

***Osceola Chain of Lakes
Community Development District***

Agenda

March 6, 2024

AGENDA

Osceola Chain of Lakes
Community Development District

219 E. Livingston Street, Orlando, FL 32801

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

February 28, 2024

Dear Board Members:

The meeting of the Board of Supervisors of the Osceola Chain of Lakes Community Development District will be held **Wednesday, March 6, 2024 at 1:00 p.m. at the West Osceola Branch Library, 305 Campus Street, Celebration, Florida 34747**. Following is the advance agenda for the regular meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the August 2, 2023 Board of Supervisors Meeting
4. Consideration of Resolution 2024-01 Related to the General Election and Qualifying Period Procedures
5. Consideration of Resolution 2024-02 Authorizing the Opening of SBA Account
6. Consideration of Acquisitions Items
 - A. Special Warranty Deed- Phase 1 & 2 Conservation Tracts
 - B. Special Warranty Deed- Phase 4 & 5 ROW Tracts
 - C. Quit Claim Deed- Phase 4 & 5 ROW Tracts
 - D. Partial Release of Mortgage Phases 1 – 5
7. Ratification of Landscape Maintenance Renewal with Down To Earth
8. Ratification of Fiscal Year 2023 Audit Agreement
9. Ratification of Agreement with Osceola County Property Appraiser
10. Appointment of Audit Committee
11. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - D. Field
 - i. Consideration of Midge Management Options
12. Public Comment Period
13. Other Business
14. Supervisor's Requests
15. Adjournment

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Audit Services
 - a. Approval of Request for Proposals and Selection Criteria
 - b. Approval of Notice of Request for Proposals for Audit Services
 - c. Public Announcement of Opportunity to Provide Audit Services
4. Adjournment

MINUTES

**MINUTES OF MEETING
OSCEOLA CHAIN OF LAKES
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Osceola Chain of Lakes Community Development District was held Wednesday, **August 2, 2022** at 1:18 p.m. at West Osceola Branch Library, 305 Campus Street, Celebration, Florida.

Present and constituting a quorum were:

Tony Iorio	Chairman
Doug Beasley	Assistant Secretary
Kimberly Locher	Assistant Secretary

Also present were:

Tricia Adams	District Manager
Sarah Sandy	District Counsel – via Zoon
Alan Scheerer	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order at 1:18 p.m. and called the roll.

SECOND ORDER OF BUSINESS

Public Comment Period

There being no comments, the next item followed.

THIRD ORDER OF BUSINESS

Public Hearing

On MOTION by Mr. Beasley seconded by Mr. Iorio with all in favor the public hearings on the FY 2024 Budget and O&M Assessments were opened.

Ms. Adams requested comments from the public. There being no members of the public present in person or by Zoom to comment, the board took the following action.

On MOTION by Mr. Beasley seconded by Ms. Locher with all in favor the public hearings on the FY 2024 Budget and O&M Assessments were closed.

A. Consideration of Resolution 2023-07 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations

Ms. Adams stated Resolution 2023-07 adopts the fiscal year 2024 budget. Since the proposed budget was presented early this year, the only changes are updating the proposed expenses in field and the actuals for property insurance for the bridge being conveyed to the district.

On MOTION by Mr. Iorio seconded by Ms. Locher with all in favor Resolution 2023-07 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations was approved.

B. Consideration of Resolution 2023-08 Imposing Special Assessments and Certifying an Assessment Roll

Ms. Adams stated Resolution 2023-08 imposes the special assessments and certifies an assessment roll.

On MOTION by Mr. Iorio seconded by Mr. Beasley with all in favor Resolution 2023-08 Imposing Special Assessments and Certifying an Assessment Roll was approved.

