximum transaction amounts, or any other requirements that would limit daily access to 100 percent of the account value.

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2022, Florida PRIME was rated AAAM by Standard & Poor's.

Interest Rate Risk

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

Concentration of Credit Risk

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

The types of deposits and investments and their level of risk exposure as of September 30, 2022 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

Central Lake Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE C – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2022 was as follows:

	Balance October 1, 2021	Additions	Deletions	Balance September 30, 2022
<u>Enterprise Fund</u>				
Capital assets, being depreciated:				
Right to use asset	\$ 2,781,761	\$ -	\$ (61,817)	\$ 2,719,944
Equipment	125,506	78,556	-	204,062
Total capital assets, depreciated	<u>2,907,267</u>	<u>78,556</u>	<u>(61,817)</u>	<u>2,924,006</u>
Less accumulated depreciation for:				
Equipment	<u>(33,431)</u>	<u>(39,513)</u>	<u>-</u>	<u>(72,944)</u>
Capital Assets, Net	<u><u>\$ 2,873,836</u></u>	<u><u>\$ 39,043</u></u>	<u><u>\$ (61,817)</u></u>	<u><u>\$ 2,851,062</u></u>

Depreciation charged to the water and sewer function was \$39,513.

NOTE D – RAM FEES

The District began assessing a \$2 per month Reserve and Maintenance (“RAM”) fee on each equivalent residential connection (“ERC”) of undeveloped lands in December 2014. The fee increased to \$4 per month in April 2016. The Board held a public hearing and adopted the fee via motion at the beginning of fiscal year 2015. The fees are to cover maintenance costs for the idle sewer plant which is not yet being used due to undeveloped units. RAM fees totaled \$107,496 during the year-end September 30, 2022, which includes a receivable balance of \$544.

Central Lake Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE E – LEASES

Business-type Activities

The District, as lessee, entered into an agreement to lease a water and wastewater facility from a related party. The agreement qualifies as a lease under GASB 87 and, therefore, has been recorded at the present value of future minimum lease payments as of the date of inception. In addition, in accordance with the implementation of GASB 87, the District has recorded a right-to-use asset for the leased facility.

In July 2002, the initial agreement was executed to lease a water and wastewater facility and requires 60 monthly base payments of \$15,000. In August 2006, the original lease was amended to provide the District with six optional 10-year renewals. In January 2013, the lease was amended to decrease the monthly base amount to \$12,500. The District has exercised two of the six optional renewals, and it is reasonably likely that the remaining renewal options will be exercised. The lease liability was measured at a discount rate of 4%, which is the District's incremental borrowing rate. In addition to monthly base payments, the District recognized variable lease payments for facility maintenance costs totaling \$38,909 for the year-end September 30, 2022. As a result of the lease, the District reported a right-to-use asset with a net book value of \$2,719,944 at September 30, 2022.

The future minimum payments under these lease agreements and the present value of the minimum payments as of September 30, 2022, were as follows:

Year Ending September 30,	Principal	Interest	Total
2023	\$ 26,362	\$ 123,638	\$ 150,000
2024	27,436	122,564	150,000
2025	28,554	121,446	150,000
2026	29,717	120,283	150,000
2027	30,928	119,072	150,000
2028-2032	174,600	575,400	750,000
2033-2037	213,186	536,814	750,000
2038-2042	260,299	489,701	750,000
2043-2047	317,825	432,175	750,000
2048-2052	388,063	361,937	750,000
2053-2057	473,823	276,177	750,000
2058-2062	578,537	171,463	750,000
2063-2066	553,610	46,390	600,000
Totals	<u>\$ 3,102,940</u>	<u>\$ 3,497,060</u>	<u>\$ 6,600,000</u>

Central Lake Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE E – LEASES (CONTINUED)

The District has recorded right-to-use leased assets for the facility equipment. Right-to-use asset activity for the year ended September 30, 2022, was as follows:

	<u>Balance October 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance September 30, 2022</u>
Right-to-use assets				
Leased facility	\$ 3,322,659	\$ -	\$ -	\$ 3,322,659
Less accumulated amortization for:				
Leased facility	(540,898)	(61,817)	-	(602,715)
Right-to-use Assets, Net	<u>\$ 2,781,761</u>	<u>\$ (61,817)</u>	<u>\$ -</u>	<u>\$ 2,719,944</u>

NOTE F – ECONOMIC DEPENDENCY

The Developers owns a significant portion of land within the District. The District's activity is dependent upon the continued involvement of the Developers, the loss of which could have a material adverse effect on the District's operations. At September 30, 2022, all of the board members were affiliated with the Developers.

NOTE G – RISK MANAGEMENT

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

NOTE H – RESTATEMENT OF NET POSITION

Net position for Business-type Activities/Enterprise Fund was restated as of October 1, 2021, to properly reflect the implementation of a new accounting standard.

Business-type Activities/Enterprise Fund

Net Positon October 1, 2021, as previously reported	\$ 291,898
Increase in right-to-use assets	2,781,761
Increase in lease payable	(3,128,270)
Net Position October 1, 2021, Restated	<u>\$ (54,611)</u>



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Central Lake Community Development District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated November 30, 2023.

Report on Internal Control Over Financial Reporting

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

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

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



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

To the Board of Supervisors
Central Lake Community Development District

Report on Compliance and Other Matters

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

Purpose of this Report

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

*Berger Toombs Elam
Gaines & Frank*

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

November 30, 2023



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

MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of the Central Lake Community Development District as of and for the year ended September 30, 2022, and have issued our report thereon dated November 30, 2023.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated November 30, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Financial Condition and Management

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



To the Board of Supervisors
Central Lake Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Central Lake Community Development District. It is management's responsibility to monitor the Central Lake Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2022.

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

Specific Information

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Central Lake Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 8
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$374,547
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2021, together with the total expenditures for such project: The District had no construction projects.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Central Lake Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: N/A, Enterprise Fund only.
- 2) The amount of special assessments collected by or on behalf of the District: Total Special Assessments collected was N/A.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: No outstanding bonds.



To the Board of Supervisors
Central Lake Community Development District

Additional Matters

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

Purpose of this Letter

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

*Berger Toombs Elam
Gaines & Frank*

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

November 30, 2023



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

Certified Public Accountants PL

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FAX: 772/468-9278

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

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

We have examined Central Lake Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2022. Management is responsible for Central Lake Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Central Lake Community Development District's compliance based on our examination.

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

In our opinion, Central Lake Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2022.

*Berger Toombs Elam
Gaines & Frank*

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

November 30, 2023

SECTION X

SECTION C

SECTION 1

Central Lake

Community Development District

Summary of Invoices

August 25, 2023 - June 10, 2024

Fund	Date	Check No.'s	Amount
Water & Sewer Fund	9/18/23	2416-2426	\$ 67,648.88
	9/28/23	2427-2428	26,056.00
	10/30/23	2429-2437	48,510.29
	11/30/23	2438-2446	27,746.96
	12/18/23	2447-2450	35,655.38
	2/23/24	2451-2460	193,878.78
	3/15/24	2461-2465	123,827.35
	4/8/24	2466-2477	29,158.17
	6/1/24	2478-2484	57,076.97
	6/3/24	2485	719.53
			<hr/> \$ 610,278.31
TOTAL			\$ 610,278.31

