Central Lake Community
Development District

Agenda

September 4, 2026

AGENDA

Central Lake
Community Development District

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

August 28, 2026

Board of Supervisors
Central Lake Community
Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Central Lake Community Development District will be held **Friday, September 4, 2026 at 8:00 a.m. at the Mission Inn Resort & Club, El Moro Room, 10400 County Road 48, Howey-in-the-Hills, Florida**. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the June 12, 2026 Meeting
4. Review and Acceptance of Fiscal Year 2025 Audit Report
5. Public Hearings
    A. Rate Hearing
        i. Consideration of Resolution 2026-04 Adopting Amendments to the Water and Wastewater Rate Schedule
    B. Budget Hearing
        i. Consideration of Resolution 2026-05 Adopting the Fiscal Year 2027 Budget and Relating to the Annual Appropriations
6. Discussion of Block Rates Calculations and Implementing an Excessive Use Credit and Authorization to Set Rule Hearing to Amend the Policy Manual
7. Ratification of Proposal from American Environmental Consulting for Frozen Grove WWTF Well Replacement
    A. Presentation of Well Replacement Report
8. Consideration of Agreement with American Surveying & Mapping, Inc. to Provide Elevation Location for Monitoring Well
9. District Goals & Objectives
    A. Adoption of Fiscal Year 2027 Goals and Objectives
    B. Presentation of Fiscal Year 2026 Goals and Objectives and Authorization to Chairman to Execute Final Form
10. Staff Reports
    A. Attorney
    B. Engineer
    C. District Manager's Report
        i. Approval of Check Register
        ii. Balance Sheet and Income Statement
        iii. Approval of Fiscal Year 2027 Meeting Schedule
    D. On-Site Operations
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

George S. Flint
District Manager

Cc: Darrin Mossing, GMS

Enclosures

MINUTES

MINUTES OF MEETING
CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Central Lake Community Development District was held Friday, June 12, 2026, at 8:00 a.m. at the Sales Center, 1080 San Luis, Howey-in-the-Hills, Florida.

Present and constituting a quorum were:

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

Also present were:

George Flint	District Manager
Kevin Stone	District Counsel
John Arnold	Town of Howey-in-the-Hills

The following is a summary of the minutes and actions taken at the June 12, 2026 meeting.

FIRST ORDER OF BUSINESS **Roll Call**

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

SECOND ORDER OF BUSINESS **Public Comment Period**

Mr. Arnold stated it hasn’t been communicated to you yet, the remaining 47 ERUs that the Town is still obligated to purchase, the decision has been made that the Town will purchase those, I don’t know the exact timeline. 27 are going to be used for hooking people up to sewer along Central Avenue. There will be 20 remaining we are going to buy those 20 so we have them available for future downtown business development. I think that takes care of all 1,600.

Mr. Beucher asked how does that play to the Santa Cruz Condos? They contacted us and George had a meeting with Shawn. We have a monthly meeting with Shawn. What did he say about that?

Mr. Flint stated they approached him, they approached us, it was explained that they would need to retain an Engineer that they would have to pay CIAC for the 15 connections, that they would incur all those costs and I haven't heard back from her but I did explain to Shawn that it is the CDD's position that we would consider that first come first served.

Mr. Beucher asked isn't that in our contract with the Town?

Mr. Stone stated yes that it is and we used that phrase when we talked to Shawn.

Mr. Arnold stated they have contacted us, there is interim work that has be done, which would include putting in a lift station because where they are lower than where the wastewater is going to be flowing. They have a pretty big bill in front of them if they go through the tens of thousands of dollars necessary to make the adjustment if they come to us and they need the ERUs.

THIRD ORDER OF BUSINESS Organizational Matters

A. Administration of Oaths of Office to Newly Elected Board Members

Mr. Flint being a Notary Public of the State of Florida administered the Oath of Office to Mr. Beucher, Mr. Parks and Ms. Miller.

B. Consideration of Resolution 2026-01 Canvassing and Certifying the Results of the Landowners' Election

On MOTION by Mr. Beucher seconded by Mr. Clary with all in favor Resolution 2026-01 Canvassing and Certifying the Results of the Landowners' Election, was approved.

C. Consideration of Resolution 2026-02 Electing Officers

On MOTION by Mr. Clary seconded by Mr. Beucher with all in favor Resolution 2026-02 Electing Officers was approved, reflecting the same slate of officers.

FOURTH ORDER OF BUSINESS Approval of the Minutes of September 5, 2025 Board of Supervisors Meeting and Acceptance of Minutes of the November 7, 2025 Landowners' Meeting

> On MOTION by Mr. Parks seconded by Ms. Miller with all in favor the minutes of the September 5, 2025 Board meeting were approved as presented, and the November 7, 2025 Landowner meeting minutes were accepted.

FIFTH ORDER OF BUSINESS **Review of Proposals for Professional Engineering Services and Selection of Vendor**

Mr. Flint stated at the last meeting the Board authorized staff to issue an RFQ for professional engineering services. We issued the RFQ and received two responses, one from Alliant, Inc. and one from Key Engineering Associates. As part of the RFQ you also approved the selection criteria and weighting of those, and I handed out the scoring sheet.

After discussion the Board had a consensus ranking of ability of personnel, Alliant 20 points and 25 points to Key Engineering, past performance, Alliant 25 and Key 30, geographic location 15 to Alliant and 15 to Key, willingness to meet budget and time requirements 10 Alliant and 15 to Key, current workloads and volume of work, even at 5 points each resulting in 80 points to Alliant and 95 to Key.

> On MOTION by Mr. Clary seconded by Mr. Parks with all in favor Key Engineering was ranked no. 1 with 95 points and Alliant no. 2 with 80 points.

SIXTH ORDER OF BUSINESS **Discussion of CIAC Rate Analysis and Authorization to Set Rate Hearing**

Mr. Flint stated we have a letter from Key Engineering recommending that the wastewater CIAC rate be increased from $5,250 to $6,250 and the water CIAC rate be increased from $2,327.25 to $2,675 with the changes be effective October 1, which is the start of your next fiscal year. To adjust the District’s rates you are required to have a rate hearing.

> On MOTION by Ms. Miller seconded by Mr. Parks with all in favor staff was authorized to notice a rate hearing for September 4, 2026 at 8:00 a.m. at the Mission Inn Resort.

SEVENTH ORDER OF BUSINESS **Consideration of Resolution 2026-03 Approving the Proposed Fiscal Year 2027 Budget and Setting a Public Hearing**

Mr. Flint stated Resolution 2026-03 approves the proposed Fiscal Year 2027 budget and sets a public hearing for September 4, 2026 at 8:00 a.m. at the Mission Inn Resort. Attached as

Exhibit A is the proposed budget, which is not binding on the Board, and we can make changes between now and at the public hearing if needed.

On MOTION by Ms. Miller seconded by Mr. Parks with all in favor Resolution 2026-03 Approving the Proposed Fiscal Year 2027 Budget and Setting a Public Hearing on September 4, 2026 at 8:00 a.m., was approved.

EIGHTH ORDER OF BUSINESS **Discussion and Consideration of Agreement with Mission Carmel Condominium Association for Wastewater Services**

Mr. Flint stated I don't think there is any action on behalf of the Board unless you want to change this agreement, which is in place otherwise effective January 1, 2027 we will go back to annual billing.

NINTH ORDER OF BUSINESS **Ratification Items**

A. Proposal from General Utilities Corporation for Frozen Grove WWTP Clarifier #1 Gearbox Replacement

B. Quote from Utility Repair Experts for Replacement and Programming of New PLC at Frozen Grove WWTP

C. Agreement with FMHB to Provide Auditing Services for Fiscal Year 2026

D. First Amendment to the Wastewater Capacity Commitment and Service Agreement (Lake Hills PUD)

E. Assignment of Utility Rights with Meritage Homes of Florida, Inc.

F. FDEP Applications for constructing a Domestic Wastewater Collection/Transmission System

G. Proposal from Down to Earth Landscape & Irrigation for Irrigation Repairs and Sod Installation

H. Agreement with American Pipe & Tank, Inc. for Transportation, Treatment and Disposal of Domestic Wastewater Residuals at Frozen Grove WWTP

On MOTION by Mr. Clary seconded by Ms. Miller with all in favor Items A, B, C, D, E, F, G, and H were ratified.

TENTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Mr. Stone stated your form 1 is due by July 1st. There is a box you will have to check that you received four hours of ethics training last year. So that you can check that box next year I will send you links to free online training.

B. Engineer

There being no comments, the next item followed.

C. Manager

i. Approval of Check Register

Mr. Flint presented the check register from August 29, 2025 through June 5, 2026 in the amount of $1,185,240.44.

On MOTION by Mr. Parks seconded by Mr. Clary with all in favor the check register, was approved.

ii. Balance Sheet and Income Statement

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

iii. Presentation of Number of Registered Voters – 0

A letter from the Supervisor of Elections reporting there are zero registered voters residing in the District was included in that agenda package.

iv. Annual Financial Disclosure Filing Reminder – Due July 1st

Mr. Flint stated just a reminder that the Form 1: Statement of Financial Interest is due by July 1st.

ELEVENTH ORDER OF BUSINESS Supervisor's Requests

There being no comments, the next item followed.

TWELFTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

THIRTEENTH ORDER OF BUSINESS Next Meeting Date

Mr. Flint stated the next meeting will be September 4, 2026 at the resort.

FOURTEENTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Parks seconded by Ms. Miller with all in favor the meeting adjourned at 8:43 a.m.

_____________________________ _____________________________

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION IV

CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025

CONTENTS

INDEPENDENT AUDITORS' REPORT

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

Opinions

We have audited the accompanying financial statements of the business-type activities of Central Lake Community Development District, Lake County, Florida ("District") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the District as of September 30, 2025, 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 Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities 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 opinions.

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 generally accepted 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 would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment 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 judgment, 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information 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 we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with 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 our report dated June 29, 2026, on our consideration of the Central Lake Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 29, 2026 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 29, 2026

Our discussion and analysis of Central Lake Community Development District, Lake County, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of $3,438,638.
- The change in the District's total net position in comparison with the prior fiscal year was $3,231,143, an increase. The key components of the District's net position and change in net position are reflected in the table in the financial analysis section.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of a statement of net position, a statement of revenues, expenses and changes in net position, a statement of cash flows, and notes to the financial statements.

Basic Financial Statements

The basic financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. The basic financial statements report on the function of the District that is principally supported by user fees and charges.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.
The statement of revenues, expenses and changes in fund net position presents information on all revenues and expenses of the District and the change in net position.

The statement of cash flows presents information regarding changes in cash due to cash receipts and cash disbursements during the reporting period.

Proprietary Fund

The District maintains one type of proprietary fund, an enterprise fund. The District uses the enterprise fund to account for the operations of the water and sewer utility facilities within the District. As such it employs an economic resources measurement focus, the goal of which is to assess the change in its total economic resources over a period of time. This goal is accomplished through the use of the accrual basis of accounting, under which revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of the timing of cash receipts and disbursements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

FINANCIAL ANALYSIS

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

Key components of net position were as follows:

Statement of Net Position

	2025	2024
Current assets	$ 3,738,585	$ 478,167
Non-current assets		
Capital assets, net	2,829,498	2,867,148
Total assets	6,568,083	3,345,315
Current liabilities	2,522,262	117,231
Non-current liabilities	607,183	3,020,588
Total liabilities	3,129,445	3,137,819
Net position		
Net investment in capital assets	2,098,841	(181,994)
Unrestricted	1,339,797	389,490
Total net position	$ 3,438,638	$ 207,496

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing operating revenues exceeded the cost of operations and depreciation expense.

Key elements of the District's change in net position are reflected in the following table:

Change in Net Position

	2025	2024
Operating revenues	$ 964,768	$ 845,777
Operating expenses		
General and administrative	295,091	187,947
Cost of sales and services	564,844	488,475
Total operating expenses	859,935	676,422
Operating income	104,833	169,355
Non-operating		
Intererst and other charges	(131,515)	(122,564)
Interest income	37,265	735
Total non-operating	(94,250)	(121,829)
Income (loss) before Capital contributions	10,583	47,526
Capital contributions	3,220,559	-
Change in net position	3,231,142	47,526
Net position - beginning of year	207,496	159,970
Net position - end of year	$ 3,438,638	$ 207,496

The District's activities reflect the operations of the water and sewer facilities within the District. The cost of operations is covered primarily by charges to customers. The increase in operating revenues is primarily the result of an increase in the contribution in aid of construction (CIAC) fees and reserve and maintenance charges. The increase in in operating expenses is primarily the result of an increase in rent, plant repair and maintenance.

CAPITAL ASSETS

At September 30, 2025, the District had $2,829,499 invested in capital assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

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 2026.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Central Lake Community Development District's Finance Department at 219 East Livingston Street Orlando, Florida 32801.

CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION

September 30, 2025

	ENTERPRISE FUND WATER AND SEWER
ASSETS	
Current Assets:	
Cash	$ 168,543
Investments	123,055
Accounts receivable	169,114
Prepaid expenses	57,314
Restricted Assets:	
Cash	3,220,559
TOTAL CURRENT ASSETS	3,738,585
Noncurrent Assets:	
Capital Assets:	
Right to use asset	2,843,578
Equipment	512,471
Less accumulated depreciation and amortization	(526,551)
TOTAL NONCURRENT ASSETS	2,829,498
TOTAL ASSETS	$ 6,568,083
LIABILITIES	
Current Liabilities:	
Accounts payable and accrued expenses	$ 67,032
Other current liabilities	2,325,000
Unearned revenue	6,756
Lease payable	123,474
TOTAL CURRENT LIABILITIES	2,522,262
Non-current Liabilities:	
Lease payable	607,183
TOTAL LIABILITIES	3,129,445
NET POSITION	
Investment in capital assets	2,098,841
Unrestricted	1,339,797
TOTAL NET POSITION	$ 3,438,638

The accompanying notes are an integral part of this financial statement

CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

Year Ended September 30, 2025

	ENTERPRISE FUND
	WATER AND SEWER
REVENUES	
Water and sewer charges	$ 712,888
Reservation and maintenance fees	249,926
Miscellaneous revenue	1,954
TOTAL OPERATING REVENUES	964,768
OPERATING EXPENSES	
General and administrative	295,091
Cost of sales and services	564,844
TOTAL OPERATING EXPENSES	859,935
OPERATING INCOME	104,833
NONOPERATING REVENUES (EXPENSES)	
Interest and other charges	(131,515)
Interest income	37,265
TOTAL NONOPERATING REVENUES (EXPENSES)	(94,250)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	10,583
Capital contributions	3,220,559
TOTAL CAPITAL CONTRIBUTIONS	3,220,559
CHANGE IN NET POSITION	3,231,142
NET POSITION	
Beginning of year	207,496
End of year	$ 3,438,638

The accompanying notes are an integral part of this financial statement

CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF CASH FLOWS
Year Ended September 30, 2025

		ENTERPRISE FUND
		WATER AND SEWER
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	$	866,690
Payments to suppliers of goods and services		1,593,280
NET CASH PROVIDED BY OPERATING ACTIVITIES		2,459,970
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments		(2,318,485)
Interest payments		(131,515)
Capital contributions		3,220,559
NET CASH PROVIDED BY INVESTING ACTIVITIES		770,559
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets		(105,551)
Interest income		37,265
Sale of investments		(109,388)
NET CASH USED IN INVESTING ACTIVITIES		(177,674)
NET INCREASE IN CASH AND CASH EQUIVALENTS		3,052,855
CASH		
Beginning of year		336,246
End of year	$	3,389,101
RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income	$	104,833
Add (Deduct) Items not Affecting Cash:		
Depreciation and Amortization		143,201
(Increase) Decrease in accounts receivable		(98,078)
(Increase) Decrease in prepaids		(97)
Increase (Decrease) in accounts payable		9,144
Increase (Decrease) in other current liabilities		2,300,000
Increase (Decrease) in unearned revenue		967
NET CASH PROVIDED BY OPERATING ACTIVITIES	$	2,459,970

The accompanying notes are an integral part of this financial statement

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Central Lake Community Development District ("District") was created on May 11, 2001 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Lake County Ordinance 2001-75. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the planning, maintenance and operation of a water and wastewater system within the District in accordance with powers established by Florida Statute Chapter 190.

The District is governed by the Board of Supervisors ("the District") which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. Certain District members are affiliated with Mission Inn Golf & Tennis Resort, Inc. (“Developer”) at September 30, 2025.

The District has the final responsibility for:

1. Assessing and levying maintenance taxes and special assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards District (“GASB”) Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the Board is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The District reports its activities and functions in an enterprise fund. The enterprise fund is used to account for the operation of a leased water and sewer utility system. The costs of providing services are recovered primarily through user charges.

Enterprise funds are proprietary funds. The measurement focus is based upon determination of net position, financial position and changes in cash flow. The generally accepted accounting principles used are those applicable to similar businesses in the private sector, thus, these funds are maintained on the accrual basis of accounting. Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) when the governing body has decided that periodic determination of net income is appropriate for capital maintenance, public management control, accountability, or other purposes. Revenues are recognized when earned and expenses are recognized when incurred. All assets and liabilities (whether current or noncurrent) associated with an activity are included in the statement of net position. The reported net position is segregated into net investment in capital assets, restricted and unrestricted assets.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges to customers for sales and services. Operating expenses of the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position of Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position of Equity (continued)

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
c) Interest bearing time deposits or savings accounts in qualified public depositories;
d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a"2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Capital Assets

Property and equipment are stated at cost. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position of Equity (continued)

Capital Assets (continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Equipment	5

Long-Term Obligations

Long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Net Position

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position of Equity (continued)

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.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE C – DEPOSITS AND INVESTMENTS

Deposits

The District’s cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

NOTE C – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

The District's investments were held as follows at September 30, 2025:

Investment	Fair Value	Credit Risk	Maturities
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	$ 123,055	S&P AAAm	Weighted average maturity: 47 days
Total Investments	$ 123,055		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

Credit risk - For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk - The District places no limit on the amount the District may invest in any one issuer.

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

Fair Value Measurement - When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- Level 1: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- Level 2: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- Level 3: Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

NOTE C – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

The District participated in the following external investment pools:

The State Board of Administration for participation in the Local Government Investment Pool (Florida Prime^{TM}) created by Section 218.415, Florida Statutes is an investment pool that operates under investment guidelines established by Section 215.47, Florida Statutes. The District's investments in Florida Prime^{TM}, a qualified external investment pool, meet the requirements of GASB Statement No. 79 and are reported at amortized cost.

NOTE D - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
Business-type activities:				
Capital assets, being depreciated				
Right to use asset	$ 2,843,578	$ -	$ -	$ 2,843,578
Equipment	413,421	105,551	-	518,972
Total capital assets, being depreciated	3,256,999	105,551	-	3,362,550
Less accumulated depreciation for:				
Right to use asset	247,268	61,817	-	309,085
Equipment	142,582	81,384	-	223,966
Total accumulated depreciation	389,850	143,201	-	533,051
Total capital assets, being depreciated - net	2,867,149	(37,650)	-	2,829,499
Governmental activities capital assets - net	$ 2,867,149	$ (37,650)	$ -	$ 2,829,499

Depreciation is charged to the water and sewer function.

NOTE E – 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 $247,864 during the year-end September 30, 2025, which includes a receivable balance of $96,579.

NOTE F – 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 $50,838 for the year-end September 30, 2025. As a result of the lease, the District reported a right-to-use asset with a net book value of $2,534,493 at September 30, 2025.

The following is a summary of activity in the lease payable of the District for the year ended September 30, 2025:

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Lease liability	$ 3,049,142	$ -	$ 2,318,485	$ 730,657	$ 123,474
	$ 3,049,142	$ -	$ 2,318,485	$ 730,657	$ 123,474

NOTE F – LEASES (CONTINUED)

Business-type Activities (continued)

The annual requirements to amortize the principal and interest of the lease liability as of September 30, 2025 are as follows:

September 30,	Principal	Interest	Total
2026	$ 123,474	$ 26,527	$ 150,001
2027	128,504	21,496	150,000
2028	133,739	16,261	150,000
2029	139,188	10,811	149,999
2030	144,859	5,141	150,000
2031	60,893	414	61,307
	$ 730,657	$ 80,650	$ 811,307

NOTE G – CONCENTRATION

Three of the five board members are related and share an interest in the ownership and development of the District. The remaining two board members are affiliated with a major commercial landowner within the District.

NOTE H - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE I - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

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

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

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Central Lake Community Development District, as of September 30, 2025 and for the year ended, which collectively comprise the Central Lake Community Development District's basic financial statements and have issued our report thereon dated June 29, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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 misstatements on a timely basis. A *material weakness* is a deficiency, or a 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 may exist that have not been identified.

Report on Compliance and Other Matters

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

Purpose of this Report

This report is intended 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.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 29, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

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

We have examined Central Lake Community Development District, Lake County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report 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, management, and the Board of Supervisors of Central Lake Community Development District, Lake County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 29, 2026

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 Central Lake Community Development District as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 29, 2026

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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 Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 29, 2026, 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 annual financial audit report. There were no findings or recommendations made in the preceding annual financial report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Refer to Note A in the notes to the financial statements.

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 the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

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 the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

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.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the District's geographical boundaries during the fiscal year under audit.

Specific 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:

a. The total number of district employees compensated in the last pay period of the District's fiscal year as N/A.

b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 9.

c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as N/A.

d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $607,496.

e. 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 of the fiscal year being reported, together with the total expenditures for such project as $105,551.

f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Central Lake Community Development District reported:

a. The rate or rates of non-ad valorem special assessments imposed by the District is N/A.

b. The total amount of special assessments collected by or on behalf of the District as N/A.

c. The total amount of outstanding bonds issued by the District as N/A.

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 which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of 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.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 29, 2026

SECTION V

SECTION A

SECTION 1

RESOLUTION 2026-04

CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT

A RESOLUTION OF THE CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT AMENDING WATER AND WASTEWATER RATE SCHEDULE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the Central Lake Community Development District (the "District") provides water and wastewater utility service to the public; and

WHEREAS, the District has held a public hearing to receive the input of the public on proposed rates, fees, and charges; and

WHEREAS, the District is authorized to amend from time to time, just and equitable rates, fees and charges for the provision of service by the District's utility system;

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

Section 1. **Amendment of Rate Tariffs.** The District determines that the rates, fees and charges as set forth on the Rate Schedule attached to this Resolution as Exhibit "A", and made a part of this Resolution, are just and equitable, and are hereby established as the Rate Schedule of the District.

Section 2. **Effective Date.** This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 4th day of September, 2026.

CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT

By: ________________________
Chairman/Vice Chairman

ATTEST:

By: ________________________
Secretary/Assistant Secretary

EXHIBIT "A"

Central Lake Community Development District
Fiscal Year 2027
Proposed Water and Wastewater Rate Schedule[1]
Effective: October 1, 2026

User Rates, Fees & Charges		Proposed Water	Proposed Wastewater
Retail Potable Water Usage Charge per 1,000 Gallons (per ERC) - monthly			
Block 1 Charge - ***Minimum Charge***	0 - 8,600 gallons	$ 20.64	
Block 2 Charge	8,601 - 20,000 gallons	$ 3.85	
Block 3 Charge	20,001+ gallons	$ 7.82	
Retail Wastewater Usage Charge (per ERC) - monthly			
Individually Metered Residential Service (Water & Wastewater Customers)			$ 46.05
Individually Metered Residential Services (Wastewater Only Customers)			$ 52.63
CIAC - Water		$ 2,675.00	
CIAC - Wastewater			$ 6,250.00
Reservation and Maintenance Fee[4] - monthly		$ 2.19	$ 6.00
Meter Fee		$ 545.56	
Meter Fee (Radio Read)			
3/4"		$ 909.50	
1"		$ 1,016.50	
Larger Meters = Cost + 15%		TBD	
Wholesale Potable Wastewater Usage Charge per ERU[2] - monthly			$ 28.63
Mission Inn Wastewater Charge - monthly			$ 4,736.61
Los Colinas Irrigation Water Charge - monthly - Minimum Charge		$ 19.29	
Flat rate per 1,000 gallons		$ 2.82	

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 Fee[3]	$ 85.00

[1]All 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.

[2]Pursuant to Section 7 of the Amended and Restated Wholesale Wastewater Services Agreement Dated February 1, 2025.

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

[4]Applies to undeveloped lands within CDD service area and undeveloped lands within the Town of Howey in the Hills subject to the Amended and Restated Wholesale Wasterwater Service Agreement Dated February 1, 2025. Fee is effective February 1, 2025.

SECTION B

SECTION 1

RESOLUTION 2026-05

THE ANNUAL APPROPRIATION RESOLUTION OF THE CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2026, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Central Lake Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

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

WHEREAS, the Board set **September 4, 2026**, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

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

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

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

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

Section 1. Budget

a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

b. That the District Manager's Proposed Budget, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2026 and/or revised projections for Fiscal Year 2027.

c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for Central Lake Community Development District for the Fiscal Year Ending September 30, 2027", as adopted by the Board of Supervisors on **September 4, 2026**.

d. The final adopted budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Central Lake Community Development District, for the fiscal year beginning October 1, 2026, and ending September 30, 2027, the sum of **$**_______________ to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL WATER & SEWER FUND	**$**_________________
TOTAL WATER & SEWER CAPITAL RESERVE FUND	**$**_________________
TOTAL RESERVATION & MAINTENANCE (RAM) FUND	**$**_________________
TOTAL ALL FUNDS	**$**_________________

Section 3. Budget Amendments

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

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

b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed $10,000 or 10% of the original appropriation.

c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

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

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

PASSED AND ADOPTED THIS 4th **day of September, 2026**.

ATTEST:

BOARD OF SUPERVISORS OF THE CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

By:_______________________________

Its:_______________________________

Central Lake

Community Development District

Proposed Budget

FY2027

Table of Contents

Central Lake

Community Development District

Proposed Budget

FY2027

Water & Sewer Fund

	Adopted Budget FY2026	Actual Thru 7/31/26	Projected Next 2 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues:					
Water Revenue	$ 276,395	$ 197,742	$ 37,000	$ 234,742	$ 245,000
Sewer Revenue	233,460	193,563	38,649	232,212	232,302
Wholesale Sewer Revenue - Venezia/Talichet	139,086	121,746	25,599	147,345	160,415
Wholesale Sewer Revenue - Boondocks	4,538	3,930	810	4,740	5,078
Wholesale Sewer Revenue - ESE Center	4,500	3,578	561	4,139	4,250
Wholesale Sewer Revenue - BishopsGate	27,024	28,310	-	28,310	30,240
Mission Inn Irrigation	9,000	6,187	1,250	7,437	7,500
Las Colinas HOA Irrigation	32,500	46,343	1,000	47,343	50,000
Miscellaneous Income	1,500	1,366	300	1,666	1,500
CIAC-Meter Fees	-	-	-	-	-
CIAC-Utility Expansion	443,702	3,285,030	1,123,500	4,408,530	443,702
Interest	2,500	65,142	12,000	77,142	6,000
Total Revenues	**$ 1,174,205**	**$ 3,952,936**	**$ 1,240,670**	**$ 5,193,606**	**$ 1,185,988**
Expenditures:					
Administrative:					
Engineering Fees	$ 3,500	$ 63,498	$ 5,000	$ 68,498	$ 24,000
Attorney	25,000	4,724	5,000	9,724	25,000
Annual Audit	3,350	3,350	-	3,350	3,700
Management Fees	45,000	37,500	7,500	45,000	47,250
Information Technology	1,947	1,623	325	1,947	2,044
Website Maintenance	1,298	1,082	216	1,298	1,363
Telephone	25	-	6	6	25
Postage	2,200	1,704	450	2,154	2,200
Printing & Binding	550	231	100	331	550
Insurance	4,834	4,319	-	4,319	4,750
Legal Advertising	2,500	820	2,268	3,088	3,100
Office Supplies	500	340	160	500	600
Other Current Charges	1,200	-	200	200	1,200
Bank/ACH Fees	3,500	2,420	500	2,920	3,500
Property Taxes	1,300	1,057	-	1,057	1,300
Dues, Licenses & Subscriptions	175	175	-	175	175
Total Administrative:	**$ 96,879**	**$ 122,843**	**$ 21,725**	**$ 144,568**	**$ 120,757**
Operations:					
Property Insurance	$ 26,498	$ 24,338	$ -	$ 24,338	$ 24,500
Electric	175,500	100,001	25,000	125,001	175,500
Backup Fuel	500	-	250	250	500
Chemicals	15,000	12,595	3,000	15,595	15,000
Dues, Licenses & Subscriptions	2,650	2,000	165	2,165	2,650
Labor	8,634	7,195	1,439	8,634	8,634
Mowing	2,250	1,765	483	2,248	2,250
Plant Lease	181,521	151,268	30,254	181,521	185,986
Repairs & Maintenance	45,000	106,456	10,000	116,456	100,000
Sludge Pumping	40,000	-	10,000	10,000	40,000
Utility Maintenance	105,170	57,734	12,000	69,734	105,170
Capital Outlay	30,901	27,350	-	27,350	50,000
Total Operations:	**$ 633,624**	**$ 490,702**	**$ 92,590**	**$ 583,292**	**$ 710,190**
Reserves					
Capital Reserve Transfer	$ 443,702	$ -	$ 443,702	$ 443,702	$ 355,040
Total Reserves	**$ 443,702**	**$ -**	**$ 443,702**	**$ 443,702**	**$ 355,040**
Total Expenditures	**$ 1,174,205**	**$ 613,545**	**$ 558,017**	**$ 1,171,562**	**$ 1,185,988**
Excess Revenues (Expenditures)	$ 0	$ 3,339,391	$ 682,653	$ 4,022,044	$ (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 monthly fee is $46.05 per residential sewer account for customers connected to potable water and sewer service and $52.63 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 **ESE Center** 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 2027, 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	$2,675.00
CIAC – Sewer	$6,250.00
Meter Fee	$545.56

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 DiBartolomeo, McBee, Hartley & Barnes 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 miscellaneous expenses such as automated notification services provided to account holders.