FOURTH ORDER OF BUSINESS

**Approval of the Minutes of the May 3, 2023
board of Supervisors Meeting**

On MOTION by Ms. Locher seconded by Mr. Beasley with all in favor the minutes of the May 3, 2023 meeting were approved as presented.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2023-09
Updating Local Bank Signatories**

Ms. Adams stated Resolution 2023-09 updates the local bank signatories to include the district's secretary, treasurer and assistant treasurer.

On MOTION by Mr. Iorio seconded by Mr. Beasley with all in favor Resolution 2023-09 Updating Local Bank Signatories was approved.

SIXTH ORDER OF BUSINESS**Consideration of Resolution 2023-10
Appointing an Assistant Treasurer**

Ms. Adams stated Resolution 2023-10 appoints Darrin Mossing as assistant treasurer to assist with processing the district's financial records.

On MOTION by Mr. Iorio seconded by Mr. Locher with all in favor Resolution 2023-10 appointing Darrin Mossing as assistant treasurer was approved.

SEVENTH ORDER OF BUSINESS**Presentation of Fiscal Year 2022 Financial
Audit**

Ms. Adams stated there are no deficiencies in internal controls, the audit is in compliance with the rules of the auditor general, there no findings or recommendations and no conditions of financial emergency. It is a clean audit.

On MOTION by Mr. Iorio seconded by Mr. Beasley with all in favor the fiscal year 2022 audit was accepted.

EIGHTH ORDER OF BUSINESS**Discussion Regarding Acquisition of Bridge
(Phase 2 Tract 1)**

Ms. Sandy stated this is a cleanup item. Previously, the district had acquired the stormwater improvements on this tract and an easement over the tract. I think the idea was that the district would later on acquire the tract in full. We confirmed with the developer that is the approach they would like to take. We ask for your approval of the presented fee deed we will record that and add that to the insurance schedule and gather proposals to perform maintenance on the bridge.

On MOTION by Mr. Iorio seconded by Ms. Locher with all in favor the acquisition of Bridge Phase 2 Tract 1 was approved.

NINTH ORDER OF BUSINESS**Consideration of Severe Weather Clean Up
Agreement from Down to Earth**

This item was for information purposes only.

TENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

There being none, the next item followed.

C. Manager

i. Approval of Check Register

On MOTION by Ms. Locher seconded by Mr. Iorio with all in favor the check register in the amount of \$52,568.14 was approved.

ii. Balance Sheet & Income Statement

A copy of the balance sheet and income statement were included in the agenda package for review.

iii. Review of Fiscal Year 2024 Meeting Schedule

On MOTION by Ms. Locher seconded by Mr. Beasley with all in favor the fiscal year 2024 meeting schedule was approved reflecting the following dates: November 1, 2023, January 3, 2024, March 6, 2024, May 1, 2024, July 3, 2024 and September 4, 2024.

ELEVENTH ORDER OF BUSINESS

Public Comment Period

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

Supervisor Requests

There being no comments, the next item followed.

FOURTEENTH ORDER OF BUSINESS Adjournment

On MOTION by Ms. Locher seconded by Mr. Beasley the meeting adjourned at 1:27 p.m.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2024-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE OSCEOLA CHAIN OF LAKES COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3), *FLORIDA STATUTES*, AND REQUESTING THAT THE OSCEOLA COUNTY SUPERVISOR OF ELECTIONS CONDUCT THE DISTRICT'S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FORTH THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Osceola Chain of Lakes Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within unincorporated Osceola County, Florida; and

WHEREAS, the Board of Supervisors of the District ("**Board**") seeks to implement Section 190.006(3), *Florida Statutes*, and to instruct the Osceola County Supervisor of Elections ("**Supervisor**") to conduct the District's elections by the qualified electors of the District at the general election ("**General Election**").

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE OSCEOLA CHAIN OF LAKES COMMUNITY DEVELOPMENT DISTRICT:

1. **GENERAL ELECTION SEATS.** Seat 2, currently held by Jason Lonas and Seat 5, currently held by Tim Tassone are scheduled for the General Election beginning in November 2024. The District Manager is hereby authorized to notify the Supervisor of Elections as to what seats are subject to General Election for the current election year, and for each subsequent election year.