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/18/23	00009	9/12/23 92938	202309 302-53600-43200	PUMPED 10,700 GAL SLUDGE	*	3,815.00	
		9/13/23 92954	202309 302-53600-43200	PUMPED 10,700 GAL SLUDGE	*	4,625.00	
				AMERICAN PIPE & TANK			8,440.00 002416
9/18/23	00154	9/13/23 59544	202309 302-53600-46000	UNIV. VOLTAGE REGULATOR	*	988.00	
		9/13/23 59544	202309 302-53600-46000	EMERG. POWER OUTPUT CALL	*	2,065.00	
				ALTERNATIVE POWER SOLUTIONS, INC.			3,053.00 002417
9/18/23	00013	9/05/23 8-246-29	202308 301-51300-42000	DELIVERY 08/29/23	*	41.15	
		9/05/23 8-246-29	202308 300-13100-10300	DELIVERY 08/29/23	*	2.17	
				FEDEX			43.32 002418
9/18/23	00001	9/01/23 221	202308 301-51300-42000	FEDEX POSTAGE AGENDAS/AP	*	66.65	
		9/01/23 221	202308 300-13100-10300	FEDEX POSTAGE AGENDAS/AP	*	3.51	
		9/01/23 221	202308 301-51300-42000	USPS - AP/2ND QTR 941	*	2.42	
		9/01/23 221	202308 300-13100-10300	USPS - AP/2ND QTR 941	*	.13	
		9/01/23 221A	202309 301-51300-34000	MANAGEMENT FEES SEPT23	*	3,094.33	
		9/01/23 221A	202309 301-51300-34200	WEBSITE ADMIN SEPT23	*	83.33	
		9/01/23 221A	202309 301-51300-34100	INFORMATION TECH SEPT23	*	150.00	
		9/01/23 221A	202309 301-51300-51000	OFFICE SUPPLIES SEPT23	*	6.78	
		9/01/23 221A	202309 301-51300-42000	POSTAGE SEPT23	*	170.44	
		9/01/23 221A	202309 300-13100-10300	POSTAGE SEPT23	*	8.97	
		9/01/23 221A	202309 301-51300-47000	COPIES SEPT23	*	87.00	
				GOVERNMENTAL MANAGEMENT SERVICES			3,673.56 002419
9/18/23	00148	9/03/23 340478	202308 302-53600-46300	WATER PLANT INSPECT AUG23	*	1,213.41	
		9/03/23 340478	202308 300-13100-10300	WATER PLANT INSPECT AUG23	*	404.47	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		9/03/23	340529 202308 302-53600-46300	SEWER PLANT INSPECT AUG23	*	7,635.11	
		9/03/23	340529 202308 300-13100-10300	SEWER PLANT INSPECT AUG23	*	2,545.03	
				GENERAL UTILITIES			11,798.02 002420
9/18/23	00086	4/02/23	04022023 202301 302-53600-46100	MOWING 01/07/23-04/02/23	*	380.00	
		4/02/23	04022023 202301 300-13100-10300	MOWING 01/07/23-04/02/23	*	1,520.00	
				JESUS G. SANCHEZ			1,900.00 002421
9/18/23	00101	9/04/23	10003203 202308 302-53600-12000	LABOR SERVICES AUG23	*	719.53	
				MISSION INN RESORT & CLUB			719.53 002422
9/18/23	00101	9/01/23	6346654 202309 301-51300-49000	MTG RM/AUDIO RESERV. FEE	*	546.00	
				MISSION INN RESORT & CLUB			546.00 002423
9/18/23	00002	8/31/23	07859348 202308 301-51300-48000	NOTICE OF BOS/BUDGET MTG	*	549.50	
		8/31/23	07859348 202308 301-51300-48000	NOTICE OF BOS/BUDGET MTG	V	549.50-	
				ORLANDO SENTINEL			.00 002424
9/18/23	00151	9/01/23	8958 202308 302-53600-46000	PULL/CLEAN 4 MIXERS WWTP	*	5,068.65	
		9/01/23	8959 202308 302-53600-60100	REPLC 12-8" ALUM. PADDLES	*	30,245.44	
		9/15/23	9017 202308 300-13100-10300	FRAC TANK RENTAL AUG23	*	1,225.36	
				RCM UTILITIES			36,539.45 002425
9/18/23	00152	9/05/23	61471 202308 301-51300-31500	VOTING/ETHICS/REV AGENDA	*	468.00	
		9/05/23	61471 202308 300-13100-10300	VOTING/ETHICS/REV AGENDA	*	468.00	
				STONE & GERKEN P.A.			936.00 002426
9/28/23	00093	9/28/23	20349 202309 300-15500-10000	FY24 GEN.LIAB/PUBLIC OFFC	*	3,807.50	
		9/28/23	20349 202309 300-13100-10300	FY24 GEN.LIAB/PUBLIC OFFC	*	3,807.50	
		9/28/23	20349 202309 300-15500-10000	FY24 PROPERTY INSURANCE	*	9,220.50	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		9/28/23	20349 202309 300-13100-10300 FY24 PROPERTY INSURANCE		*	9,220.50	
				EGIS INSURANCE & RISK ADVISORS			26,056.00 002427
9/28/23	00138	9/25/23	09252023 202309 300-22000-10100 DEP REF#43,44,45,46,47,53		*	12,825.00	
		9/25/23	09252023 202309 300-22000-10100 DEPREF#54,55,56,57,97,113		*	12,825.00	
		9/25/23	09252023 202309 300-22000-10100 DEP REF#43,44,45,46,47,53		V	12,825.00-	
		9/25/23	09252023 202309 300-22000-10100 DEPREF#54,55,56,57,97,113		V	12,825.00-	
				VENEZIA HOWEY, LLC			.00 002428
10/30/23	00084	7/12/23	PWS33549 202307 302-53600-54000 2024 WATER DRINKING FEE		*	2,000.00	
				FLORIDA DEPT OF ENV PROTECTION			2,000.00 002429
10/30/23	00001	10/01/23	222 202310 301-51300-34000 MANAGEMENT FEES OCT23		*	3,280.00	
		10/01/23	222 202310 301-51300-34200 WEBSITE ADMIN OCT23		*	100.00	
		10/01/23	222 202310 301-51300-34100 INFORMATION TECH OCT23		*	150.00	
		10/01/23	222 202310 301-51300-51000 OFFICE SUPPLIES OCT23		*	6.57	
		10/01/23	222 202310 301-51300-42000 POSTAGE OCT23		*	132.15	
		10/01/23	222 202310 300-13100-10300 POSTAGE OCT23		*	6.95	
		10/01/23	222 202310 301-51300-47000 COPIES OCT23		*	15.90	
				GOVERNMENTAL MANAGEMENT SERVICES			3,691.57 002430
10/30/23	00148	10/03/23	340648 202309 302-53600-46300 WATER PLANT INSPECT SEP23		*	801.66	
		10/03/23	340648 202309 300-13100-10300 WATER PLANT INSPECT SEP23		*	267.22	
		10/03/23	340699 202309 302-53600-46300 SEWER PLANT INSPECT SEP23		*	6,015.57	
		10/03/23	340699 202309 300-13100-10300 SEWER PLANT INSPECT SEP23		*	2,005.19	
				GENERAL UTILITIES			9,089.64 002431
10/30/23	00016	10/31/23	11807 202310 302-53600-46100 TRIMMING/SPRAYING/ROUNDUP		*	61.53	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		10/31/23	11807 202310 300-13100-10300	TRIMMING/SPRAYING/ROUNDUP	*	246.09	
				JP LANDSCAPING MANAGEMENT			307.62 002432
10/30/23	00101	10/03/23	10003683 202309 302-53600-12000	LABOR SERVICES SEPT23	*	719.53	
				MISSION INN RESORT & CLUB			719.53 002433
10/30/23	00002	9/30/23	08013548 202309 301-51300-48000	NOTICE OF FY24 MEETINGS	*	87.75	
				ORLANDO SENTINEL			87.75 002434
10/30/23	00151	9/21/23	9079 202309 302-53600-46000	AFTER HOUR GENERATOR CALL	*	393.75	
		9/29/23	9125 202309 300-13100-10300	FRAC TANK RENTAL SEPT23	*	1,225.36	
		10/03/23	9148 202309 302-53600-46000	ADJUSTED PRESSURE SWITCH	*	520.00	
		10/09/23	9222 202309 302-53600-46000	INSTALL NEW LCIDISO WELL1	*	420.00	
		10/20/23	9318 202309 300-13100-10300	FRAC TANK RENTAL SEPT23	*	352.71	
		10/20/23	9318A 202310 300-13100-10300	FRAC TANK RENTAL OCT23	*	785.05	
		10/20/23	9318A 202310 300-13100-10300	TANK RMV,RETURN,CLEANED	*	4,324.81	