BANK/ACH FEES
Represents estimated costs for monthly bank services that include online bank drafting, credit card and e-check payments and portal maintenance.

PROPERTY TAXES
The District currently has two folios with ad valorem taxes that are paid annual to 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 backup generators.

CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT
WATER & SEWER BUDGET

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

DUES, LICENSES & SUBSCRIPTIONS
Represents any necessary dues and licenses associated with the operation of the water and wastewater facility.

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, 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. This expense is allocated a 75% to Water & Sewer and 25% to RAM.

CAPITAL OUTLAY
Represents estimated costs for capital outlay related expenses.

TRANSFER OUT – CAPITAL RESERVE
Represents costs to be transferred to the Capital Reserve Fund.

Central Lake

Community Development District

Proposed Budget

FY2027

Water & Sewer Capital Reserve Fund

	Adopted Budget FY2026	Actual Thru 7/31/26	Projected Next 2 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues:					
Transfer In	$ 443,702	$ -	$ 443,702	$ 443,702	$ 355,040
Interest	90,000	-	-	-	-
Total Revenues	**$ 533,702**	**$ -**	**$ 443,702**	**$ 443,702**	**$ 355,040**
Expenditures:					
Capital Outlay	$ 100,000	$ -	$ -	$ -	$ -
Total Operations:	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**
Total Expenditures	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**
Excess Revenues (Expenditures)	$ 433,702	$ -	$ 443,702	$ 443,702	$ 355,040
Fund Balance - Beginning	$ -	$ -	$ -	$ -	$ 443,702
Fund Balance - Ending	$ 433,702	$ -	$ 443,702	$ 443,702	$ 798,742

Central Lake

Community Development District

Proposed Budget

FY2027

Reservation & Maintenance Fund

	Adopted Budget FY2026	Actual Thru 7/31/26	Projected Next 2 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues:					
RAM Sewer Revenue	$ 260,712	$ 223,519	$ 87,065	$ 310,583	$ 264,046
Miscellaneous Income	-	1,150	60	1,210	-
Interest	2,400	1,758	625	2,383	1,800
Total Revenues	**$ 263,112**	**$ 226,427**	**$ 87,750**	**$ 314,176**	**$ 265,846**
Expenditures:					
Administrative:					
Attorney	$ 25,000	$ 6,278	$ 5,000	$ 11,278	$ 25,000
Postage	150	15	2	17	150
Insurance	4,834	4,319	-	4,319	4,750
Other Current Charges	500	-	100	100	500
Property Taxes	1,300	1,057	-	1,057	1,300
Total Administrative:	**$ 31,784**	**$ 11,669**	**$ 5,102**	**$ 16,771**	**$ 31,700**
Operations:					
Property Insurance	$ 26,498	$ 24,338	$ -	$ 24,338	$ 24,500
Mowing	8,995	7,060	1,932	8,992	8,995
Operating Supplies	7,500	-	3,750	3,750	7,500
Permits	5,000	5,000	-	5,000	5,000
Refuse Service	900	597	119	717	900
Repairs & Maintenance	26,000	10,480	5,000	15,480	26,000
Utility Maintenance	32,763	19,245	4,000	23,245	32,763
Capital Outlay	123,673	21,578	5,000	26,578	128,488
Total Operations:	**$ 231,329**	**$ 88,298**	**$ 19,801**	**$ 108,099**	**$ 234,146**
Total Expenditures	**$ 263,112**	**$ 99,967**	**$ 24,903**	**$ 124,870**	**$ 265,846**
Excess Revenues (Expenditures)	$ -	$ 126,460	$ 62,846	$ 189,306	$ (0)

CENTRAL LAKE
COMMUNITY DEVELOPMENT DISTRICT
RESERVATION & MAINTENANCE BUDGET

REVENUES:

RAM REVENUE
The District adopted a Reservation and Maintenance Fee ("RAM Fee"). The Sewer RAM fee is $6.00 per month per equivalent residential connection (ERC) for undeveloped lands within the CDD wastewater service area and undeveloped lands within the Town of Howey-in-the-Hills subject to the Wholesale Wastewater Service Agreement.

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

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

EXPENDITURES:

ADMINISTRATIVE:

ATTORNEY FEES
The District's legal counsel, 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 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	$70	$840
	Contingency		$60
Total			$900

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 VI

From: **Stacie Vanderbilt** svanderbilt@gmscfl.com
Subject: Fwd:
Date: August 31, 2026 at 7:39 PM
To:

On Mon, Jul 13, 2026 at 16:39 Teresa Viscarra <tviscarra@gmscfl.com> wrote:

> Central Lake's block rates:
>
> $20.64 - Block 1 minimum flat rate (0 - 8,600 gallons)
> $3.85 - Block 2 per 1,000 gallons (8,601 - 20,000 gallons)
> $7.82 - Block 3 per 1,000 gallons (20,000+ gallons)
>
> Option 1: My proposed chart has the District charging Mr. Morello the 20,101 gallons (monthly average) using the regular rates and blocks. It then charges the remaining 75,449 gallons of his actual usage at the Block 2 rate of $3.85 per 1,000 gallons.
>
> Option 2, which would follow BC EUC policy, would only charge $20.64 for the remaining 75,449 gallons of actual usage.
>
> 95,550 gallons - May 2026 actual usage
> 20,101 gallons - Calculated monthly average usage
> 75,449 gallons - Remaining actual usage
>
> Option 1: $299.07 Applicable Credit
> Option 2: $568.91 Applicable Credit
>
> Thank you.
>
> **Teresa Viscarra**
> **Governmental Management Services-CF, LLC**
> **219 E. Livingston Street**
> **Orlando, FL 32801**
> **Tel: 407-347-4103**
> **Email:** tviscarra@gmscfl.com
>
> On Mon, Jul 13, 2026 at 1:25 PM George Flint <gflint@gmscfl.com> wrote:
>
> > Explain to me how you are calculating the per thousand gallon rate on the first block?
> >
> > > On Jul 13, 2026, at 3:16 PM, Teresa Viscarra <tviscarra@gmscfl.com> wrote:
> > >
> > > Bud,
> > >
> > > Good afternoon. Yes, for the Bella Collina CDD, the term used is Excessive Usage Credit ("EUC"). The attachment I sent in my email below reflected an option but another option was noted in the body of my email as Central Lake CDD does not utilize the same per 1,000 gallon rate for its first block as Bella Collina CDD but rather a flat fixed rate for block one. Please advise which option if any, you approve. I have not made any changes to Mr. Morello's account as I am awaiting written approval/confirmation from you or George.
> > >
> > > Thank you.
> > >
> > > **Teresa Viscarra**
> > > **Governmental Management Services-CF, LLC**
> > > **219 E. Livingston Street**
> > > **Orlando, FL 32801**
> > > **Tel: 407-347-4103**
> > > **Email:** tviscarra@gmscfl.com
> > >
> > > ---------- Forwarded message ---------
> > > From: **Teresa Viscarra** <tviscarra@gmscfl.com>
> > > Date: Sun, Jul 5, 2026 at 10:14 PM
> > > Subject: Re: Water usage discrepancy at 9625 San Fernando Ct.howey in the hills, fl
> > > To: George Flint <gflint@gmscfl.com>

Cc: Bud Beucher <budbeucher@gmail.com>, Teresa Viscarra <tviscarra@gmscfl.com>

George,

Please see the attached Excessive Use Credit calculation for 9625 San Fernando Court. I would like to note the following:

Bella Collina's requirements are as follows:

1. Request must be made within 6 months of billing.
2. Usage must exceed 50,000 gallons.
3. High consumption cannot be the result of an apparent or deliberate act by the customer, such as excessive watering, pool filling, new landscaping or hoses left on. The resident has not provided documentation explaining the cause.
4. High actual usage must be 4 times the average monthly usage for the past 12 months of service.
5. EUC is limited to one credit within a 3 year period.

If all of the above is met, any actual usage above the monthly average is billed at the lowest tier instead of the higher tiers. What makes Central Lake a bit difficult is that its first tier is a fixed amount of $20.64 rather than a rate billed per thousand gallons. Because of this, I applied the 2nd block at $3.85 per 1,000 gallons to the attached calculation. If I update it to reflect $20.64 it would increase the credit from $299.07 to $568.91.

Please advise how to proceed.

Thank you.

Teresa Viscarra
Governmental Management Services-CF, LLC
219 E. Livingston Street
Orlando, FL 32801
Tel: 407-347-4103
Email: tviscarra@gmscfl.com

On Tue, Jun 30, 2026 at 8:24 AM George Flint <gflint@gmscfl.com> wrote:

> Teresa,
>
> Can you provide the account history on this for the last 12 months showing gallons and dollars? Also, can you go through the exercise of calculating what the credit would be if we had an EUC credit similar to bella collina's?
>
> Thanks,
>
> George

SECTION VII

american environmental consulting

June 17, 2026

Via email to gflint@gmscfl.com

Mr. George Flint, District Manager
Central Lake Community Development District (CDD)
219 East Livingston Street
Orlando, Florida 32801

RE: Frozen Grove Wastewater Treatment Facility, Lake County, Florida
Well Replacement Proposal

Dear George:

Thank you so much for the opportunity to provide you with this proposal. American Environmental Consulting, Inc. (AEC) is a 100% woman-owned, small business that strives to provide our clients with quality, timeliness, and value, as well as the personal attention and expertise of our principal owner.

The following scope of work has been prepared based on our recent conversations.

Basis of Scope

- The Frozen Grove Wastewater Treatment Facility (WWTF) operates under Florida Department of Environmental Protection (FDEP) Domestic Wastewater Permit No. FLA010588. A permit renewal was submitted to FDEP on April 22, 2026. FDEP determined that the application is incomplete and provided a Request for Additional Information (RAI). Attached is a copy of the FDEP RAI letter.
- There are six (6) existing groundwater monitoring wells associated with the permit's Groundwater Monitoring Plan (GWMP). RAI #7 reports that compliance well MWC-5GC has been reported to be dry for the last four (4) quarters of sampling.
- Based on our review of historical reports and our discussion, AEC has determined that compliance well MWC-5GC needs to be replaced with a deeper well that will intercept the shallow groundwater table. The existing well needs to be properly abandoned.

Scope of Work

Task 1 **Well Abandonment and Replacement** - AEC will mobilize to the subject site with a State-licensed well contractor to complete the following scope of work:

- Existing compliance well MWC-5GC will be properly abandoned whereby the aboveground PVC riser will be cut to land surface, the concrete pad will be removed, and the well will be filled with concrete. A well abandonment permit will be completed. The existing well MWC-5GC is constructed of 2-inch diameter, Schedule 40 PVC with 5 feet (ft) of 0.010-inch slotted screen to a terminal depth of 6.3 ft below land surface (bls).

- A new well will be installed proximal to the existing well via hollow stem auger. The new well will be identified as MWC-5GC(R). AEC anticipates that the new well will be installed to a terminal depth of 17 ft bls with 15 ft of 0.010-inch slotted screen. A well completion permit will be obtained for the new well.
- At the completion of the field, AEC will prepare a report that will include the well permits and as-built details for the new well.

FEE: **Lump Sum of $5,500** BB **Client Initials**

Schedule and Deliverables

The Task 1 field work can be completed in one (1) day and will be scheduled upon the Client's authorization to proceed. AEC understands that the week of June 29, 2026 is preferred.

AEC will prepare the well completion report for the Client within one (1) week of completion of the field work. AEC will provide an electronic copy of the report.

Payment Terms

An invoice will be provided along with the final report. Payment is expected within 30 days.

Thank you for the opportunity to assist you with this project. Should you have any questions and/or need additional information, please do not hesitate to contact me at *kelly@aeciservices.com* or (407) 718-8802.

Sincerely,

Kelly Eger, R.E.M.
President

Authorization to Proceed:

DocuSigned by:
Bud Beucher
F9FD97B18DDC4DD...

Client's Signature

2026-06-17
Date

Bud Beucher
Client's Name

Chairman
Title

FLORIDA DEPARTMENT OF Environmental Protection

Central District Office
3319 Maguire Blvd, Suite 232
Orlando Florida 32803

Ron DeSantis
Governor

Jay Collins
Lt. Governor

Alexis A. Lambert
Secretary

REQUEST FOR ADDITIONAL INFORMATION

May 6, 2026

Central Lake Community Development District (CDD)
George Flint, District Manager
219 East Livingston Street
Orlando, FL 32801
gflint@gmscfl.com

Re: First Request for Additional Information (RAI)
Lake County – Wastewater
Facility Name: Frozen Grove WWTF
Facility ID: FLA010588
DEP Application No.: FLA010588-012

Dear George Flint:

Thank you for your application for a permit renewal submitted on April 22, 2026 for the above-referenced Facility. A review of your application and supporting documentation indicates the application is incomplete. Please provide the information in the attached document and refer to this RAI in your response. The response to this RAI must be signed, sealed, and dated by a registered Florida Professional Engineer.