2. **QUALIFICATION PROCESS.** For each General Election, all candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Osceola County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

3. **COMPENSATION.** Members of the Board receive \$200 per meeting for their attendance and no Board member shall receive more than \$4,800 per year.

4. **TERM OF OFFICE.** The term of office for the individuals to be elected to the Board in the General Election is four years. The newly elected Board members shall assume office on the second Tuesday following the election.

5. **REQUEST TO SUPERVISOR OF ELECTIONS.** The District hereby requests the Supervisor to conduct the District's General Election in November 2024, and for each subsequent General Election unless otherwise directed by the District's Manager. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

6. **PUBLICATION.** The District Manager is directed to publish a notice of the qualifying period for each General Election, in a form substantially similar to **Exhibit A** attached hereto.

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

8. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this ____ day of _____ 2024.

ATTEST:

**OSCEOLA CHAIN OF LAKES
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/ Assistant Secretary

Chair/ Vice Chair, Board of Supervisors

EXHIBIT A

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE OSCEOLA CHAIN OF LAKES COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Osceola Chain of Lakes Community Development District (“District”) will commence at noon on June 10, 2024, and close at noon on June 14, 2024. Candidates must qualify for the office of Supervisor with the Osceola County Supervisor of Elections located at 2509 E. Irlo Bronson Memorial Highway, Phone: (407)742-6000. All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a “qualified elector” of the District, as defined in Section 190.003, *Florida Statutes*. A “qualified elector” is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Osceola County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

The Osceola Chain of Lakes Community Development District has two (2) seats up for election, specifically seats 2 and 5. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 5, 2024, and in the manner prescribed by law for general elections.

For additional information, please contact the Osceola County Supervisor of Elections.

SECTION V

RESOLUTION 2024-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF OSCEOLA CHAIN OF LAKES COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE DISTRICT MANAGER TO ESTABLISH AN ACCOUNT WITH THE STATE BOARD OF ADMINISTRATION; APPOINTING THE DISTRICT MANAGER AS ITS LEGAL REPRESENTATIVE WITH RESPECT TO SAID ACCOUNT AND PROVIDING FOR THE DURATION OF SAID AUTHORIZATION.

WHEREAS, the Osceola Chain of Lakes Community Development District (the “District”) is a local unit of special purpose government created and existing under Chapter 190, *Florida Statutes*, and situated within Osceola County, Florida; and

WHEREAS, the District finds that from time to time it has funds on hand in excess of current needs; and

WHEREAS, it is in the best interest of the District and its landowners that said excess funds be invested to return the highest yield consistent with proper safeguards and the District’s currently-adopted policies regarding the deposit of public funds.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF OSCEOLA CHAIN OF LAKES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. That the District Manager, Governmental Management Services – Central Florida, LLC, and its designee, as legal representative(s) of the District are hereby authorized to act as the administrator(s) for funds held at the State Board of Administration.

SECTION 2. The District Manager and/or its designee shall have the authority to establish an account(s) on behalf of the District with the State Board of Administration, withdraw funds from or transmit funds to said account(s) at the State Board of Administration, establish funds transfer instructions, name designee(s), and initiate changes to this information via the Investment Pool Input Document.

SECTION 3. That this authorization shall be continuing in nature until revoked by the District or until a new legal representative is appointed.

PASSED AND ADOPTED this ____ day of _____, 2024.