				RCM UTILITIES			8,021.68 002435
10/30/23	00152	10/20/23	61744 202309 301-51300-31500	BOS MTG/REV PUBLIC RECORD	*	540.00	
		10/20/23	61744 202309 300-13100-10300	BOS MTG/REV PUBLIC RECORD	*	540.00	
				STONE & GERKEN P.A.			1,080.00 002436
10/30/23	00138	10/30/23	10302023 202310 300-22000-10100	DEP REF#58,59,60,61,62,75	*	12,825.00	
		10/30/23	10302023 202310 300-22000-10100	DEP REF#76,77,78,79 & 80	*	10,687.50	
				VENEZIA HOWEY, LLC			23,512.50 002437
11/30/23	00009	11/29/23	93676 202311 302-53600-43200	PUMPED 28,500 GAL SLUDGE	*	9,075.00	
				AMERICAN PIPE & TANK			9,075.00 002438
11/30/23	00154	11/22/23	00000604 202311 302-53600-46000	ANNUAL PMI SERVICE WWTP	*	638.00	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		11/22/23	00000604 202311 302-53600-46000		*	175.00	
			ANNUAL PMI SERVICE WTP				
				ALTERNATIVE POWER SOLUTIONS, INC.			813.00 002439
11/30/23	00005	10/02/23	88628 202310 301-51300-54000		*	175.00	
			FY2024 DISTRICT FEE				
				DEPARTMENT OF ECONOMIC OPPORTUNITY			175.00 002440
11/30/23	00001	11/01/23	223 202311 301-51300-34000		*	3,280.00	
			MANAGEMENT FEES NOV23				
		11/01/23	223 202311 301-51300-34200		*	100.00	
			WEBSITE ADMIN NOV23				
		11/01/23	223 202311 301-51300-34100		*	150.00	
			INFORMATION TECH NOV23				
		11/01/23	223 202311 301-51300-51000		*	6.36	
			OFFICE SUPPLIES NOV23				
		11/01/23	223 202311 301-51300-42000		*	148.50	
			POSTAGE NOV23				
		11/01/23	223 202311 300-13100-10300		*	7.82	
			POSTAGE NOV23				
		11/01/23	223 202311 301-51300-47000		*	1.65	
			COPIES NOV23				
				GOVERNMENTAL MANAGEMENT SERVICES			3,694.33 002441
11/30/23	00148	11/03/23	340835 202310 302-53600-46300		*	762.64	
			WATER PLANT INSPECT OCT23				
		11/03/23	340835 202310 300-13100-10300		*	254.21	
			WATER PLANT INSPECT OCT23				
		11/03/23	340886 202310 302-53600-46300		*	5,034.00	
			SEWER PLANT INSPECT OCT23				
		11/03/23	340886 202310 300-13100-10300		*	1,678.00	
			SEWER PLANT INSPECT OCT23				
				GENERAL UTILITIES			7,728.85 002442
11/30/23	00101	11/02/23	10004186 202310 302-53600-12000		*	719.53	
			LABOR SERVICES OCT23				
		11/06/23	1717144 202311 301-51300-49000		*	246.00	
			MEETING ROOM FEE				
				MISSION INN RESORT & CLUB			965.53 002443
11/30/23	00002	8/31/23	07859348 202308 301-51300-48000		*	549.50	
			NOT.-FY24 BUDGET/BOS MTG.				
		10/31/23	08202448 202310 301-51300-48000		*	594.50	
			NOTICE OF LANDOWNERS MTG				
				ORLANDO SENTINEL			1,144.00 002444
				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 #
11/30/23	00151	11/03/23 9412	202308 302-53600-46000		*	551.25	
			REPLACE SWITCH AT WELL#2				
			RCM UTILITIES				551.25 002445
11/30/23	00073	11/30/23 364730	202309 301-51300-32200		*	3,600.00	
			FY23 ANNUAL AUDIT REPORT				
			BERGER, TOOMBS, ELAM, GAINES&FRANK				3,600.00 002446
12/18/23	00001	12/01/23 224	202312 301-51300-34000		*	3,280.00	
			MANAGEMENT FEES DEC23				
		12/01/23 224	202312 301-51300-34200		*	100.00	
			WEBSITE ADMIN DEC23				
		12/01/23 224	202312 301-51300-34100		*	150.00	
			INFORMATION TECH DEC23				
		12/01/23 224	202312 301-51300-51000		*	6.51	
			OFFICE SUPPLIES DEC23				
		12/01/23 224	202312 301-51300-42000		*	129.68	
			POSTAGE DEC23				
		12/01/23 224	202312 300-13100-10300		*	6.83	
			POSTAGE DEC23				
		12/01/23 224	202312 301-51300-47000		*	.60	
			COPIES DEC23				
			GOVERNMENTAL MANAGEMENT SERVICES				3,673.62 002447
12/18/23	00148	12/03/23 341022	202311 302-53600-46300		*	605.85	
			WATER PLANT INSPECT NOV23				
		12/03/23 341022	202311 300-13100-10300		*	201.95	
			WATER PLANT INSPECT NOV23				
		12/03/23 341073	202311 302-53600-46300		*	5,157.75	
			SEWER PLANT INSPECT NOV23				
		12/03/23 341073	202311 300-13100-10300		*	1,719.25	
			SEWER PLANT INSPECT NOV23				
			GENERAL UTILITIES				7,684.80 002448
12/18/23	00101	12/04/23 10004589	202311 302-53600-12000		*	719.53	
			LABOR SERVICES NOV23				
		12/11/23 10004853	202311 301-51300-49000		*	64.93	
			MTG-PLANT OPER/ENGINEER				
			MISSION INN RESORT & CLUB				784.46 002449
12/18/23	00138	12/18/23 12182023	202312 300-22000-10100		*	12,825.00	
			DEP REF#69,70,71,72,73,74				
		12/18/23 12182023	202312 300-22000-10100		*	10,687.50	
			DEP REF#81,82,83,84,85				
			VENEZIA HOWEY, LLC				23,512.50 002450
			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 #
2/23/24	00009	1/25/24 94395	202401 302-53600-43200	PUMP 21,300 GAL SLUDGE	*	5,868.00	
				AMERICAN PIPE & TANK			5,868.00 002451
2/23/24	00154	1/04/24 60654	202311 302-53600-46000	REPLACE FUEL GAUGE	*	111.01	
				ALTERNATIVE POWER SOLUTIONS, INC.			111.01 002452
2/23/24	00001	1/01/24 225	202401 301-51300-34000	MANAGEMENT FEES JAN24	*	3,280.00	
		1/01/24 225	202401 301-51300-34200	WEBSITE ADMIN JAN24	*	100.00	
		1/01/24 225	202401 301-51300-34100	INFORMATION TECH JAN24	*	150.00	
		1/01/24 225	202401 301-51300-51000	OFFICE SUPPLIES JAN24	*	6.48	
		1/01/24 225	202401 301-51300-42000	POSTAGE JAN24	*	154.43	
		1/01/24 225	202401 300-13100-10300	POSTAGE JAN24	*	8.13	
		1/01/24 225	202401 301-51300-47000	COPIES JAN24	*	1.80	
		2/01/24 226	202402 301-51300-34000	MANAGEMENT FEES FEB24	*	3,280.00	
		2/01/24 226	202402 301-51300-34200	WEBSITE ADMIN FEB24	*	100.00	
		2/01/24 226	202402 301-51300-34100	INFORMATION TECH FEB24	*	150.00	
		2/01/24 226	202402 301-51300-51000	OFFICE SUPPLIES FEB24	*	.12	
		2/01/24 226	202402 301-51300-42000	POSTAGE FEB24	*	2.43	
		2/01/24 226	202402 300-13100-10300	POSTAGE FEB24	*	.13	
				GOVERNMENTAL MANAGEMENT SERVICES			7,233.52 002453
2/23/24	00148	1/03/24 341199	202312 302-53600-46300	WATER PLANT INSPECT DEC23	*	1,368.75	
		1/03/24 341199	202312 300-13100-10300	WATER PLANT INSPECT DEC23	*	456.25	
		1/03/24 341251	202312 302-53600-46300	SEWER PLANT INSPECT DEC23	*	8,868.23	
		1/03/24 341251	202312 300-13100-10300	SEWER PLANT INSPECT DEC23	*	2,956.07	
		2/03/24 341374	202401 302-53600-46300	WATER PLANT INSPECT JAN24	*	1,102.50	