To continue the processing of your application, the Department must receive a response within 90 days of this letter, **August 4, 2026**, unless a written request for additional time to provide the requested information is submitted and approved. It is the Department's desire to provide prompt turnaround times on permit applications, and a quicker response to this RAI shortens the timeframe for which a final decision on the application can be made. Pursuant to Rule 62-4.055(1), F.A.C. and Section 120.60, F.S., failure of an applicant to provide timely requested information by the applicant deadline may result in denial of the application. You are encouraged to contact this office to discuss the items requested to assist you in developing a complete and adequate response.

Your processor, Charles LeGros can be contacted at 407-897-4158, Charles.LeGros@floridadep.gov. Please submit your response by email to DEP_CD@FloridaDEP.gov, with a copy to Charles.LeGros@floridadep.gov. If the submittal is over 35MB, please email DEP_CD@FloridaDEP.gov, with a copy to Charles.LeGros@floridadep.gov, requesting access to the secure file portal. After posting the submittal, send an email to email DEP_CD@FloridaDEP.gov, with a copy to Charles.LeGros@floridadep.gov, alerting us that it has been posted.

Sincerely,

Rashendrick L Johnson
Environmental Manager
Permitting and Waste Cleanup Program

v. 1.9

cc:
Keith A. Backmann, P.E., Key Engineering Associates Inc., *keyengg@aol.com*
Bud Beucher, Frozen Grove, budbeucher@gmail.com
DEP: Rashendrick L Johnson (RJ); Charles LeGros; Reggie Phillips, Hannah VanBuren

Attached: List of Requested Information

Attachment: List of Requested Information

George Flint, District Manager
Facility Name: Frozen Grove WWTF
Facility ID: FLA010588
DEP Application No.: FLA010588-012

1. The Department's compliance section is planning to schedule an inspection of the facility in the near future. Any issues found during this inspection will have to be addressed. [62-620.610(9) F.A.C.]

2. The facility is located in the new June 2025 Upper Ocklawaha Basin Management Action Plan (BMAP) area. This permit will be conditioned to incorporate any applicable requirements for wastewater facilities. This facility's land application sites (R-001 and R-002) are located in the BMAP area and will require a limit of 3 mg/L total nitrogen and 1 mg/L of total phosphorus for reclaimed water within ten years of BMAP adoption. Please acknowledge.

   Here is a link to the Ocklawaha BMAP:
   https://floridadep.gov/sites/default/files/2025%20Upper%20Ocklawaha%20River%20BMAP.pdf

   [FDEP Final Order 25-1032]

3. Part 2., item 1 of the permit application Form 2A requests to increase the facility permitted capacity from 0.870 MGD (increasing to 0.965 MGD). Provide a summary of storage facilities confirming sufficient wet weather storage per 62-610.464, Florida Administrative Code (F.A.C.) for the increase in capacity (i.e. the 4.4 MG lined reclaimed water storage pond). At a minimum, the system storage capacity shall be the volume equal to three times the portion of the average daily flow of the total reuse capacity for which no alternative reuse or disposal system is permitted. Wet weather storage can include offsite storage but not irrigation sites. [62-610.464(2)]

4. Part 2., item 1 of the permit application Form 2A requests facility permitted capacity from 0.870 MGD (increasing to 0.965 MGD). Provide a summary of storage facilities confirming sufficient reject storage per 62-610.464, Florida Administrative Code (F.A.C.) for the capacity and increase in capacity. At a minimum, the facility shall provide a minimum of one day of reject storage capacity for the portion of the average daily flow of the total reuse capacity for which no alternative reuse or disposal system is permitted. [62-610.464(3)]

5. Please complete the reliability class on Section 2, item 5 on Form 2A (public access reuse requires Class I reliability). [62-620.910(2)]

6. Exceedances of Nitrogen, Nitrate, Total (as N) have been detected in MWC-4 GC (12.0 mg/L, Q4 2025). Please provide an explanation for these exceedances and if any remedial strategies have been or will be implemented to address this. [62-520.420(1), F.A.C.]

7. The compliance well MWC-5 GC has been reported dry for last 4 quarters, which is not acceptable. Monitoring compliance wells on a regular basis is critical for the compliance evaluation purposes and must be replaced if they are not producing representative groundwater samples. Please conduct an investigation into the sampling viability of existing well MWC-5 GC. If it is determined this well is no longer feasible for representative groundwater sampling, the well should be replaced by well MWC-5R GC in close proximity of the respective existing well. The new well should be installed in such a way as to encounter at least 8 feet of water column in the monitor well [62-520, F.A.C].

SECTION A

american environmental consulting

July 6, 2026

Via email to budbeucher@gmail.com

Mr. Bud Beucher
SJ Mission Inn, LLC
10400 County Road 48
Howey in the Hills, Florida 34737

RE: Frozen Grove Wastewater Treatment Facility, Lake County, Florida
Well Replacement Report (AEC Project No. 26-044)

Dear Bud:

American Environmental Consulting, Inc. (AEC) is pleased to provide you with this report that summarizes the replacement of a groundwater monitoring well associated with the Frozen Grove Wastewater Treatment Facility (WWTF). The well is located within the Mission Inn El Campeon Golf Course (Lake County Parcel Number 22-20-25-0002-000-02600).

Background

The WWTF operates under Florida Department of Environmental Protection (FDEP) Domestic Wastewater Permit No. FLA010588. A permit renewal was submitted to FDEP on April 22, 2026. FDEP determined that the application is incomplete and provided a Request for Additional Information (RAI). Attached is a copy of the FDEP RAI letter.

There are six (6) existing groundwater monitoring wells associated with the permit's Groundwater Monitoring Plan (GWMP). FDEP's RAI #7 states that compliance well MWC-5GC has been reported to be dry for the last four (4) quarters of sampling. Based on our review of historical reports and our discussions, AEC determined that compliance well MWC-5GC needed to be replaced with a deeper well that would intercept the shallow groundwater table. The existing well would need to be properly abandoned.

Scope of Work

On June 29, 2026, AEC mobilized to the subject site with Environmental Drilling Service, Inc. (EDS), a State-licensed well contractor to complete the following scope of work:

- Existing compliance well MWC-5GC was properly abandoned whereby the aboveground PVC riser was cut to land surface, the concrete pad was removed, and the well was filled with concrete. A copy of the State off Florida well abandonment report is attached (Permit Number 253588-1).
- Replacement well MWC-5GCR was installed next to the abandoned well. The new 2-inch diameter well was installed to a terminal depth of 20 feet below land

surface (ft bls) with 15 ft of 0.010-inch slotted screen. The new well was developed by purging approximately 60 gallons of groundwater until the final turbidity measured less than 5 NTU. A copy of the State off Florida well completion report is attached (Permit Number 253587-1).

Thank you for the opportunity to assist you with this project. Should you have any questions and/or need additional information, please do not hesitate to contact me at *kelly@aeciservices.com* or (407) 718-8802.

Sincerely,

Kelly Eger, R.E.M.
President

cc: Keith Bachmann *keyengg@aol.com*
George Flint *gflint@gmscfl.com*
Stacie Vanderbilt *svanderbilt@gmscfl.com*

STATE OF FLORIDA WELL COMPLETION REPORT

[ ] Southwest
[ ] Northwest
[ ] St. Johns River
[ ] South Florida
[ ] Suwannee River
[ ] DEP
[X] Delegated Authority (If Applicable) **Lake DOH**

PLEASE, FILL OUT ALL APPLICABLE FIELDS
(*Denotes Required Fields Where Applicable)

Date Stamp
06/29/2026
Confirmation#
1044782
Well Name:

Official Use Only

1. *Permit Number 253588-1 *CUP/WUP Number 2662 *DID Number 592887 62-524 Delineation No. ____
2. *Number of permitted wells constructed, repaired, or abandoned 1 *Number of permitted wells not constructed, repaired, or abandoned 0
3. *Owner's Name Sj Mission Inn Llc 4.*Completion Date 06/29/2026 5. Florida Unique ID MWC5GC
6. 10400 County Road 48, Howey In The Hills, FL 34737
   *Well Location – Address, Road Name or Number, City, ZIP
7. *County Lake *Section 26 Land Grant ____ *Township 20S *Range 25E
8. Latitude 284314.1486 Longitude 814708.1322
9. Data Obtained From: ____GPS X Map ____Survey Datum: ____NAD 27 X NAD 83 ____WGS 84

10. *Type of Work: ____Construction ____Repair ____Modification X Abandonment Reason: no longer deep enough
11. *Specify Intended Use(s) of Well(s):
____Domestic ____Landscape Irrigation ____Agricultural Irrigation ____Site Investigation
____Bottled Water Supply ____Recreation Area Irrigation ____Livestock X Monitoring
____Public Water Supply (Limited Use/DOH) ____Nursery Irrigation ____Test
____Public Water Supply (Community or Non-Community/DEP) ____Commercial/Industrial ____Earth-Coupled Geothermal
____Class I Injection ____Golf Course Irrigation ____HVAC Supply
____HVAC Return
Class V Injection: ____Recharge ____Commercial/Industrial Disposal ____Aquifer Storage and Recovery ____Drainage
Remediation: ____Recovery ____Air Sparge ____Other (Describe) ____
____Other (Describe) ____

12. *Drill Method: ____Auger ____Cable Tool ____Rotary ____Combination (Two or More Methods) ____Jetted ____Sonic
____Horizontal Drilling ____Hydraulic Point (Direct Push) ____Other ____
13. *Measured Static Water Level ____ft. Measured Pumping Water Level ____ft. After ____Hours at ____GPM
14. *Measuring Point (Describe) ____ Which is ____ft. ____Above ____Below Land Surface *Flowing: ____Yes X No
15. *Casing Material: ____Black Steel ____Galvanized X PVC ____Stainless Steel ____Not Cased ____Other ____
16. *Total Well Depth 6 ft. Cased Depth ____ft. *Open Hole: From ____To ____ft. *Screen: From 1 To 6 ft. Slot Size ____

17. *Abandonment: ____Other (Explain) ____

From	To	No. of Bags	Seal Material (Check One): Neat Cement	Bentonite	Other
0 ft.	6 ft.	1			X Cement
ft.	ft.				
ft.	ft.				
ft.	ft.				
ft.	ft.				

18. *Surface Casing Diameter and Depth:

Dia (in.)	From (ft.)	To (ft.)	No. of Bags	Seal Material (Check One): Neat Cement	Bentonite	Other

19. *Primary Casing Diameter and Depth:

Dia (in.)	From (ft.)	To (ft.)	No. of Bags	Seal Material (Check One): Neat Cement	Bentonite	Other

20. *Liner Casing Diameter and Depth:

Dia (in.)	From (ft.)	To (ft.)	No. of Bags	Seal Material (Check One): Neat Cement	Bentonite	Other

21. *Telescope Casing Diameter and Depth:

Dia (in.)	From (ft.)	To (ft.)	No. of Bags	Seal Material (Check One): Neat Cement	Bentonite	Other

22. Pump Type (If known):
____Centrifugal ____Jet ____Submersible ____Turbine
Horsepower ____ Pump Capacity (GPM) ____
Pump Depth ____ft. Intake Depth ____ft.

23. Chemical Analysis (When Required):
Iron ____ppm Sulfate ____ppm Chloride ____ppm
____Laboratory Test ____Field Test Kit

24. Water Well Contractor:
*Contractor Name Carl A Leonhardt *License Number 9521 E-mail Address carl@edsdrills.com
*Contractor's Signature **Carl A Leonhardt** *Driller's Name (Print or Type) Keith Olson
(I certify that the information provided in this report is accurate and true.)

*Permit No. 253588-1

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
2379 BROAD STREET, BROOKSVILLE, FL 34604-6899
PHONE: (352) 796-7211 or (800) 423-1476
WWW.SWFWMD.STATE.FL.US

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
4049 REID STREET, PALATKA, FL 32178-1429
PHONE: (386) 329-4500
WWW.SJRWMD.COM

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
152 WATER MANAGEMENT DR., HAVANA, FL 32333-4712
(U.S. Highway 90, 10 miles west of Tallahassee)
PHONE: (850) 539-5999
WWW.NWFWMD.STATE.FL.US

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
P.O. BOX 24680
3301 GUN CLUB ROAD
WEST PLAM BEACH, FL 33416-4680
PHONE: (561) 686-8800
WWW.SFWMD.GOV

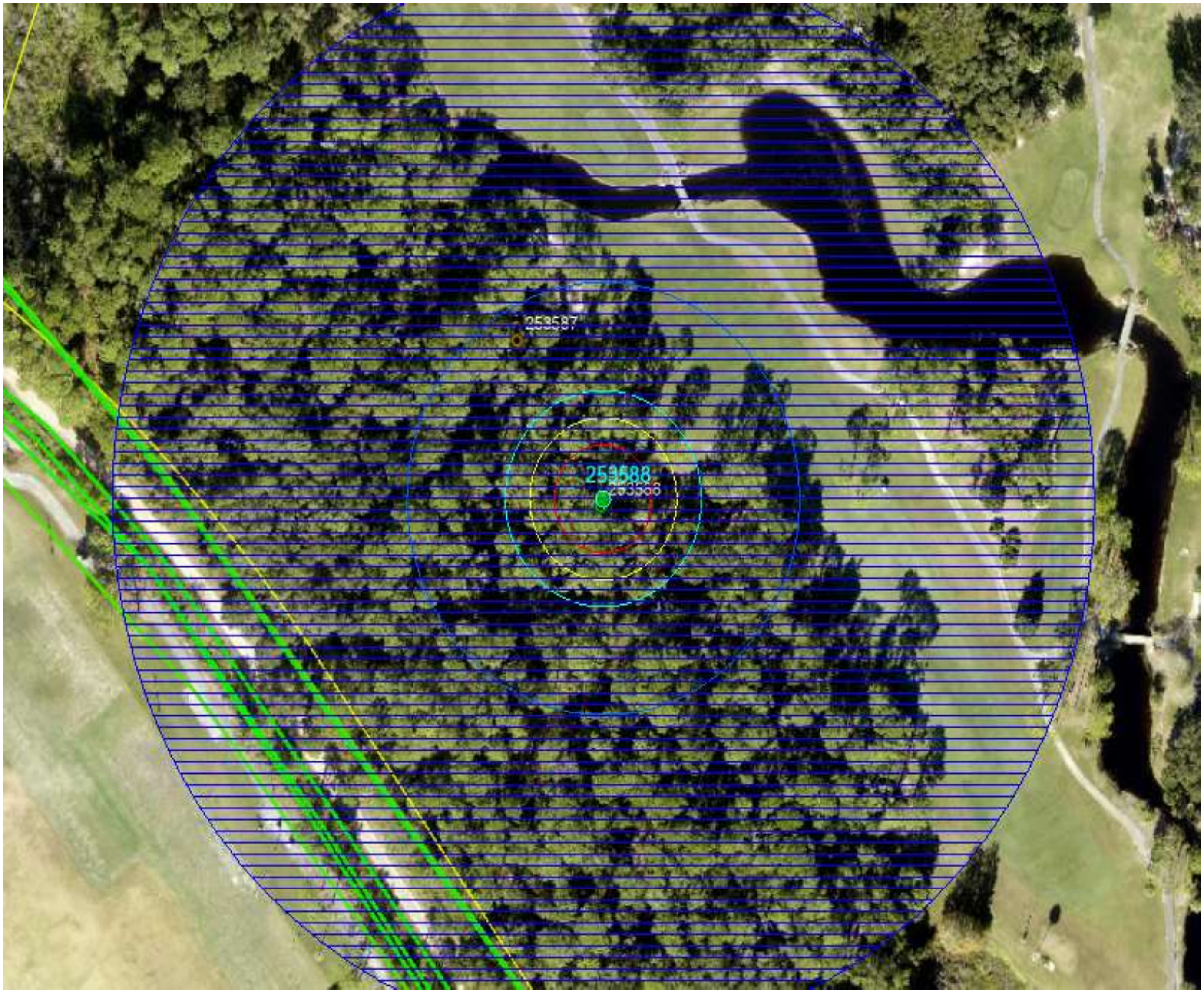
SUWANNEE RIVER WATER MANAGEMENT DISTRICT
9225 CR 49
LIVE OAK, FL 32060
PHONE: (386) 362-1001 or (800) 226-1066 (Florida only)
WWW.MYSUWANNEERIVER.COM