ATTEST:

**OSCEOLA CHAIN OF LAKES
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

SECTION VI

SECTION A

This instrument was prepared by and
upon recording should be returned to:

Sarah R. Sandy, Esq.
KUTAK ROCK LLP
107 West College Avenue
Tallahassee, Florida 32301

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED (“**Deed**”) is made this ____ day of _____, 2023, by **Hanover Lakes, LLC**, a Florida limited liability company, whose address is 605 Commonwealth Avenue, Orlando, Florida 32803, hereinafter called the “**Grantor**,” to **Osceola Chain of Lakes Community Development District**, a local unit of special-purpose government organized under Chapter 190, Florida Statutes, whose address is 219 East Livingston Street, Orlando, Florida 32801, hereinafter called the “**Grantee**” (Grantor and Grantee are sometimes together referred to herein as the “**Parties**”, and separately as the “**Party**”):

(Wherever used herein the terms “Grantor” and “Grantee” include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations or governmental entities.)

WITNESSETH:

The Grantor, for and in consideration of the sum of \$10.00 and other valuable consideration, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the Grantee, all that certain land situated in Osceola County, Florida, described as follows:

TRACT F, HANOVER LAKES PHASE 1, A REPLAT, ACCORDING
TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 27, PAGE
18 OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA;

AND

TRACTS B AND E, HANOVER LAKES PHASE 2, ACCORDING TO
THE PLAT THEREOF AS RECORDED IN PLAT BOOK 27, PAGES
30-32 OF THE PUBLIC RECORDS OF OSCEOLA COUNTY,
FLORIDA (collectively, the “**Property**”).

Together with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining, and to have and to hold the same in fee simple forever. Such conveyance is subject to all matters of record; however, reference hereto shall not operate to re-impose the same.

Such conveyance is also subject to the terms and provisions of that certain Master Dock Easement Agreement by and between the Parties executed and recorded contemporaneously herewith.

The Grantor hereby covenants with said Grantee that the Grantor is lawfully seized of said land in fee simple and that the Grantor has good right and lawful authority to sell and convey said land. Further, the Grantor hereby warrants the title to said land and will defend the same against the lawful claims of all persons or entities whomsoever claiming by, through or under Grantor. Additionally, the Grantor warrants that it has complied with the provisions of Section 196.295, *Florida Statutes*.

IN WITNESS WHEREOF, the Grantor has hereunto set its hand and seal the day and year first above written.

HANOVER LAKES, LLC,
a Florida limited liability company

Witnessed:

By: Hanover Land Company, LLC,
a Florida limited liability company,
its Manager

Print Name: _____

By: _____
Print Name: Andrew J. Orosz
Print Title: Vice President

Print Name: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this _____ day of _____, 2023, by Andrew J. Orosz as Vice President of Hanover Land Company, LLC, a Florida limited liability company, as Manager of Hanover Lakes, LLC, a Florida limited liability company, who ☐ is personally known to me or ☐ produced _____ as identification.

NOTARY PUBLIC, STATE OF FLORIDA

(Print, Type or Stamp Commissioned Name of
Notary Public)

Note to Examiner: This instrument evidences a conveyance of an interest in unencumbered real estate as a gift and is exempt from Florida documentary stamp tax pursuant to Rule 12B-4.014(2)(a), Florida Administrative Code.

SECTION B

PREPARED BY AND RETURN TO:

Sarah R. Sandy, Esquire
KUTAK ROCK LLP
107 West College Avenue
Tallahassee, Florida 32301

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED is executed as of this _____ day of _____, 2023, by **HANOVER LAKES, LLC**, a Florida limited liability company, whose address is 605 Commonwealth Avenue, Orlando, Florida 32803 (hereinafter called the “grantor”), in favor of **CITY OF SAINT CLOUD, FLORIDA**, a municipal corporation organized and existing under the laws of the State of Florida, whose address is 1300 Ninth Street, St. Cloud, Florida 34769 (hereinafter called the “grantee”).

[Wherever used herein, the terms “grantor” and “grantee” shall include the singular and plural, heirs, legal representatives, successors and assigns of individuals, and the successors and assigns of corporations, as the context requires.]