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
		2/03/24	341374 202401 300-13100-10300		*	367.50	
			WATER PLANT INSPECT JAN24				
		2/03/24	341425 202401 302-53600-46300		*	9,717.75	
			SEWER PLANT INSPECT JAN24				
		2/03/24	341425 202401 300-13100-10300		*	3,239.25	
			SEWER PLANT INSPECT JAN24				
			GENERAL UTILITIES				28,076.30 002454
2/23/24	00016	1/31/24	13017 202401 302-53600-46100		*	61.52	
			TRIMMING/SPRAYING/ROUNDUP				
		1/31/24	13017 202401 300-13100-10100		*	246.10	
			TRIMMING/SPRAYING/ROUNDUP				
			JP LANDSCAPING MANAGEMENT				307.62 002455
2/23/24	00086	10/01/23	09302023 202309 302-53600-46100		*	380.00	
			MOWING 07/4/23 - 09/30/23				
		10/01/23	09302023 202309 300-13100-10300		*	1,520.00	
			MOWING 07/4/23 - 09/30/23				
		12/31/23	12242023 202312 302-53600-46100		*	380.00	
			MOWING 10/1/23 - 12/24/23				
		12/31/23	12242023 202312 300-13100-10300		*	1,520.00	
			MOWING 10/1/23 - 12/24/23				
			JESUS G. SANCHEZ				3,800.00 002456
2/23/24	00101	1/02/24	10005064 202312 302-53600-12000		*	719.53	
			LABOR SERVICES - DEC23				
		1/08/24	10005325 202312 301-51300-49000		*	84.54	
			MTG-SWR PLANT CONSULTANTS				
		2/02/24	10005627 202401 302-53600-12000		*	719.53	
			LABOR CHARGES - JAN24				
			MISSION INN RESORT & CLUB				1,523.60 002457
2/23/24	00151	12/20/23	9789 202311 302-53600-46000		*	62,522.60	
			REPAIRS TO CLARIFIERS				
		1/14/24	9905 202312 302-53600-46000		*	11,671.13	
			SET UP BY PASS PUMP				
			RCM UTILITIES				74,193.73 002458
2/23/24	00152	1/22/24	62344 202312 301-51300-31500		*	45.00	
			UNAUTHORIZED UTIL CONNECT				
		1/22/24	62344 202312 300-13100-10300		*	45.00	
			UNAUTHORIZED UTIL CONNECT				
			STONE & GERKEN P.A.				90.00 002459
2/23/24	00138	9/25/23	09252023 202309 300-22000-10100		*	12,825.00	
			DEP REF#43,44,45,46,47,53				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		9/25/23	09252023 202309 300-22000-10100		*	12,825.00	
			DEPREF#54,55,56,57,95,113				
		2/23/24	02232024 202402 300-22000-10100		*	12,825.00	
			DEP REF#86,87,88,89,90,91				
		2/23/24	02232024 202402 300-22000-10100		*	12,825.00	
			DEP REF#92,93,94,95,96,97				
		2/23/24	02232024 202402 300-22000-10100		*	10,687.50	
			DEP REF#98,99,100,101,63				
		2/23/24	02232024 202402 300-22000-10100		*	10,687.50	
			DEP REF#64,65,66,67,68				
				VENEZIA HOWEY, LLC			72,675.00 002460
3/15/24	00009	3/06/24	94920 202403 302-53600-43200		*	2,500.00	
			REMOVE DEBRIS/JETCLEAN				
				AMERICAN PIPE & TANK			2,500.00 002461
3/15/24	00001	3/01/24	227 202401 301-51300-51000		*	81.07	
			1099 FORMS & ENVELOPES				
		3/01/24	227 202401 301-51300-51000		*	76.08	
			PERFORATED BILLING PAPER				
		3/01/24	227 202401 301-51300-42000		*	.65	
			POSTAGE-1099 FORM MAILING				
		3/01/24	227A 202402 301-51300-42000		*	142.23	
			POSTAGE FEB24				
		3/01/24	227B 202403 301-51300-34000		*	3,280.00	
			MANAGEMENT FEES MAR24				
		3/01/24	227B 202403 301-51300-34200		*	100.00	
			WEBSITE ADMIN MAR24				
		3/01/24	227B 202403 301-51300-34100		*	150.00	
			INFORMATION TECH MAR24				
		3/01/24	227B 202403 301-51300-51000		*	6.78	
			OFFICE SUPPLIES MAR24				
		3/01/24	227B 202403 301-51300-42000		*	137.04	
			POSTAGE MAR24				
		3/01/24	227B 202403 300-13100-10300		*	7.21	
			POSTAGE MAR24				
				GOVERNMENTAL MANAGEMENT SERVICES			3,981.06 002462
3/15/24	00148	3/03/24	341574 202402 302-53600-46300		*	491.25	
			WATER PLANT INSPECT FEB24				
		3/03/24	341574 202402 300-13100-10300		*	163.75	
			WATER PLANT INSPECT FEB24				
				GENERAL UTILITIES			655.00 002463
3/15/24	00101	3/05/24	10006056 202402 302-53600-12000		*	719.53	
			LABOR SERVICES FEB24				
				MISSION INN RESORT & CLUB			719.53 002464
				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 #
3/15/24	00151	3/10/24 10510	202402 302-53600-60100	REMOVE/REPLACE HYDRO TANK	*	115,971.76	
				RCM UTILITIES			115,971.76 002465
4/08/24	88888	4/08/24 01003209	202404 300-11500-10000	101003209 JEPPESEN	*	167.42	
				RICHARD JEPPESEN			167.42 002466
4/08/24	88888	4/08/24 02004214	202404 300-11500-10000	202004214 WANBERG	*	29.27	
				GEORGE & CINDY WANBERG			29.27 002467
4/08/24	88888	4/08/24 02006702	202404 300-11500-10000	102006702 SMITH	*	42.40	
				MARILYN SMITH			42.40 002468
4/08/24	88888	4/08/24 02014406	202404 300-11500-10000	202014406 HELTON	*	51.62	
				PAMELA & DAVID HELTON			51.62 002469
4/08/24	88888	4/08/24 05000603	202404 300-11500-10000	105000603 BONE ROBERT J	*	71.56	
				ROBERT & JUDI BONE			71.56 002470
4/08/24	00009	4/03/24 95313	202404 302-53600-43200	PUMPED 28,400 G SLUDGE	*	7,824.00	
				AMERICAN PIPE & TANK			7,824.00 002471
4/08/24	00001	4/01/24 228	202404 301-51300-34000	MANAGEMENT FEES APR24	*	3,280.00	
		4/01/24 228	202404 301-51300-34200	WEBSITE ADMIN APR24	*	100.00	
		4/01/24 228	202404 301-51300-34100	INFORMATION TECH APR24	*	150.00	
				GOVERNMENTAL MANAGEMENT SERVICES			3,530.00 002472
4/08/24	00148	3/03/24 341626	202402 302-53600-46300	MTHLY SEWER INSPECT FEB24	*	5,617.40	
		3/03/24 341626	202402 300-13100-10300	MTHLY SEWER INSPECT FEB24	*	1,872.47	
				GENERAL UTILITIES			7,489.87 002473
4/08/24	00086	3/31/24 123-2024	202403 302-53600-46100	MOWING SERVS 01/24-03/24	*	380.00	
		3/31/24 123-2024	202403 300-13100-10300	MOWING SERVS 01/24-03/24	*	1,520.00	
				JESUS G. SANCHEZ			1,900.00 002474
				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 #
4/08/24	00101	4/03/24 10006585	202403 302-53600-12000	LABOR SERVICES MAR24	*	719.53	
MISSION INN RESORT & CLUB							719.53 002475
4/08/24	00151	2/27/24 10319	202402 302-53600-46000	INSTALL NEW WIRE-STARTER	*	790.00	
		3/06/24 10465	202403 302-53600-46000	INSTALL BELTS/BEARINGS	*	1,150.00	
		3/10/24 10514	202402 302-53600-46000	INSTALL SADDLES AT VALVES	*	1,000.00	
		3/13/24 10637	202403 302-53600-46000	SERVICE CALL-LIFT STATION	*	612.50	
RCM UTILITIES							3,552.50 002476
4/08/24	00152	2/29/24 62752	202402 301-51300-31500	REV AGREEMENTS/CONNECTION	*	1,890.00	
		2/29/24 62752	202402 300-13100-10300	REV AGREEMENTS/CONNECTION	*	1,890.00	
STONE & GERKEN P.A.							3,780.00 002477
6/01/24	00001	5/01/24 229	202405 301-51300-34000	MANAGEMENT FEES MAY24	*	3,280.00	
		5/01/24 229	202405 301-51300-34200	WEBSITE ADMIN MAY24	*	100.00	
		5/01/24 229	202405 301-51300-34100	INFORMATION TECH MAY24	*	150.00	
		5/01/24 229	202405 301-51300-51000	OFFICE SUPPLIES MAY24	*	6.66	
		5/01/24 229	202405 301-51300-42000	POSTAGE MAY24	*	135.19	
		5/01/24 229	202405 300-13100-10300	POSTAGE MAY24	*	7.12	
		5/01/24 229	202405 301-51300-51000	PAPER-WATERING NOTICES	*	14.11	
GOVERNMENTAL MANAGEMENT SERVICES							3,693.08 002478
6/01/24	00148	4/03/24 341762	202403 302-53600-46300	WATER PLANT INSPECT MAR24	*	1,267.50	
		4/03/24 341762	202403 300-13100-10300	WATER PLANT INSPECT MAR24	*	422.50	
		4/03/24 341816	202403 302-53600-46300	SEWER PLANT INSPECT MAR24	*	8,285.39	
		4/03/24 341816	202403 300-13100-10300	SEWER PLANT INSPECT MAR24	*	2,761.79	
		5/03/24 341962	202404 302-53600-46300	WATER PLANT INSPECT APR24	*	378.75	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		5/03/24	341962 202404 300-13100-10300		*	126.25	
			WATER PLANT INSPECT APR24				
		5/03/24	342016 202404 302-53600-46300		*	6,402.51	
			SEWER PLANT INSPECT APR24				
		5/03/24	342016 202404 300-13100-10300		*	2,134.17	
			SEWER PLANT INSPECT APR24				
			GENERAL UTILITIES				21,778.86 002479
6/01/24	00016	4/30/24	13490 202404 302-53600-46100		*	71.02	
			TRIMMING/SPRAYING/ROUNDUP				
		4/30/24	13490 202404 300-13100-10300		*	284.10	
			TRIMMING/SPRAYING/ROUNDUP				
			JP LANDSCAPING MANAGEMENT				355.12 002480
6/01/24	00101	5/02/24	10007163 202404 302-53600-12000		*	719.53	
			LABOR SERVICES APR24				
			MISSION INN RESORT & CLUB				719.53 002481
6/01/24	00042	3/16/24	3722-5 202403 302-53600-46000		*	706.63	
			PAINT-NEW WATER TANK				
			THE SHERWIN-WILLIAMS COMPANY				706.63 002482
6/01/24	00047	5/03/24	63091 202403 301-51300-31500		*	2,086.88	
			MTHLY ATTORNEY FEES MAR24				
		5/03/24	63091 202403 300-13100-10300		*	2,086.87	
			MTHLY ATTORNEY FEES MAR24				
			STONE & GERKEN, P.A.				4,173.75 002483
6/01/24	00138	5/31/24	05312024 202405 300-22000-10100		*	8,550.00	
			DEP REF#102,103,104,105				
		5/31/24	05312024 202405 300-22000-10100		*	10,687.50	
			DEP REF#106,107,13,14,15				
		5/31/24	05312024 202405 300-22000-10100		*	6,412.50	
			DEP REF #16,17,18				
			VENEZIA HOWEY, LLC				25,650.00 002484
6/03/24	00101	6/03/24	10007570 202405 302-53600-12000		*	719.53	
			LABOR SERVICES MAY24				
			MISSION INN RESORT & CLUB				719.53 002485
				TOTAL FOR BANK A		610,278.31	
				TOTAL FOR REGISTER		610,278.31	