***DRILL CUTTINGS LOG** (Examine cuttings every 20 ft. or at formation changes. Note cavities and depth to producing zone. Grain Size: F=Fine, M=Medium, and C=Coarse)

From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	
From	ft.	To	ft.	Color		Grain Size (F, M, C)		Material	

Comments:

***Detailed Site Map of Well Location**



STATE OF FLORIDA WELL COMPLETION REPORT

[ ] Southwest
[ ] Northwest
[ ] St. Johns River
[ ] South Florida
[ ] Suwannee River
[ ] DEP
[X] Delegated Authority (If Applicable) **Lake DOH**

PLEASE, FILL OUT ALL APPLICABLE FIELDS
(*Denotes Required Fields Where Applicable)

Date Stamp
06/29/2026
Confirmation#
1044788
Well Name:

Official Use Only

1. *Permit Number 253587-1 *CUP/WUP Number 2662 *DID Number 592886 62-524 Delineation No. ____
2. *Number of permitted wells constructed, repaired, or abandoned 1 *Number of permitted wells not constructed, repaired, or abandoned 0
3. *Owner's Name Sj Mission Inn LLC 4.*Completion Date 06/29/2026 5. Florida Unique ID MWC5GCR
6. 10400 County Road 48, Howey In The Hills, FL 34737
   *Well Location – Address, Road Name or Number, City, ZIP
7. *County Lake *Section 26 Land Grant ____ *Township 20S *Range 25E
8. Latitude 284315.574 Longitude 814709.098
9. Data Obtained From: ___GPS X Map ___Survey Datum: ___NAD 27 X NAD 83 ___WGS 84

10. *Type of Work: X Construction ___Repair ___Modification ___Abandonment Reason: ____
11. *Specify Intended Use(s) of Well(s):

___Domestic
___Bottled Water Supply
___Public Water Supply (Limited Use/DOH)
___Public Water Supply (Community or Non-Community/DEP)
___Class I Injection
___Landscape Irrigation
___Recreation Area Irrigation
___Agricultural Irrigation
___Livestock
___Nursery Irrigation
___Commercial/Industrial
___Golf Course Irrigation
___Site Investigation
X Monitoring
___Test
___Earth-Coupled Geothermal
___HVAC Supply
___HVAC Return

Class V Injection: ___Recharge ___Commercial/Industrial Disposal ___Aquifer Storage and Recovery ___Drainage
Remediation: ___Recovery ___Air Sparge ___Other (Describe) ____
___Other (Describe) ____

12. *Drill Method: X Auger ___Cable Tool ___Rotary ___Combination (Two or More Methods) ___Jetted ___Sonic ___Horizontal Drilling ___Hydraulic Point (Direct Push) ___Other ____
13. *Measured Static Water Level ___ft. Measured Pumping Water Level ___ft. After ___Hours at ___GPM
14. *Measuring Point (Describe) ____ Which is ___ft. ___Above ___Below Land Surface *Flowing: ___Yes X No
15. *Casing Material: ___Black Steel ___Galvanized X PVC ___Stainless Steel ___Not Cased ___Other ____
16. *Total Well Depth 20 ft. Cased Depth ___ft. *Open Hole: From ___To ___ft. *Screen: From 5 To 20 ft. Slot Size ____

17. *Abandonment: ___Other (Explain) ____

From	To	No. of Bags	Seal Material (Check One)
___ft.	___ft.	___	___Neat Cement ___Bentonite ___Other ___
___ft.	___ft.	___	___Neat Cement ___Bentonite ___Other ___
___ft.	___ft.	___	___Neat Cement ___Bentonite ___Other ___
___ft.	___ft.	___	___Neat Cement ___Bentonite ___Other ___
___ft.	___ft.	___	___Neat Cement ___Bentonite ___Other ___

18. *Surface Casing Diameter and Depth:

Dia	From	To	No. of Bags	Seal Material (Check One)
___in.	___ft.	___ft.	___	___Neat Cement ___Bentonite ___Other
___in.	___ft.	___ft.	___	___Neat Cement ___Bentonite ___Other

19. *Primary Casing Diameter and Depth:

Dia	From	To	No. of Bags	Seal Material (Check One)
2 in.	0 ft.	5 ft.	1	___Neat Cement ___Bentonite X Other Cement
___in.	___ft.	___ft.	___	___Neat Cement ___Bentonite ___Other
___in.	___ft.	___ft.	___	___Neat Cement ___Bentonite ___Other
___in.	___ft.	___ft.	___	___Neat Cement ___Bentonite ___Other
___in.	___ft.	___ft.	___	___Neat Cement ___Bentonite ___Other

20. *Liner Casing Diameter and Depth:

Dia	From	To	No. of Bags	Seal Material (Check One)
___in.	___ft.	___ft.	___	___Neat Cement ___Bentonite ___Other
___in.	___ft.	___ft.	___	___Neat Cement ___Bentonite ___Other
___in.	___ft.	___ft.	___	___Neat Cement ___Bentonite ___Other

21. *Telescope Casing Diameter and Depth:

Dia	From	To	No. of Bags	Seal Material (Check One)
___in.	___ft.	___ft.	___	___Neat Cement ___Bentonite ___Other
___in.	___ft.	___ft.	___	___Neat Cement ___Bentonite ___Other
___in.	___ft.	___ft.	___	___Neat Cement ___Bentonite ___Other

22. Pump Type (If known):
___Centrifugal ___Jet ___Submersible ___Turbine
Horsepower ____ Pump Capacity (GPM) ____
Pump Depth ___ft. Intake Depth ___ft.

23. Chemical Analysis (When Required):
Iron ___ppm Sulfate ___ppm Chloride ___ppm
___Laboratory Test ___Field Test Kit

24. Water Well Contractor:

*Contractor Name Carl A Leonhardt *License Number 9521 E-mail Address carl@edsdrills.com

*Contractor's Signature **Carl A Leonhardt** *Driller's Name (Print or Type) Keith Olson
(I certify that the information provided in this report is accurate and true.)

*Permit No. 253587-1

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
2379 BROAD STREET, BROOKSVILLE, FL 34604-6899
PHONE: (352) 796-7211 or (800) 423-1476
WWW.SWFWMD.STATE.FL.US

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
4049 REID STREET, PALATKA, FL 32178-1429
PHONE: (386) 329-4500
WWW.SJRWMD.COM

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
152 WATER MANAGEMENT DR., HAVANA, FL 32333-4712
(U.S. Highway 90, 10 miles west of Tallahassee)
PHONE: (850) 539-5999
WWW.NWFWMD.STATE.FL.US

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
P.O. BOX 24680
3301 GUN CLUB ROAD
WEST PLAM BEACH, FL 33416-4680
PHONE: (561) 686-8800
WWW.SFWMD.GOV

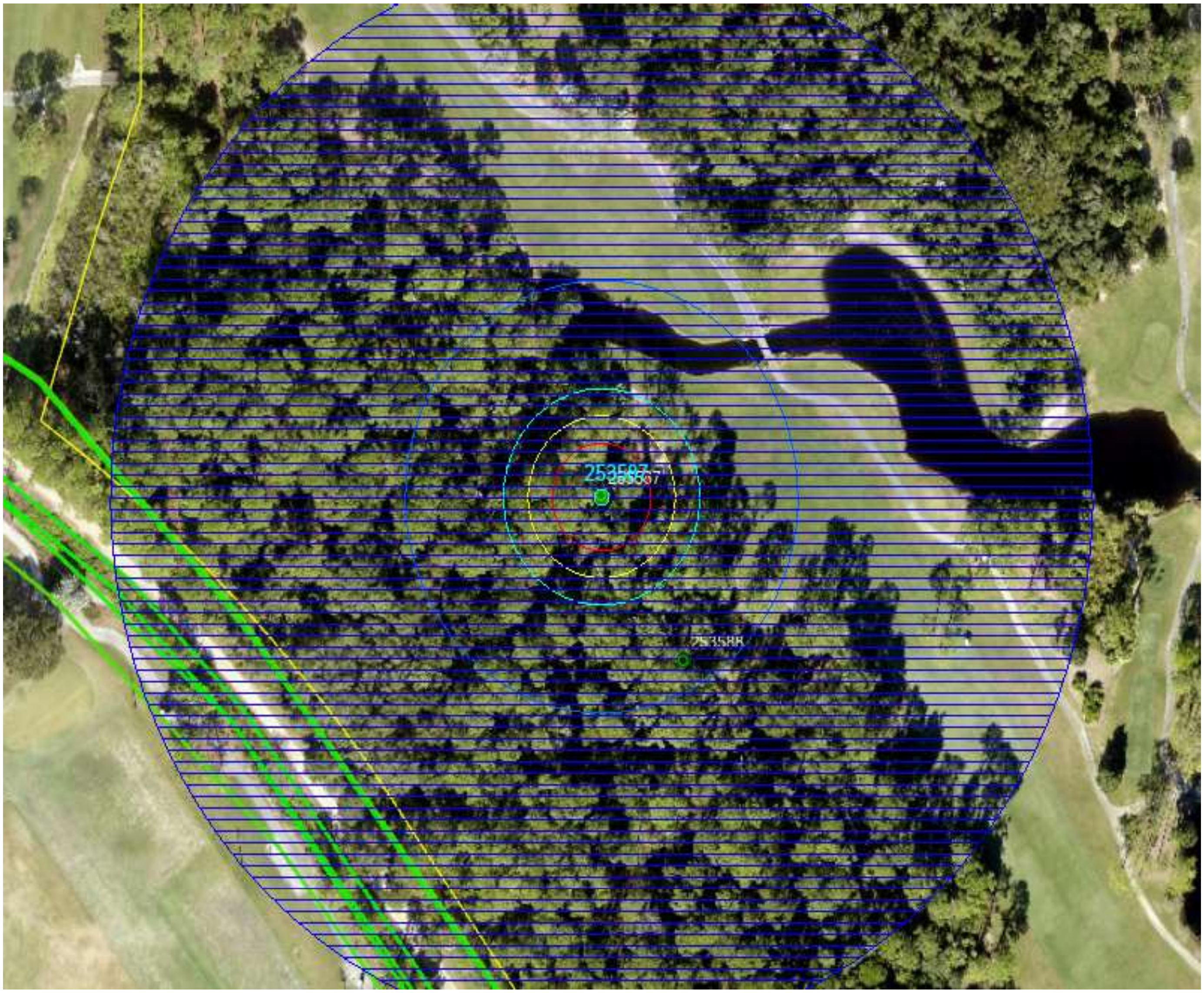
SUWANNEE RIVER WATER MANAGEMENT DISTRICT
9225 CR 49
LIVE OAK, FL 32060
PHONE: (386) 362-1001 or (800) 226-1066 (Florida only)
WWW.MYSUWANNEERIVER.COM

***DRILL CUTTINGS LOG** (Examine cuttings every 20 ft. or at formation changes. Note cavities and depth to producing zone. Grain Size: F=Fine, M=Medium, and C=Coarse)

From (ft.)	To (ft.)	Color	Grain Size (F, M, C)	Material
0	20	Tan	Medium	Sand

Comments:

*Detailed Site Map of Well Location



SECTION VIII

AGREEMENT AND
STANDARD TERMS AND CONDITIONS

AGREEMENT FOR SERVICES
July 1, 2026

This AGREEMENT is made on the date of signature below, by and between, American Surveying & Mapping, Inc. 221 Circle Drive, Maitland, FL 32751, herein after called "SURVEYOR" and **Central Lake Community Development District/Government Management Services-CF, LLC, 219 E. Livingston Street, Orlando, FL 32801,** herein called the "CLIENT".

The purpose of this AGREEMENT is to engage SURVEYOR to perform specialized professional services for CLIENT in accordance with the terms and conditions set forth in the following sections and the "Agreement and Standard Terms and Conditions" attached hereto and made part of this AGREEMENT and together with the CLIENT's acceptance, shall constitute the entire AGREEMENT superseding any and all previous correspondence and arrangements relating to this work.

1. CLIENT hereby agrees to retain SURVEYOR to perform professional services as described herein as Scope of Services. This AGREEMENT applies only to the specific project identified herein.

2. SURVEYOR agrees to perform the services set forth herein ("Scope of Services").

3. CLIENT agrees to compensate SURVEYOR for its services according to the schedule of payments included here

4. Governing Law: This AGREEMENT shall be governed by the Laws of the State of Florida.

5. Severability: If any provision of this AGREEMENT is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions shall remain in full force and effect and are binding on SURVEYOR and CLIENT.

6. Professional services will be invoiced monthly based upon the percentage complete. Payment is due upon receipt of invoice. If payment is not received within thirty (30) days from the date of the invoice, a service charge on the outstanding balance at the rate of 1.5 percent per month (18% A.P.R.) will be assessed. American Surveying & Mapping, Inc. reserves the right to suspend work on the project according to number 7 of the Standard Terms and Conditions made part of this Agreement. Undesignated payments will be applied to the most outstanding past due invoices.