SECTION 2

Central Lake
Community Development District

Unaudited Financial Reporting
May 31, 2024



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Central Lake
Community Development District
Balance Sheet
May 31, 2024

	<i>Water & Sewer Fund</i>	<i>Reservation & Maintenance Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash - Wells Fargo Bank	\$ 329,364	\$ 77,759	\$ 407,124
Accounts Receivable	\$ 61,662	\$ 3,884	\$ 65,546
Plant & Equipment	\$ -	\$ 131,119	\$ 131,119
State Board of Administration	\$ 2,153	\$ 11,267	\$ 13,420
Due from Water & Sewer	\$ -	\$ 3,338	\$ 3,338
Due from RAM	\$ 23,641	\$ -	\$ 23,641
Right to Use Lease Asset	\$ 2,843,578	\$ -	\$ 2,843,578
A/A Right to Use Lease Asset	\$ (123,634)	\$ -	\$ (123,634)
Total Assets	\$ 3,136,765	\$ 227,367	\$ 3,364,132
Liabilities:			
Accounts Payable	\$ 57,797	\$ -	\$ 57,797
Lease Payable - Current	\$ 26,362	\$ -	\$ 26,362
Due to RAM	\$ 3,338	\$ -	\$ 3,338
Due to Water & Sewer	\$ -	\$ 23,641	\$ 23,641
Deferred Revenue	\$ 5,789	\$ -	\$ 5,789
Lease Payable	\$ 3,076,578	\$ -	\$ 3,076,578
Total Liabilities	\$ 3,169,863	\$ 23,641	\$ 3,193,504
Fund Balances:			
Invested in Capital Assets	\$ -	\$ 131,118	\$ 131,118
Unreserved	\$ (33,098)	\$ 72,608	\$ 39,510
Total Fund Balances	\$ (33,098)	\$ 203,725	\$ 170,628
Total Liabilities & Fund Equity	\$ 3,136,765	\$ 227,367	\$ 3,364,132

Central Lake

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
Revenues:				
Water Revenue	\$ 215,000	\$ 161,250	\$ 158,790	\$ (2,460)
Sewer Revenue	\$ 210,281	\$ 157,711	\$ 136,401	\$ (21,310)
Wholesale Sewer Revenue - Lot Closings	\$ 79,142	\$ 59,357	\$ 59,626	\$ 269
Wholesale Sewer Revenue - Boondocks	\$ 3,888	\$ 2,916	\$ 2,592	\$ (324)
Wholesale Sewer Revenue - School	\$ 5,000	\$ 3,750	\$ 2,413	\$ (1,337)
Wholesale Sewer Revenue - BishopsGate	\$ 23,155	\$ 23,155	\$ 23,155	\$ -
Mission Inn Irrigation	\$ 9,000	\$ 6,750	\$ 3,481	\$ (3,269)
Las Colinas HOA Irrigation	\$ 30,500	\$ 22,875	\$ 18,345	\$ (4,530)
Miscellaneous Income	\$ 3,000	\$ 2,250	\$ 2,068	\$ (182)
CIAC/Meter Fees	\$ 25,000	\$ 18,750	\$ 126,649	\$ 107,899
Interest	\$ 100	\$ 75	\$ 78	\$ 3
Total Revenues	\$ 604,066	\$ 458,838	\$ 533,599	\$ 74,760
Expenditures:				
Administrative:				
Attorney Fees	\$ 5,000	\$ 3,750	\$ 4,022	\$ (272)
Engineering Fees	\$ 3,500	\$ 2,625	\$ -	\$ 2,625
Annual Audit	\$ 3,600	\$ -	\$ -	\$ -
Management Fees	\$ 39,360	\$ 29,520	\$ 26,240	\$ 3,280
Information Technology	\$ 1,800	\$ 1,350	\$ 1,200	\$ 150
Website Maintenance	\$ 1,200	\$ 900	\$ 800	\$ 100
Telephone	\$ 25	\$ 18	\$ -	\$ 18
Postage	\$ 1,750	\$ 1,313	\$ 982	\$ 330
Insurance	\$ 4,050	\$ 4,050	\$ 3,808	\$ 243
Printing & Binding	\$ 350	\$ 263	\$ 20	\$ 243
Legal Advertising	\$ 1,500	\$ 1,125	\$ 595	\$ 531
Office Supplies	\$ 500	\$ 375	\$ 211	\$ 164
Property Taxes	\$ 1,300	\$ 1,300	\$ 1,056	\$ 244
Other Current Charges	\$ 3,500	\$ 2,625	\$ 397	\$ 2,228
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total Administrative:	\$ 67,610	\$ 49,388	\$ 39,505	\$ 9,883
Operations & Maintenance				
Electric	\$ 169,300	\$ 126,975	\$ 113,414	\$ 13,561
Sludge Pumping	\$ 25,000	\$ 18,750	\$ 25,267	\$ (6,517)
Labor	\$ 8,634	\$ 6,476	\$ 5,756	\$ 719
Chemicals	\$ 13,500	\$ 10,125	\$ -	\$ 10,125
Repairs	\$ 45,000	\$ 33,750	\$ 79,377	\$ (45,627)
Mowing	\$ 2,000	\$ 1,500	\$ 954	\$ 546
Backup Fuel	\$ 334	\$ 251	\$ -	\$ 251
Property Insurance	\$ 9,355	\$ 9,355	\$ 5,883	\$ 3,472
Dues, Licenses & Subscriptions	\$ 2,500	\$ 1,875	\$ -	\$ 1,875
Utility Maintenance	\$ 98,290	\$ 73,718	\$ 55,060	\$ 18,657
Plant Lease	\$ 188,780	\$ 141,585	\$ 109,273	\$ 32,312
Capital Outlay	\$ 40,000	\$ 30,000	\$ 115,972	\$ (85,972)
Total Operations & Maintenance:	\$ 602,693	\$ 454,359	\$ 510,955	\$ (56,597)
Total Expenditures	\$ 670,303	\$ 503,747	\$ 550,461	\$ (46,714)
Excess Revenues (Expenditures)	\$ (66,237)		\$ (16,862)	
Fund Balance - Beginning	\$ 66,236		\$ (16,236)	
Fund Balance - Ending	\$ (0)		\$ (33,098)	

Central Lake
Community Development District
Water & Sewer Fund
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Revenues:													
Water Revenue	\$ 22,627	\$ 21,629	\$ 16,189	\$ 12,988	\$ 11,998	\$ 26,190	\$ 20,931	\$ 26,238	\$ -	\$ -	\$ -	\$ -	158,790
Sewer Revenue	\$ 16,072	\$ 16,114	\$ 16,114	\$ 17,654	\$ 17,654	\$ 17,654	\$ 17,654	\$ 17,485	\$ -	\$ -	\$ -	\$ -	136,401
Wholesale Sewer Revenue - Lot Closings	\$ 6,667	\$ 6,907	\$ 7,219	\$ 7,315	\$ 7,555	\$ 7,747	\$ 8,035	\$ 8,179	\$ -	\$ -	\$ -	\$ -	59,626
Wholesale Sewer Revenue - Boondocks	\$ 324	\$ 324	\$ 324	\$ 324	\$ 324	\$ 324	\$ 324	\$ 324	\$ -	\$ -	\$ -	\$ -	2,592
Wholesale Sewer Revenue - School	\$ 179	\$ 196	\$ 235	\$ 231	\$ 308	\$ 334	\$ 436	\$ 494	\$ -	\$ -	\$ -	\$ -	2,413
Wholesale Sewer Revenue - BishopsGate	\$ -	\$ -	\$ 17,366	\$ 5,789	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	23,155
Mission Inn Irrigation	\$ 453	\$ 468	\$ 458	\$ 357	\$ 388	\$ 462	\$ 403	\$ 492	\$ -	\$ -	\$ -	\$ -	3,481
Las Colinas HOA Irrigation	\$ 2,897	\$ 2,945	\$ 2,555	\$ 1,591	\$ 1,857	\$ 2,019	\$ 1,884	\$ 2,598	\$ -	\$ -	\$ -	\$ -	18,345
Miscellaneous Income	\$ 233	\$ 373	\$ 524	\$ 143	\$ 107	\$ 183	\$ 268	\$ 236	\$ -	\$ -	\$ -	\$ -	2,068
CIAC/Meter Fees	\$ 30,461	\$ -	\$ 23,513	\$ 12,825	\$ 34,200	\$ -	\$ 12,825	\$ 12,825	\$ -	\$ -	\$ -	\$ -	126,649
Interest	\$ 10	\$ 10	\$ 10	\$ 10	\$ 9	\$ 10	\$ 10	\$ 10	\$ -	\$ -	\$ -	\$ -	78
Total Revenues	\$ 79,924	\$ 48,966	\$ 84,508	\$ 59,227	\$ 74,400	\$ 54,923	\$ 62,770	\$ 68,881	\$ -	\$ -	\$ -	\$ -	533,599
Expenditures:													
Administrative:													
Attorney	\$ -	\$ -	\$ 45	\$ -	\$ 1,890	\$ 2,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,022
Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ 3,280	\$ 3,280	\$ 3,280	\$ 3,280	\$ 3,280	\$ 3,280	\$ 3,280	\$ 3,280	\$ -	\$ -	\$ -	\$ -	26,240
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	1,200
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	800
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage	\$ 132	\$ 149	\$ 130	\$ 155	\$ 145	\$ 137	\$ -	\$ 135	\$ -	\$ -	\$ -	\$ -	982
Insurance	\$ 3,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,808
Printing & Binding	\$ 16	\$ 2	\$ 1	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20
Legal Advertising	\$ 595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	595
Office Supplies	\$ 7	\$ 6	\$ 7	\$ 164	\$ 0	\$ 7	\$ -	\$ 21	\$ -	\$ -	\$ -	\$ -	211
Property Taxes	\$ -	\$ 1,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,056
Other Current Charges	\$ -	\$ 311	\$ 85	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	397
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total Administrative:	\$ 8,262	\$ 5,053	\$ 3,796	\$ 3,851	\$ 5,565	\$ 5,763	\$ 3,530	\$ 3,686	\$ -	\$ -	\$ -	\$ -	39,505
Operations & Maintenance													
Electric	\$ 14,058	\$ 15,137	\$ 15,678	\$ 12,028	\$ 14,761	\$ 13,007	\$ 14,141	\$ 14,603	\$ -	\$ -	\$ -	\$ -	113,414
Sludge Pumping	\$ -	\$ 9,075	\$ -	\$ 5,868	\$ -	\$ 2,500	\$ 7,824	\$ -	\$ -	\$ -	\$ -	\$ -	25,267
Labor	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	\$ -	\$ -	\$ -	\$ -	5,756
Chemicals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Repairs	\$ -	\$ 63,447	\$ 11,671	\$ -	\$ 1,790	\$ 2,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	79,377
Mowing	\$ 62	\$ -	\$ 380	\$ 62	\$ -	\$ 380	\$ 71	\$ -	\$ -	\$ -	\$ -	\$ -	954
Backup Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Property Insurance	\$ 9,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,338)	\$ -	\$ -	\$ -	\$ -	\$ -	5,883
Dues, Licenses & Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Utility Maintenance	\$ 5,797	\$ 5,764	\$ 10,237	\$ 10,820	\$ 6,109	\$ 9,553	\$ 6,781	\$ -	\$ -	\$ -	\$ -	\$ -	55,060
Plant Lease	\$ 13,659	\$ 13,659	\$ 13,659	\$ 13,659	\$ 13,659	\$ 13,659	\$ 13,659	\$ 13,659	\$ -	\$ -	\$ -	\$ -	109,273
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 115,972	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	115,972
Total Operations & Maintenance:	\$ 43,515	\$ 107,801	\$ 52,345	\$ 43,157	\$ 153,010	\$ 42,288	\$ 39,858	\$ 28,982	\$ -	\$ -	\$ -	\$ -	510,955
Total Expenditures	\$ 51,777	\$ 112,854	\$ 56,141	\$ 47,007	\$ 158,575	\$ 48,051	\$ 43,388	\$ 32,668	\$ -	\$ -	\$ -	\$ -	550,461
Excess Revenues (Expenditures)	\$ 28,147	\$ (63,888)	\$ 28,367	\$ 12,220	\$ (84,175)	\$ 6,873	\$ 19,381	\$ 36,213	\$ -	\$ -	\$ -	\$ -	(16,862)