7. PAYMENT: Bills for progress payments will be rendered monthly based upon the percentage of work completed, and in no case shall the amount due be less than the total of all sums invoiced to ASM by its subcontractors, if any, for work completed by them in this project. Client shall be liable to pay all penalties and/or interest charges imposed by ASM and by its subcontractors. If Client fails to pay invoiced amounts in accordance with this paragraph. Interest at the rate of 1.5% per month will be added to Client's account for any balance remaining unpaid more than thirty (30) days after invoicing. If Client should fail to pay ASM within forty-five (45) days after the bill is rendered, then ASM shall have the right, upon seven (7) days written notice to Client, to stop work on the project until payment of the amount owed, including all interest charges, has been received. Client shall not use, assign, sell, transfer any digital or hardcopy data, or any other product of this agreement unless full payment for the contracted services and products have been remitted to ASM or progress payment arrangements have been approved by the authorized ASM representative.

AMERICAN SURVEYING & MAPPING INC.

AGREEMENT AND
STANDARD TERMS AND CONDITIONS

Scope of Services
Mission Inn Lift Station - 250819

ASM will provide the following services:

1. **Location Services……………………………………………$2,250.00**
   - **Provide elevation location for monitoring well adjacent to MWC-5-GC (CW-5).**
   - **See attached exhibit provided by client**

All services performed will meet the minimum technical standards set forth in Chapter 5J-17.052 of the Florida Administrative Code pursuant to Chapter 472.027, Florida Statutes.

Proposal is void after 30 days.

The Parties agree that they have read this AGREEMENT, are familiar with the terms therein and agree to be bound by said terms. This document executed and returned by you will serve as our Notice to Proceed.

________________________________ ________________
Central Lake Community Development District Date

7/1/2026
________________________________ ________________
Kirk E. Lippi Date
American Surveying & Mapping, Inc.

Additional Service Fees

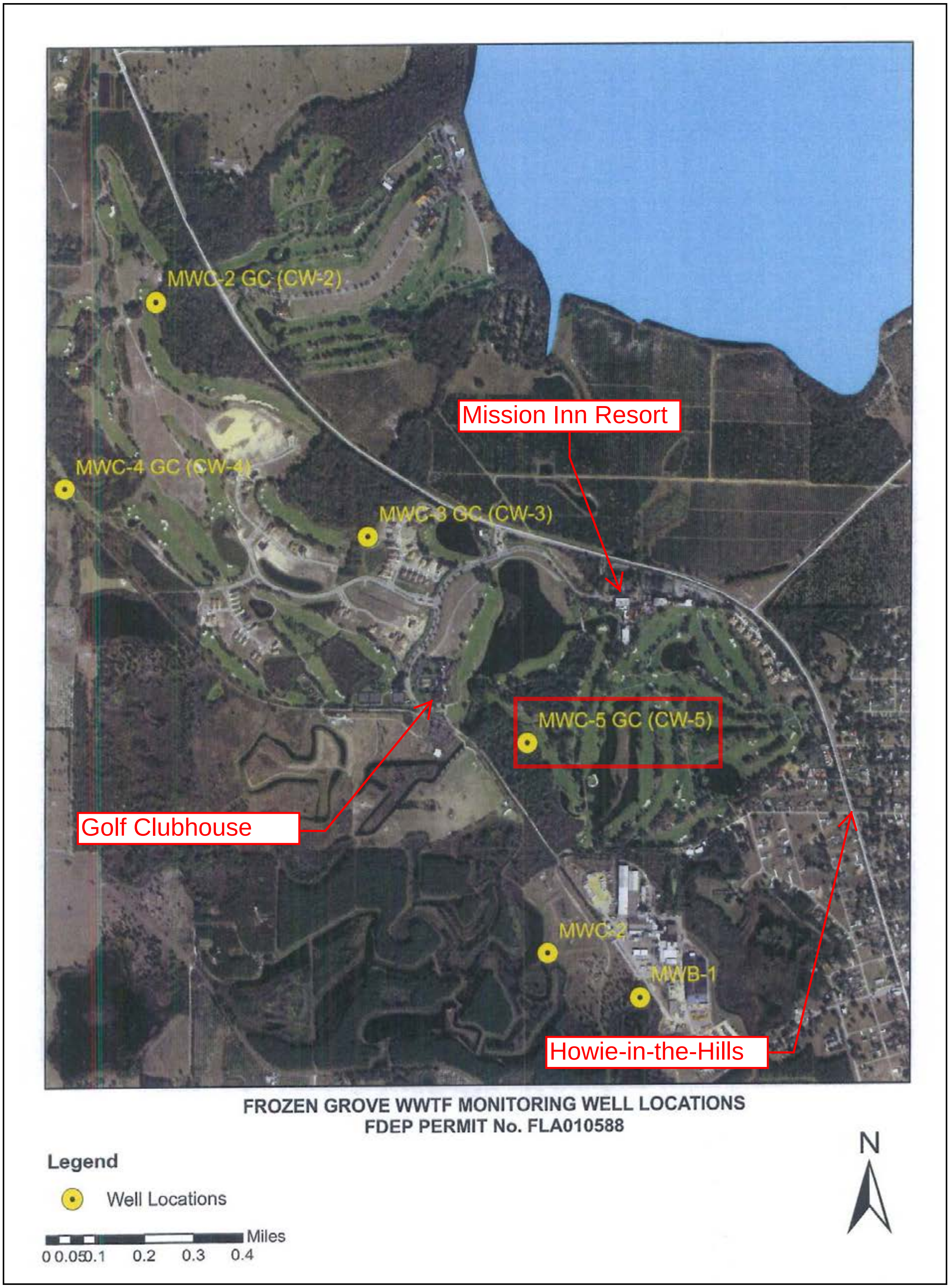
Any and all additional work outside the Scope of Services authorized by CLIENT and performed will be billed on an hourly basis at the following rates:

Project Manager	$140.00 per hour
Project Surveyor	$155.00 per hour
Survey/CADD Technician	$125.00 per hour
Survey Crew	$175.00 per hour

Note 1: CLIENT shall pay the cost for any direct expenses incurred on CLIENT's behalf. If requested, we will provide a computer printout which details these costs. We do not typically provide any additional back-up for these generally nominal expenses.

Note 2: Miscellaneous fees shall be billed monthly as they are incurred. Invoices shall be considered due and payable upon presentation as detailed in the "Standard Terms and Conditions".

Note 3: The fee stated herein does not include any sales or use tax. In the event that a sales and/or use tax is imposed by local, state, or federal authority, upon the services rendered hereunder, such sales and/or use tax shall be in addition to said fee herein, and shall be the full responsibility of the CLIENT.



GWMP Monitoring Well Locations

FIGURE 1

SECTION IX

SECTION A

Central Lake Community Development District
Performance Measures/Standards &
Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of two board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: District Management Site Inspections

Objective: Plant Operator will conduct an annual inspection to ensure safety and proper functioning of Water Treatment Facilities, Water Reclamation Facilities, Wastewater Pumping Stations, and Reclaimed Water Pumping Systems.
Measurement: Plant Operator inspections were successfully completed as evidenced by Plant Operator's reports, notes or other record keeping method.
Standard: 100% of site visits were successfully completed as described.
Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.
Measurement: A minimum of one inspection completed per year as evidenced by District engineer's report related to District's infrastructure and related systems.
Standard: Minimum of one inspection was completed in the Fiscal Year by the District's engineer.
Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.
Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within District records.
Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.
Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.
Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.
Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.
Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.
Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.
Achieved: Yes ☐ No ☐

Chair/Vice Chair:___________________________ Date:_______________
Print Name:________________________________
Central Lake Community Development District

District Manager:___________________________ Date:_______________
Print Name:________________________________
Central Lake Community Development District

SECTION B

Central Lake Community Development District
Performance Measures/Standards &
Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of two board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: District Management Site Inspections

Objective: Plant Operator will conduct an annual inspection to ensure safety and proper functioning of Water Treatment Facilities, Water Reclamation Facilities, Wastewater Pumping Stations, and Reclaimed Water Pumping Systems.
Measurement: Plant Operator inspections were successfully completed as evidenced by Plant Operator's reports, notes or other record keeping method.
Standard: 100% of site visits were successfully completed as described.
Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.
Measurement: A minimum of one inspection completed per year as evidenced by District engineer's report related to District's infrastructure and related systems.
Standard: Minimum of one inspection was completed in the Fiscal Year by the District's engineer.
Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.
Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within District records.
Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.
Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.
Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.
Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.
Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.
Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.
Achieved: Yes ☐ No ☐

Chair/Vice Chair:____________________________ Date:________________
Print Name:_________________________________
Central Lake Community Development District

District Manager:____________________________ Date:________________
Print Name:_________________________________
Central Lake Community Development District

SECTION X

SECTION C

SECTION 1

Central Lake
Community Development District

Summary of Invoices

June 5, 2026 - August 28, 2026

Fund	Date	Check No.'s	Amount
Water & Sewer Fund			
	6/23/26	2685-2689	$ 19,878.63
	7/17/26	2690-2696	25,097.13
	7/31/26	2697-2698	2,395.12
	8/18/26	2699-2705	24,526.84
	8/25/26	2706-2707	11,301.87
			$ 83,199.59
TOTAL			**$ 83,199.59**

*** CHECK DATES 06/05/2026 - 08/28/2026 *** CENTRAL LAKE CDD - W/S FUND
BANK A CENTRAL LAKE CDD

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
6/23/26	00172	5/29/26	177493	202605	302-53600-46000		*	520.00		
			9204SANJOSE-SOD/IRRIG RPR							
						SSS DOWN TO EARTH OPCO, LLC			520.00	002685
6/23/26	00001	6/01/26	254	202606	301-51300-42000		*	141.18		
			USPS POSTAGE MAY BILLING							
		6/01/26	254A	202606	301-51300-34000		*	3,750.00		
			MANAGEMENT FEES JUN26							
		6/01/26	254A	202606	301-51300-34200		*	108.17		
			WEBSITE ADMIN JUN26							
		6/01/26	254A	202606	301-51300-34100		*	162.25		
			INFORMATION TECH JUN26							
		6/01/26	254A	202606	301-51300-51000		*	.30		
			OFFICE SUPPLIES JUN26							
		6/01/26	254A	202606	301-51300-42000		*	7.43		
			POSTAGE JUN26							
		6/01/26	254A	202606	301-51300-47000		*	7.50		
			COPIES JUN26							
						GOVERNMENTAL MANAGEMENT SERVICES			4,176.83	002686
6/23/26	00148	6/03/26	346882	202605	302-53600-46300		*	1,226.25		
			WATER PLANT INSPECT MAY26							
		6/03/26	346882	202605	300-13100-10300		*	408.75		
			WATER PLANT INSPECT MAY26							
		6/03/26	346882	202605	302-53600-46300		*	4,305.75		
			SEWER PLANT INSPECT MAY26							
		6/03/26	346882	202605	300-13100-10300		*	1,435.25		
			SEWER PLANT INSPECT MAY26							
		6/03/26	346882	202605	302-53600-52000		*	1,341.00		
			3-150LB CHLORINE CYLINDER							
		6/03/26	346882	202605	302-53600-52000		*	311.84		
			16-CHLORINE SOLUTION JUGS							
		6/03/26	346882	202605	302-53600-46000		*	350.00		
			VEG REMOVAL-AERATION BAYS							
		6/03/26	346882	202605	300-13100-10300		*	3,295.00		
			GRND WATER WELL SAMPLING							
		6/03/26	346882	202605	300-13100-10300		*	1,685.00		
			PATHOGEN SAMPLING							
						GENERAL UTILITIES			14,358.84	002687
6/23/26	00002	6/08/26	OSA74930	202606	301-51300-48000		*	240.46		
			NOT. BOS/BUDGET MEETING							
						ORLANDO SENTINEL			240.46	002688
6/23/26	00152	6/17/26	68296	202604	301-51300-31500		*	162.50		
			REV TRANSP/DISPSL AGRMNT							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		6/17/26	68296	202604	300-13100-10300	REV TRANSP/DISPSL AGRMNT		*	162.50		
		6/17/26	68296	202604	301-51300-31500	REV AMER.PIPE&TANK AGREE		*	47.50		
		6/17/26	68296	202604	300-13100-10300	REV AMER.PIPE&TANK AGREE		*	47.50		
		6/17/26	68296	202604	301-51300-31500	HUMAN TRAFFIC AFFID ADDEN		*	81.25		
		6/17/26	68296	202604	300-13100-10300	HUMAN TRAFFIC AFFID ADDEN		*	81.25		
							STONE & GERKEN P.A.			582.50	002689
7/17/26	00173	7/06/26	26-059	202607	300-13100-10300	FG WELL ABANDON/REPLACMNT		*	5,500.00		
							AMERICAN ENVIRONMENTAL CONSULTING			5,500.00	002690
7/17/26	00160	6/29/26	90119551	202606	301-51300-32200	FY25 AUDITING SERVICES		*	3,350.00		
							DIBARTOLOMEO,MCBEE,HARTLEY & BARNES			3,350.00	002691
7/17/26	00001	7/01/26	255	202606	300-13100-10300	POSTAGE - RAM BILLING		*	.78		
		7/01/26	255	202606	301-51300-51000	#10 WINDOW ENVELOPES		*	80.62		
		7/01/26	255	202606	301-51300-42000	POSTAGE - W&S BILLING		*	139.62		
		7/01/26	255A	202607	301-51300-34000	MANAGEMENT FEES JUL26		*	3,750.00		
		7/01/26	255A	202607	301-51300-34200	WEBSITE ADMIN JUL26		*	108.17		
		7/01/26	255A	202607	301-51300-34100	INFORMATION TECH JUL26		*	162.25		
		7/01/26	255A	202607	301-51300-51000	OFFICE SUPPLIES JUL26		*	.24		
		7/01/26	255A	202607	301-51300-42000	POSTAGE JUL26		*	5.57		
		7/01/26	255A	202607	301-51300-47000	COPIES JUL26		*	7.35		
							GOVERNMENTAL MANAGEMENT SERVICES			4,254.60	002692
7/17/26	00086	6/30/26	040506-2	202606	302-53600-46100	MOWING 04/01/26-06/30/26		*	483.00		
		6/30/26	040506-2	202606	300-13100-10300	MOWING 04/01/26-06/30/26		*	1,932.00		
							JESUS G SANCHEZ			2,415.00	002693