Central Lake
Community Development District

Wholesale Sewer Revenue

Month to Month

		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total												
Revenues:																										
Wholesale Sewer Revenue - Lot Closings	\$	6,667	\$	6,907	\$	7,219	\$	7,315	\$	7,555	\$	7,747	\$	8,035	\$	8,179	\$	-	\$	-	\$	-	\$	-	\$	59,626
Wholesale Sewer Revenue - Boondocks	\$	324	\$	324	\$	324	\$	324	\$	324	\$	324	\$	324	\$	324	\$	-	\$	-	\$	-	\$	-	\$	2,592
Wholesale Sewer Revenue - School	\$	179	\$	196	\$	235	\$	231	\$	308	\$	334	\$	436	\$	494	\$	-	\$	-	\$	-	\$	-	\$	2,413
Wholesale Sewer Revenue - BishopsGate	\$	-	\$	-	\$	17,366	\$	5,789	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	23,155
Total Revenues	\$	7,170	\$	7,427	\$	25,145	\$	13,659	\$	8,187	\$	8,405	\$	8,795	\$	8,997	\$	-	\$	-	\$	-	\$	-	\$	87,786

Central Lake

Community Development District

Wholesale Sewer Revenue

	Type	Date	Check#	Beginning Balance	Billing Usage	Payment Received	Balance
Venezia	Beginning Balance	10/01/23		\$6,595.20			\$6,595.20
	Payment - Sept.23	10/05/23	35496			(\$6,595.20)	\$0.00
	October Billing	10/18/23			\$6,667.20		\$6,667.20
	Payment - Oct.23	10/31/23	35543			(\$6,667.20)	\$0.00
	November Billing	11/16/23			\$6,907.20		\$6,907.20
	Payment - Nov.23	11/30/23	35602			(\$6,907.20)	\$0.00
	December Billing	12/15/23			\$7,219.20		\$7,219.20
	Payment - Dec.23	01/12/24	35679			(\$7,219.20)	\$0.00
	January Billing	01/23/24			\$7,315.20		\$7,315.20
	February Billing	02/20/24			\$7,555.20		\$14,870.40
	Payment - Jan/Feb.24	02/29/24	35778			(\$14,870.40)	\$0.00
	March Billing	03/21/24			\$7,747.20		\$7,747.20
	Payment - Mar.24	04/05/24	35830			(\$7,747.20)	\$0.00
	April Billing	04/16/24			\$8,035.20		\$8,035.20
	Payment - Apr.24	04/26/24	35868			(\$8,035.20)	\$0.00
	May Billing	05/20/24			\$8,179.20		\$8,179.20
	Payment - May24	05/30/24	35940			(\$8,179.20)	\$0.00
				\$6,595.20	\$59,625.60	(\$66,220.80)	\$0.00
Total Venezia							

	Type	Date	Check#	Beginning Balance	Billing Usage	Payment Received	Balance
Boondocks	Beginning Balance	10/01/23		\$324.00			\$324.00
	Payment - Sept.23	10/05/23	35496			(\$324.00)	\$0.00
	October Billing	10/18/23			\$324.00		\$324.00
	Payment - Oct.23	10/31/23	35543			(\$324.00)	\$0.00
	November Billing	11/16/23			\$324.00		\$324.00
	Payment - Nov.23	11/30/23	35602			(\$324.00)	\$0.00
	December Billing	12/15/23			\$324.00		\$324.00
	Payment - Dec.23	01/12/24	35679			(\$324.00)	\$0.00
	January Billing	01/23/24			\$324.00		\$324.00
	February Billing	02/20/24			\$324.00		\$648.00
	Payment - Jan/Feb.24	02/29/24	35778			(\$648.00)	\$0.00
	March Billing	03/21/24			\$324.00		\$324.00
	Payment - Mar.24	04/05/24	35830			(\$324.00)	\$0.00
	April Billing	04/16/24			\$324.00		\$324.00
	Payment - Apr.24	04/26/24	35868			(\$324.00)	\$0.00
	May Billing	05/20/24			\$324.00		\$324.00
	Payment - May24	05/30/24	35940			(\$324.00)	\$0.00
				\$324.00	\$2,592.00	(\$2,916.00)	\$0.00
Total Boondocks							

Central Lake

Community Development District

Wholesale Sewer Revenue

	Type	Date	Check#	Beginning Balance	Billing Usage	Payment Received	Balance
ESE School	Beginning Balance	10/01/23		\$453.60			\$453.60
	Payment - Sept.23	10/05/23	35496			(\$453.60)	\$0.00
	October Billing	10/18/23			\$179.20		\$179.20
	Payment - Oct.23	10/31/23	35543			(\$179.20)	\$0.00
	November Billing	11/16/23			\$196.00		\$196.00
	Payment - Nov.23	11/30/23	35602			(\$196.00)	\$0.00
	December Billing	12/15/23			\$235.20		\$235.20
	Payment - Dec.23	01/12/24	35679			(\$235.20)	\$0.00
	January Billing	01/23/24			\$230.93		\$230.93
	February Billing	02/20/24			\$307.91		\$538.84
	Payment - Jan/Feb.24	02/29/24	35778			(\$538.84)	\$0.00
	March Billing	03/21/24			\$333.56		\$333.56
	Payment - Mar.24	04/05/24	35830			(\$333.56)	\$0.00
	April Billing	04/16/24			\$436.20		\$436.20
	Payment - Apr.24	04/26/24	35868			(\$436.20)	\$0.00
	May Billing	05/20/24			\$493.93		\$493.93
	Payment - May24	05/30/24	35940			(\$493.93)	\$0.00
Total ESE School				\$453.60	\$2,412.93	(\$2,866.53)	\$0.00
	Type	Date	Check#	Beginning Balance	Billing Usage	Payment Received	Balance
Bishop's Gate	Beginning Balance	10/01/23		\$17,366.40			\$17,366.40
	Oct.23 - Dec.23 Billing	10/01/23			\$5,788.80		\$23,155.20
	Jan.24 - Sept.24 Billing	12/30/23			\$17,366.40		\$40,521.60
	Payment - FY23	01/02/24				(\$23,155.20)	\$63,676.80
	Payment - FY24	02/02/24				(\$17,366.40)	\$81,043.20
Total Bishop's Gate				\$17,366.40	\$23,155.20	(\$40,521.60)	\$0.00
TOTAL				\$24,739.20	\$87,785.73	(\$112,524.93)	\$0.00

Central Lake

Community Development District

Reservation & Maintenance Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
Revenues:				
RAM Sewer Revenue	\$ 104,976	\$ 78,732	\$ 68,960	\$ (9,772)
Miscellaneous Revenue	\$ -	\$ -	\$ 126	\$ 126
Interest	\$ 600	\$ 450	\$ 410	\$ (40)
Total Revenues	\$ 105,576	\$ 79,182	\$ 69,496	\$ (9,686)
Expenditures:				
<u>Administrative</u>				
Attorney Fees	\$ 5,000	\$ 3,750	\$ 4,022	\$ (272)
Postage	\$ 150	\$ 113	\$ 44	\$ 68
Insurance	\$ 4,050	\$ 4,050	\$ 3,808	\$ 243
Property Taxes	\$ 1,300	\$ 1,300	\$ 1,056	\$ 244
Other Current Charges	\$ 500	\$ 375	\$ -	\$ 375
Total Administrative:	\$ 11,000	\$ 9,588	\$ 8,929	\$ 18,517
<u>Operations & Maintenance</u>				
Repairs & Maintenance	\$ 26,000	\$ 19,500	\$ 5,110	\$ 14,390
Mowing	\$ 8,000	\$ 6,000	\$ 3,816	\$ 2,184
Property Insurance	\$ 9,355	\$ 9,355	\$ 5,883	\$ 3,472
Refuse Service	\$ 2,200	\$ 1,650	\$ 1,392	\$ 258
Operating Supplies	\$ 7,500	\$ 5,625	\$ -	\$ 5,625
Permits	\$ 5,000	\$ 3,750	\$ -	\$ 3,750
Utility Maintenance	\$ 32,763	\$ 24,572	\$ 18,353	\$ 6,219
Capital Outlay	\$ 26,315	\$ 19,736	\$ -	\$ 19,736
Total Operations & Maintenance:	\$ 117,133	\$ 90,189	\$ 34,555	\$ 124,743
Total Expenditures	\$ 128,133	\$ 199,552	\$ 43,484	\$ 199,552
Excess Revenues (Expenditures)	\$ (22,557)		\$ 26,012	
Fund Balance - Beginning	\$ 22,557		\$ 46,595	
Fund Balance - Ending	\$ -		\$ 72,608	

Central Lake
Community Development District
Reservation & Maintenance Fund
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Revenues:													
RAM Sewer Revenue	\$ 8,728	\$ 8,720	\$ 8,676	\$ 8,624	\$ 8,612	\$ 8,568	\$ 8,540	\$ 8,492	\$ -	\$ -	\$ -	\$ -	68,960
Miscellaneous Revenue	\$ 30	\$ 31	\$ -	\$ 20	\$ 20	\$ 6	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	126
Interest	\$ 52	\$ 51	\$ 52	\$ 52	\$ 49	\$ 52	\$ 51	\$ 52	\$ -	\$ -	\$ -	\$ -	410
Total Revenues	\$ 8,810	\$ 8,801	\$ 8,728	\$ 8,696	\$ 8,681	\$ 8,626	\$ 8,611	\$ 8,544	\$ -	\$ -	\$ -	\$ -	69,496
Expenditures:													
Administrative													
Attorney Fees	\$ -	\$ -	\$ 45	\$ -	\$ 1,890	\$ 2,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,022
Postage	\$ 7	\$ 8	\$ 7	\$ 8	\$ 0	\$ 7	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	44
Insurance	\$ 3,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,808
Property Taxes	\$ -	\$ 1,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,056
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Administrative:	\$ 3,814	\$ 1,064	\$ 52	\$ 8	\$ 1,890	\$ 2,094	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	8,929
Operations & Maintenance													
Repairs & Maintenance	\$ 5,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,110
Mowing	\$ 246	\$ -	\$ 1,520	\$ 246	\$ -	\$ 1,520	\$ 284	\$ -	\$ -	\$ -	\$ -	\$ -	3,816
Property Insurance	\$ 9,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,338)	\$ -	\$ -	\$ -	\$ -	\$ -	5,883
Refuse Service	\$ 174	\$ 174	\$ 174	\$ 174	\$ 174	\$ 174	\$ 174	\$ 174	\$ -	\$ -	\$ -	\$ -	1,392
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Utility Maintenance	\$ 1,932	\$ 1,921	\$ 3,412	\$ 3,607	\$ 2,036	\$ 3,184	\$ 2,260	\$ -	\$ -	\$ -	\$ -	\$ -	18,353
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Operations & Maintenance	\$ 16,683	\$ 2,095	\$ 5,106	\$ 4,027	\$ 2,210	\$ 4,878	\$ (619)	\$ 174	\$ -	\$ -	\$ -	\$ -	34,555
Total Expenditures	\$ 20,497	\$ 3,159	\$ 5,158	\$ 4,035	\$ 4,100	\$ 6,972	\$ (619)	\$ 181	\$ -	\$ -	\$ -	\$ -	43,484
Excess Revenues (Expenditures)	\$ (11,688)	\$ 5,643	\$ 3,570	\$ 4,661	\$ 4,580	\$ 1,653	\$ 9,230	\$ 8,363	\$ -	\$ -	\$ -	\$ -	26,012

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, 2024

Stacie Vanderbilt, Recording Secretary
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, 2024 is 0.

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

Sincerely,

D. Alan Hays
Lake County Supervisor of Elections

RECEIVED

APR 24 2024

GMS-CF, LLC

OUR COMMITMENT

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

SECTION 4

2023 Form 1 Instructions

Statement of Financial Interests

Notice

The annual Statement of Financial Interest is due July 1, 2024. If the annual form is not submitted via the electronic filing system created and maintained by the Commission September 3, 2024, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]

When To File:

Initially, each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2023.

Who Must File Form 1

1. Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
2. Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding those required to file full disclosure on Form 6 as well as members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.
3. The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.
4. Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.
5. Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.
6. Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
7. Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8. Officers and employees of entities serving as chief administrative officer of a political subdivision.
9. Members of governing boards of charter schools operated by a city or other public entity.
10. Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
11. The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.
12. The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.
13. Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.
14. The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
15. State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
16. The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.
17. Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.

PUBLIC RECORD: The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality *if you submit a written and notarized request.*

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

Instructions for Completing Form 1

Primary Sources of Income

[Required by s. 112.3145(3)(b)1, F.S.]

This section is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.

- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

Secondary Sources of Income

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

1. You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,
2. You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

Real Property

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

Intangible Personal Property

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

Liabilities

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

Interests in Specified Businesses

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

Training Certification

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer appointed school superintendent, a commissioner of a community redevelopment agency created under Part III, Chapter 163, whose service began on or before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

CE FORM 1 - Effective: April 11, 2024

Incorporated by reference in Rules 34-8.001(2) and 34-8.202(1), F.A.C

Ethics Training Requirements

As of January 1, 2024, all Board Supervisors of Florida Community special districts are required to complete four (4) hours of ethics training each year that addresses at a minimum, s. 8, Art. II of the State Constitution, the Code of Ethics for Public Officers and Employees, and the public records and public meetings laws of Florida. The purpose of this email is to notify you of free, on-demand resources available to Board Supervisors to satisfy this requirement. Further information regarding the requisite training is available on the Florida Commission on Ethics' ("COE") website.

Free Training Resources

The COE has produced several free, online training tutorials that will satisfy the ethics component of the annual training. The on-demand videos are available at the link below. Further, the website provides additional links to resources that Supervisors can access to complete the training requirements.

Florida Commission on Ethics Training Resources -
<https://ethics.state.fl.us/Training/Training.aspx>

Please note that the COE-produced content only provides free training for the ethics component of the annual training. However, the Office of the Attorney General of the State of Florida offers a free, two-hour online audio course that covers the Sunshine Law and Public Records Act components of the requisite training. The on-demand audio course is available at the link below.

Office of the Attorney General Training Resources –
<https://www.myfloridalegal.com/open-government/training>

Compliance

Each year when Supervisors complete the required financial disclosure form (Form 1 Statement of Financial Interests), Supervisors must mark a box confirming that he or she has completed the ethics training requirements. At this time there is no requirement to submit a certificate; however, the COE advises that Supervisors keep a record of all trainings completed (including date and time of completion), in the event Supervisors are ever asked to provide proof of completion. The training is a calendar year requirement and corresponds to the form year. So, Supervisors will not report their 2024 training until they fill out their Form 1 for the 2025 year.

We have received multiple inquiries as to whether Board Supervisors are required to annually file Form 6 in addition to Form 1. Currently, Board Supervisors continue to be exempt from the requirement to file Form 6.

Finally, with respect to the annual filing of Form 1, beginning this year the Commission on Ethics will be requiring electronic submission of Form 1. Filers, including Board Supervisors, should be receiving an email directly from the Commission on Ethics, providing detailed information about the electronic filing process and the upcoming deadline of July 1, 2024. Note the submission of the forms will no longer be handled through county Supervisor of Election's offices.