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/17/26	00155	7/01/26	26-057	202606	301-51300-31100		*	4,068.00		
			GF WWTP MWC5GC/RIB RATING							
						KEY ENGINEERING ASSOCIATES, INC.			4,068.00	002694
7/17/26	00101	7/02/26	10013370	202606	302-53600-12000		*	719.53		
			LABOR SERVICES JUN.26							
						MISSION INN RESORT & CLUB			719.53	002695
7/17/26	00152	7/01/26	68378	202605	301-51300-31500		*	380.00		
			FINANCIAL PLANS/BUDGETING							
		7/01/26	68378	202605	301-51300-31500		*	190.00		
			ACCESS RIGHTS-TRMNT PLANT							
		7/01/26	68378	202605	300-13100-10300		*	190.00		
			MISSION RISE CAPACITY							
		7/01/26	68378	202605	300-13100-10300		*	380.00		
			WATERMARK CAPACITY							
		7/01/26	68378	202605	300-13100-10300		*	95.00		
			PACKING HOUSE CIAC ALLOC							
		7/15/26	68486	202606	301-51300-31500		*	888.75		
			GROW-9204 SAN JOSE BLVD.							
		7/15/26	68486	202606	301-51300-31500		*	1,333.13		
			AGENDA/BOS MTG/AUDIT RESP							
		7/15/26	68486	202606	300-13100-10300		*	1,333.12		
			AGENDA/BOS MTG/AUDIT RESP							
						STONE & GERKEN P.A.			4,790.00	002696
7/31/26	00084	7/08/26	86738	202607	302-53600-54000		*	2,000.00		
			FY2026 PWS #3354944							
						FLORIDA DEPT OF ENV PROTECTION			2,000.00	002697
7/31/26	00016	7/31/26	17470	202607	302-53600-46100		*	79.02		
			TRIMMING/SPRAYING/ROUNDUP							
		7/31/26	17470	202607	300-13100-10300		*	316.10		
			TRIMMING/SPRAYING/ROUNDUP							
						JP LANDSCAPING MANAGEMENT			395.12	002698
8/18/26	00022	8/01/26	25770	202608	302-53600-54000		*	164.56		
			MEMBERSHIP RENEWAL FEES							
						FLORIDA RURAL WATER ASSOCIATION			164.56	002699
8/18/26	00001	8/01/26	256	202607	301-51300-51000		*	41.64		
			UTILITY BILLING PAPER							
		8/01/26	256	202607	300-13100-10300		*	.78		
			RAM UTILITY BILL POSTAGE							
		8/01/26	256	202607	301-51300-42000		*	138.06		
			W&S UTILITY BILL POSTAGE							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
		8/01/26	256A	202608	301-51300-34000	MANAGEMENT FEES AUG26	*	3,750.00		
		8/01/26	256A	202608	301-51300-34200	WEBSITE ADMIN AUG26	*	108.17		
		8/01/26	256A	202608	301-51300-34100	INFORMATION TECH AUG26	*	162.25		
		8/01/26	256A	202608	301-51300-51000	OFFICE SUPPLIES AUG26	*	.33		
		8/01/26	256A	202608	301-51300-42000	POSTAGE AUG26	*	6.63		
		8/01/26	256A	202608	301-51300-47000	COPIES AUG26	*	.15		
						GOVERNMENTAL MANAGEMENT SERVICES			4,208.01	002700
8/18/26	00148	8/03/26	347272	202607	302-53600-46300	WATER PLANT INSPECT JUL26	*	817.50		
		8/03/26	347272	202607	300-13100-10300	WATER PLANT INSPECT JUL26	*	272.50		
		8/03/26	347272	202607	302-53600-46300	SEWER PLANT INSPECT JUL26	*	4,305.75		
		8/03/26	347272	202607	300-13100-10300	SEWER PLANT INSPECT JUL26	*	1,435.25		
		8/03/26	347272	202607	302-53600-46000	WELL 1 BATTERY REPLACED	*	525.00		
		8/03/26	347272	202607	302-53600-52000	QTY.3 CHLORINE CYLINDERS	*	1,341.00		
		8/03/26	347272	202607	302-53600-52000	QTY.7 CHLORINE-SODIUM MIX	*	818.58		
						GENERAL UTILITIES			9,515.58	002701
8/18/26	00155	8/01/26	26-069	202607	301-51300-31100	FDEP PERMIT FROZEN GROVE	*	2,250.00		
		8/01/26	26-069	202607	302-53600-46000	MONITORIGN WELL SURVEY	*	2,370.00		
						KEY ENGINEERING ASSOCIATES, INC.			4,620.00	002702
8/18/26	00101	8/02/26	10013476	202607	302-53600-12000	LABOR SERVICES JUL26	*	719.53		
						MISSION INN RESORT & CLUB			719.53	002703
8/18/26	00002	8/10/26	OSA10806	202608	301-51300-48000	NOT. OF RULE AMENDMENT	*	231.16		
		8/10/26	OSA10807	202608	301-51300-48000	NOT.HEARING/AMEND RATES	*	1,388.00		
						ORLANDO SENTINEL			1,619.16	002704

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
8/18/26	00150	8/07/26	293	202607	302-53600-46000		*	3,505.00		
			REFURBISH 4SECURITY GATES							
		8/14/26	294	202608	302-53600-46000		*	175.00		
			LOC WTR LINE-9517SAN FER.							
						STEVE JONES BUILDERS INC.			3,680.00	002705
8/25/26	00148	7/03/26	347064	202606	302-53600-46300		*	843.75		
			WATER PLANT INSPECT JUN26							
		7/03/26	347064	202606	300-13100-10300		*	281.25		
			WATER PLANT INSPECT JUN26							
		7/03/26	347064	202606	302-53600-46300		*	4,481.25		
			SEWER PLANT INSPECT JUN26							
		7/03/26	347064	202606	300-13100-10300		*	1,493.75		
			SEWER PLANT INSPECT JUN26							
		7/03/26	347064	202606	302-53600-52000		*	894.00		
			QTY.2 CHLORINE CYLINDER							
		7/03/26	347064	202606	302-53600-52000		*	584.70		
			QTY5 CHLORINE-SODIUM SOL							
		7/03/26	347064	202606	302-53600-46000		*	39.79		
			LIFT STTN#3 COMB. LOCKS							
		7/03/26	347064	202606	302-53600-46000		*	415.00		
			WTP BROKEN CHECK VALVE							
		7/03/26	347064	202606	302-53600-46000		*	695.00		
			WTP REPC ADAPTOR ON PIPE							
		7/03/26	347064	202606	302-53600-46000		*	440.00		
			LS#3 SERV PUMPS/TEST SYS							
		7/03/26	347064	202606	302-53600-46000		*	485.00		
			WTP PULL VEGETATION MATTS							
						GENERAL UTILITIES			10,653.49	002706
8/25/26	00002	8/24/26	OSA11409	202608	301-51300-48000		*	648.38		
			NOT. BOS/FY27 BUDGET MTG							
						ORLANDO SENTINEL			648.38	002707
						TOTAL FOR BANK A		83,199.59		
						TOTAL FOR REGISTER		83,199.59		

SECTION 2

Central Lake

Community Development District

Unaudited Financial Reporting

July 31, 2026

Table of Contents

Central Lake

Community Development District

Balance Sheet

July 31, 2026

		Water & Sewer Fund		Reservation & Maintenance Fund		Totals Governmental Funds
Assets:						
Cash - Wells Fargo Bank	$	418,271	$	190,148	$	608,419
Accounts Receivable		47,059		9,227		56,286
State Board of Administration		4,106,623		54,695		4,161,318
Due from Other		2,700		-		2,700
Due from RAM		3,484		-		3,484
Due from THIH - Lot Closings		12,769		-		12,769
Due from THIH - Boondocks		405		-		405
Due from THIH - School		182		-		182
Due from THIH - Bishop's Gate		-		-		-
Plant & Equipment		223,680		197,563		421,243
Accumulated Depreciation		(6,500)		(143,905)		(150,405)
Right to Use Lease Asset		2,843,578		-		2,843,578
A/A Right to Use Lease Asset		(247,268)		-		(247,268)
Total Assets	**$**	**7,404,983**	**$**	**307,729**	**$**	**7,712,712**
Liabilities:						
Accounts Payable	$	29,194	$	-	$	29,194
Due to Water & Sewer		-		3,484		3,484
Deferred Revenue		7,238		-		7,238
Lease Payable		3,020,588		-		3,020,588
Total Liabilities	**$**	**3,057,020**	**$**	**3,484**	**$**	**3,060,504**
Fund Balances:						
Invested in Capital Assets	$	-	$	(326,845)	$	(326,845)
Unreserved		4,347,962		631,091		4,979,054
Total Fund Balances	**$**	**4,347,962**	**$**	**304,246**	**$**	**4,652,208**
Total Liabilities & Fund Equity	$	7,404,983	$	307,729	$	7,712,712

Central Lake

Community Development District

Water & Sewer Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Revenues:				
Water Revenue	$ 276,395	$ 230,329	$ 197,742	$ (32,588)
Sewer Revenue	233,460	194,550	193,563	(987)
Wholesale Sewer Revenue - Talichet/Venezia	139,086	115,905	121,746	5,841
Wholesale Sewer Revenue - Boondocks	4,538	3,781	3,930	149
Wholesale Sewer Revenue - ESE School	4,500	3,750	3,578	(172)
Wholesale Sewer Revenue - BishopsGate	27,024	27,024	28,310	1,286
Mission Inn Irrigation	9,000	7,500	6,187	(1,313)
Las Colinas HOA Irrigation	32,500	27,083	46,343	19,259
Miscellaneous Income	1,500	1,250	1,366	116
CIAC-Meter Fees	-	-	-	-
CIAC-Utility Expansion	443,702	3,285,030	3,285,030	-
Interest	2,500	2,083	65,142	63,059
Total Revenues	**$ 1,174,205**	**$ 3,898,286**	**$ 3,952,936**	**$ 54,650**
Expenditures:				
Administrative:				
Engineering Fees	$ 3,500	$ 2,917	$ 63,498	$ (60,582)
Attorney Fees	25,000	20,833	4,724	16,109
Annual Audit	3,350	3,350	3,350	-
Management Fees	45,000	37,500	37,500	-
Information Technology	1,947	1,623	1,623	-
Website Maintenance	1,298	1,082	1,082	(0)
Telephone	25	21	-	21
Postage	2,200	1,833	1,704	130
Printing & Binding	550	458	231	227
Insurance	4,834	4,834	4,319	515
Legal Advertising	2,500	2,083	820	1,263
Office Supplies	500	417	340	77
Other Current Charges	1,200	1,000	-	1,000
Bank/ACH Fees	3,500	2,917	2,420	496
Property Taxes	1,300	1,300	1,057	243
Dues, Licenses & Subscriptions	175	175	175	-
Total Administrative:	**$ 96,879**	**$ 82,342**	**$ 122,843**	**$ (40,501)**

Central Lake

Community Development District

Water & Sewer Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Operations & Maintenance				
Property Insurance	$ 26,498	$ 26,498	$ 24,338	$ 2,160
Electric	175,500	146,250	100,001	46,249
Backup Fuel	500	417	-	417
Chemicals	15,000	12,500	12,595	(95)
Dues, Licenses & Subscriptions	2,650	2,208	2,000	208
Labor	8,634	7,195	7,195	(0)
Mowing	2,250	1,875	1,765	110
Plant Lease	181,521	151,268	151,268	-
Repairs & Maintenance	45,000	37,500	106,456	(68,956)
Sludge Pumping	40,000	33,333	-	33,333
Utility Maintenance	105,170	87,642	57,734	29,908
Capital Outlay	30,901	25,751	27,350	(1,599)
Total Operations & Maintenance:	**$ 633,624**	**$ 532,436**	**$ 490,702**	**$ 41,734**
Reserves				
Capital Reserve Transfer	$ 443,702	$ -	$ -	$ -
Total Reserves	**$ 443,702**	**$ -**	**$ -**	**$ -**
Total Expenditures	**$ 1,174,205**	**$ 614,778**	**$ 613,545**	**$ 1,233**
Excess Revenues (Expenditures)	$ 0		$ 3,339,391	
Fund Balance - Beginning	$ -		$ 1,008,571	
Fund Balance - Ending	$ 0		$ 4,347,962	

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	$ 23,180	$ 22,584	$ 19,032	$ 10,928	$ 13,389	$ 21,295	$ 25,247	$ 24,639	$ 18,621	$ 18,826	$ -	$ -	$ 197,742
Sewer Revenue	19,355	19,355	19,355	19,355	19,355	19,401	19,355	19,355	19,355	19,325	-	-	193,563
Wholesale Sewer Revenue - Talichet/Venezia	11,647	11,647	11,647	11,647	12,478	12,478	12,478	12,478	12,478	12,769	-	-	121,746
Wholesale Sewer Revenue - Boondocks	378	378	378	378	392	405	405	405	405	405	-	-	3,930
Wholesale Sewer Revenue - ESE School	477	469	379	246	223	376	414	533	278	182	-	-	3,578
Wholesale Sewer Revenue - BishopsGate	6,756	-	-	21,554	-	-	-	-	-	-	-	-	28,310
Mission Inn Irrigation	906	1,031	535	325	294	652	549	646	623	627	-	-	6,187
Las Colinas HOA Irrigation	4,636	4,627	4,536	3,158	3,215	3,876	5,800	6,417	5,034	5,043	-	-	46,343
Miscellaneous Income	91	122	235	104	85	177	216	-	156	180	-	-	1,366
CIAC-Meter Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
CIAC-Utility Expansion	-	-	-	-	50,925	-	581,280	514,500	5,250	2,133,075	-	-	3,285,030
Interest	11,982	10,985	10,878	4,917	3,176	3,517	3,654	5,277	5,150	5,607	-	-	65,142
Total Revenues	**$ 79,407**	**$ 71,196**	**$ 66,974**	**$ 72,611**	**$ 103,531**	**$ 62,179**	**$ 649,398**	**$ 584,250**	**$ 67,349**	**$ 2,196,040**	**$ -**	**$ -**	**$ 3,952,936**
Expenditures:													
Administrative:													
Engineering Fees	$ 11,207	$ 225	$ 6,201	$ 2,025	$ 950	$ 25,127	$ 7,258	$ 4,188	$ 4,068	$ 2,250	$ -	$ -	$ 63,498
Attorney Fees	-	-	380	190	95	976	291	570	2,222	-	-	-	4,724
Annual Audit	-	-	-	-	-	-	-	-	3,350	-	-	-	3,350
Management Fees	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	-	-	37,500
Information Technology	162	162	162	162	162	162	162	162	162	162	-	-	1,623
Website Maintenance	108	108	108	108	108	108	108	108	108	108	-	-	1,082
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage	165	192	141	145	142	143	143	200	288	144	-	-	1,704
Printing & Binding	37	-	-	-	-	-	170	10	8	7	-	-	231
Insurance	4,319	-	-	-	-	-	-	-	-	-	-	-	4,319
Legal Advertising	580	-	-	-	-	-	-	-	240	-	-	-	820
Office Supplies	30	29	1	66	28	6	56	1	81	42	-	-	340
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank/ACH Fees	385	271	217	344	175	300	330	-	270	127	-	-	2,420
Property Taxes	-	1,057	-	-	-	-	-	-	-	-	-	-	1,057
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total Administrative:	**$ 20,917**	**$ 5,796**	**$ 10,961**	**$ 6,790**	**$ 5,410**	**$ 30,573**	**$ 12,269**	**$ 8,989**	**$ 14,547**	**$ 6,591**	**$ -**	**$ -**	**$ 122,843**

Central Lake

Community Development District

Water & Sewer Fund

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Operations & Maintenance													
Property Insurance	$ 24,338	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 24,338
Electric	14,081	11,609	8,917	9,524	10,808	8,697	10,113	7,748	9,107	9,397	-	-	100,001
Backup Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-
Chemicals	1,788	1,396	492	731	485	927	1,485	1,653	1,479	2,160	-	-	12,595
Dues, Licenses & Subscriptions	-	-	-	-	-	-	-	-	-	2,000	-	-	2,000
Labor	720	720	720	720	720	720	720	720	720	720	-	-	7,195
Mowing	79	-	483	79	-	483	79	-	483	79	-	-	1,765
Plant Lease	15,127	15,127	15,127	15,127	15,127	15,127	15,127	15,127	15,127	15,127	-	-	151,268
Repairs & Maintenance	10,673	9,649	1,096	57,850	300	2,023	14,271	2,120	2,075	6,400	-	-	106,456
Sludge Pumping	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Maintenance	5,666	4,544	8,921	5,618	5,157	6,802	5,045	5,532	5,325	5,123	-	-	57,734
Capital Outlay	5,500	-	-	-	21,850	-	-	-	-	-	-	-	27,350
Total Operations & Maintenance:	**$ 77,972**	**$ 43,044**	**$ 35,756**	**$ 89,649**	**$ 54,446**	**$ 34,778**	**$ 46,838**	**$ 32,899**	**$ 34,315**	**$ 41,005**	**$ -**	**$ -**	**$ 490,702**
Reserves													
Capital Reserve Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Expenditures	**$ 98,889**	**$ 48,840**	**$ 46,717**	**$ 96,439**	**$ 59,856**	**$ 65,351**	**$ 59,107**	**$ 41,888**	**$ 48,863**	**$ 47,596**	**$ -**	**$ -**	**$ 613,545**
Excess Revenues (Expenditures)	$ (19,482)	$ 22,356	$ 20,258	$ (23,828)	$ 43,675	$ (3,172)	$ 590,290	$ 542,362	$ 18,487	$ 2,148,445	$ -	$ -	$ 3,339,391

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 - Talichet/Venezia	$ 11,647	$ 11,647	$ 11,647	$ 11,647	$ 12,478	$ 12,478	$ 12,478	$ 12,478	$ 12,478	$ 12,769	$ -	$ -	$ 121,746
Wholesale Sewer Revenue - Boondocks	378	378	378	378	392	405	405	405	405	405	-	-	3,930
Wholesale Sewer Revenue - ESE School	477	469	379	246	223	376	414	533	278	182	-	-	3,578
Wholesale Sewer Revenue - BishopsGate	6,756	-	-	21,554	-	-	-	-	-	-	-	-	28,310
Total Revenues	**$ 19,258**	**$ 12,493**	**$ 12,404**	**$ 33,825**	**$ 13,093**	**$ 13,260**	**$ 13,297**	**$ 13,417**	**$ 13,162**	**$ 13,357**	**$ -**	**$ -**	**$ 157,565**

Central Lake

Community Development District

Wholesale Sewer Revenue

	Type	Date	Check#	Beginning Balance	Billing Usage	Payment Received	Balance
Venezia							
	Beginning Balance	10/01/25		$12,538.63			$12,538.63
	Payment - Sept.25	10/15/25	36843			(12,538.63)	0.00
	October Billing	10/20/25			11,646.56		11,646.56
	Payment - Oct.25	11/05/25	36873			(11,646.56)	0.00
	November Billing	11/19/25			11,646.56		11,646.56
	December Billing	12/16/25			11,646.56		23,293.12
	Payment - Nov.25	12/22/25	36928			(11,646.56)	11,646.56
	Payment - Dec.25	01/09/26	36977			(11,646.56)	0.00
	January Billing	01/15/26			11,646.56		11,646.56
	Payment - Jan.26	02/13/26	37040			(11,646.56)	0.00
	February Billing	02/22/26			12,478.16		12,478.16
	Payment - Feb.26	03/09/26	37089			(12,478.16)	0.00
	March Billing	03/17/26			12,478.16		12,478.16
	April Billing	04/20/26			12,478.16		24,956.32
	Payment - Mar.26	04/30/26	37167			(12,478.16)	12,478.16
	Payment - Apr.26	05/11/26	37225			(12,478.16)	0.00
	May Billing	05/15/26			12,478.16		12,478.16
	June Billing	06/15/26			12,478.16		24,956.32
	Payment - May26	06/18/26	37292			(12,478.16)	12,478.16
	Payment- Jun.26	07/10/26	37350			(12,478.16)	0.00
	July Billing	07/16/26			12,769.26		12,769.26
Total Venezia				**$12,538.63**	**$121,746.30**	**($121,515.67)**	**$12,769.26**

	Type	Date	Check#	Beginning Balance	Billing Usage	Payment Received	Balance
Boondocks	Beginning Balance	10/01/25		$378.13			$378.13
	Payment - Sept.25	10/15/25	36843			(378.14)	(0.01)
	October Billing	10/20/25			378.14		378.13
	Payment - Oct.25	11/05/25	36873			(378.14)	(0.01)
	November Billing	11/19/25			378.14		378.13
	December Billing	12/16/25			378.14		756.27
	Payment - Nov.25	12/22/25	36928			(378.14)	378.13
	Payment - Dec.25	01/09/26	36977			(378.14)	(0.01)
	January Billing	01/15/26			378.14		378.13
	Payment - Jan.26	02/13/26	37040			(378.14)	(0.01)
	February Billing	02/22/26			391.64		391.63
	Payment - Feb.26	03/09/26	37089			(391.64)	(0.01)
	March Billing	03/17/26			405.14		405.13
	April Billing	04/20/26			405.14		810.27
	Payment - Mar.26	04/30/26	37167			(405.14)	405.13
	Payment - Apr.26	05/11/26	37225			(405.14)	(0.01)
	May Billing	05/15/26			405.14		405.13
	June Billing	06/15/26			405.14		810.27
	Payment - May26	06/18/26	37292			(405.14)	405.13
	Payment- Jun.26	07/10/26	37350			(405.14)	(0.01)
	July Billing	07/16/26			405.14		405.13
Total Boondocks				**$378.13**	**$3,929.90**	**($3,902.90)**	**$405.13**

Central Lake

Community Development District

Wholesale Sewer Revenue

	Type	Date	Check#	Beginning Balance	Billing Usage	Payment Received	Balance
ESE School	Beginning Balance	10/01/25		$425.13			$425.13
	Payment - Sept.25	10/15/25	36843			(425.13)	0.00
	October Billing	10/20/25			476.89		476.89
	Payment - Oct.25	11/05/25	36873			(476.89)	0.00
	November Billing	11/19/25			468.58		468.58
	December Billing	12/16/25			378.94		847.52
	Payment - Nov.25	12/22/25	36928			(468.58)	378.94
	Payment - Dec.25	01/09/26	36977			(378.94)	0.00
	January Billing	01/15/26			245.61		245.61
	Payment - Jan.26	02/13/26	37040			(245.61)	0.00
	February Billing	02/22/26			223.28		223.28
	Payment - Feb.26	03/09/26	37089			(223.28)	0.00
	March Billing	03/17/26			376.38		376.38
	April Billing	04/20/26			414.02		790.40
	Payment - Mar.26	04/30/26	37167			(376.38)	414.02
	Payment - Apr.26	05/11/26	37225			(414.02)	0.00
	May Billing	05/15/26			533.32		533.32
	June Billing	06/15/26			278.43		811.75
	Payment - May26	06/18/26	37292			(533.32)	278.43
	Payment- Jun.26	07/10/26	37350			(278.43)	0.00
	July Billing	07/16/26			182.45		182.45
Total ESE School				**$425.13**	**$3,577.90**	**($3,820.58)**	**$182.45**

	Type	Date	Check#	Beginning Balance	Billing Usage	Payment Received	Balance
Bishop's Gate	Beginning Balance	10/01/25		($6,756.01)			($6,756.01)
	Oct.25 - Dec.25 Billing	10/01/25	36658		$6,756.01		$0.00
	Jan.26 - Sept.26 Billing	01/15/26			$21,554.44		$21,554.44
	Payment	02/20/26	37042			($23,155.20)	($1,600.76)
	Payment	02/20/26	37071			($5,637.65)	($7,238.41)
Total Bishop's Gate				**($6,756.01)**	**$28,310.45**	**($28,792.85)**	**($7,238.41)**
TOTAL				**$6,585.88**	**$157,564.55**	**($158,032.00)**	**$6,118.43**

Central Lake

Community Development District

Reservation & Maintenance Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Revenues:				
RAM Sewer Revenue	$ 260,712	$ 217,260	$ 223,519	$ 6,259
Miscellaneous Revenue	-	-	1,150	1,150
Interest	2,400	2,000	1,758	(242)
Total Revenues	**$ 263,112**	**$ 219,260**	**$ 226,427**	**$ 7,167**
Expenditures:				
Administrative				
Attorney Fees	$ 25,000	$ 20,833	$ 6,278	$ 14,555
Postage	150	125	15	110
Insurance	4,834	4,834	4,319	515
Other Current Charges	500	417	-	417
Property Taxes	1,300	1,300	1,057	243
Total Administrative:	**$ 31,784**	**$ 27,509**	**$ 11,669**	**$ 15,840**
Operations & Maintenance				
Property Insurance	$ 26,498	$ 26,498	$ 24,338	$ 2,160
Mowing	8,995	7,496	7,060	435
Operating Supplies	7,500	6,250	-	6,250
Permits	5,000	4,167	5,000	(833)
Refuse Service	900	750	597	153
Repairs & Maintenance	26,000	21,667	10,480	11,187
Utility Maintenance	32,763	27,303	19,245	8,058
Capital Outlay	123,673	103,060	21,578	81,482
Total Operations & Maintenance:	**$ 231,329**	**$ 197,190**	**$ 88,298**	**$ 108,892**
Total Expenditures	**$ 263,112**	**$ 224,699**	**$ 99,967**	**$ 124,732**
Excess Revenues (Expenditures)	$ -		$ 126,460	
Fund Balance - Beginning	$ -		$ 504,631	
Fund Balance - Ending	$ -		$ 631,091	

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	$ 21,708	$ 21,708	$ 21,708	$ 21,708	$ 22,467	$ 21,766	$ 21,766	$ 21,766	$ 21,869	$ 27,052	$ -	$ -	$ 223,519
Miscellaneous Revenue	119	86	199	302	-	113	195	65	60	11	-	-	1,150
Interest	193	181	180	176	158	175	170	175	171	178	-	-	1,758
Total Revenues	**$ 22,020**	**$ 21,975**	**$ 22,087**	**$ 22,187**	**$ 22,625**	**$ 22,054**	**$ 22,132**	**$ 22,006**	**$ 22,100**	**$ 27,241**	**$ -**	**$ -**	**$ 226,427**
Expenditures:													
Administrative													
Attorney Fees	$ 665	$ 190	$ 1,140	$ 855	$ 583	$ 556	$ 291	$ 665	$ 1,333	$ -	$ -	$ -	$ 6,278
Postage	-	-	13	-	-	-	-	-	1	1	-	-	15
Insurance	4,319	-	-	-	-	-	-	-	-	-	-	-	4,319
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	1,057	-	-	-	-	-	-	-	-	-	-	1,057
Total Administrative:	**$ 4,984**	**$ 1,247**	**$ 1,153**	**$ 855**	**$ 583**	**$ 556**	**$ 291**	**$ 665**	**$ 1,334**	**$ 1**	**$ -**	**$ -**	**$ 11,669**
Operations & Maintenance													
Property Insurance	$ 24,338	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 24,338
Mowing	316	-	1,932	316	-	1,932	316	-	1,932	316	-	-	7,060
Operating Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	5,000	-	-	-	-	5,000
Refuse Service	60	60	60	60	60	60	60	60	60	60	-	-	597
Repairs & Maintenance	-	-	-	-	-	-	-	4,980	-	5,500	-	-	10,480
Utility Maintenance	1,889	1,515	2,974	1,873	1,719	2,267	1,682	1,844	1,775	1,708	-	-	19,245
Capital Outlay	-	-	-	18,078	3,500	-	-	-	-	-	-	-	21,578
Total Operations & Maintenance:	**$ 26,603**	**$ 1,574**	**$ 4,965**	**$ 20,327**	**$ 5,279**	**$ 4,259**	**$ 2,057**	**$ 11,884**	**$ 3,767**	**$ 7,584**	**$ -**	**$ -**	**$ 88,298**
Total Expenditures	**$ 31,586**	**$ 2,822**	**$ 6,119**	**$ 21,182**	**$ 5,861**	**$ 4,815**	**$ 2,349**	**$ 12,549**	**$ 5,101**	**$ 7,584**	**$ -**	**$ -**	**$ 99,967**
Excess Revenues (Expenditures)	$ (9,566)	$ 19,154	$ 15,969	$ 1,005	$ 16,764	$ 17,238	$ 19,783	$ 9,458	$ 16,999	$ 19,656	$ -	$ -	$ 126,460

SECTION 3

NOTICE OF MEETINGS
CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT
Fiscal Year 2027

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

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

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

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

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