WITNESSETH:

That the grantor, for and in consideration of the sum of \$10.00 and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all that certain land situate in Osceola County, Florida, further described as:

**TRACT B, AS SHOWN ON THE PLAT KNOWN AS HANOVER LAKES
PHASE 4, A REPLAT, RECORDED IN THE OFFICIAL RECORDS OF
OSCEOLA COUNTY, FLORIDA AT PLAT BOOK 30, PAGE 97;**

AND

**TRACT B, AS SHOWN ON THE PLAT KNOWN AS HANOVER LAKES
PHASE 5, A REPLAT, RECORDED IN THE OFFICIAL RECORDS OF
OSCEOLA COUNTY, FLORIDA AT PLAT BOOK 32, PAGES 42.**

Subject to restrictions, covenants, conditions and easements, of record; however, reference hereto shall not be deemed to reimpose same.

TOGETHER with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

Note to Recorder: This deed conveys unencumbered property to a local unit of special-purpose government for no taxable consideration. Accordingly, pursuant to Rule 12B-4.014, F.A.C., only minimal documentary stamp tax is being paid hereon.

AND the grantor hereby covenants with said grantee that the grantor is lawfully seized of said land in fee simple; that the grantor has good right and lawful authority to sell and convey said land; and hereby warrants the title to said land and will defend the same against the lawful claims of all persons or entities whomsoever claiming by, through or under grantor.

Grantor represents that grantor has complied with the requirements of Section 196.295, *Florida Statutes*.

IN WITNESS WHEREOF, the grantor has hereunto set its hand and seal the day and year first above written.

“GRANTOR”

HANOVER LAKES, LLC,
a Florida limited liability company

By: Hanover Land Company, LLC,
a Florida limited liability company,
its Manager

Witnessed:

Print Name: _____

Print Name: _____

By: _____

Print Name: Andrew J. Orosz

Print Title: Vice President

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this _____ day of _____, 2023, by Andrew J. Orosz as Vice President of Hanover Land Company, LLC, a Florida limited liability company, as Manager of Hanover Lakes, LLC, a Florida limited liability company, who ☐ is personally known to me or ☐ produced _____ as identification.

NOTARY PUBLIC, STATE OF FLORIDA

(Print, Type or Stamp Commissioned Name of
Notary Public)

SECTION C

PREPARED BY AND RETURN TO:

Sarah R. Sandy, Esquire
KUTAK ROCK LLP
107 West College Avenue
Tallahassee, Florida 32301

QUIT CLAIM DEED

THIS QUIT CLAIM DEED is made and executed this _____ day of _____, 2023, by **OSCEOLA CHAIN OF LAKES COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government, with a mailing address of 219 East Livingston Street, Orlando, Florida 32801 (hereinafter referred to as the “Grantor”), to the **CITY OF SAINT CLOUD, FLORIDA**, a municipal corporation organized and existing under the laws of the State of Florida, whose address is 1300 Ninth Street, St. Cloud, Florida 34769 (hereinafter referred to as the “Grantee”).

WITNESSETH:

THAT the Grantor, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) in hand, the receipt whereof is hereby acknowledged, does hereby remise, release and quit-claim unto the Grantee forever, all right, title, interest, claim and demand, if any, which the Grantor has in and to the following described lot, pieces or parcels of land, situate, lying and being in Osceola County, Florida, to wit:

TRACT B, AS SHOWN ON THE PLAT KNOWN AS HANOVER LAKES PHASE 4, A REPLAT, RECORDED IN THE OFFICIAL RECORDS OF OSCEOLA COUNTY, FLORIDA AT PLAT BOOK 30, PAGE 97;

AND

TRACT B, AS SHOWN ON THE PLAT KNOWN AS HANOVER LAKES PHASE 5, A REPLAT, RECORDED IN THE OFFICIAL RECORDS OF OSCEOLA COUNTY, FLORIDA AT PLAT BOOK 32, PAGES 42.

TO HAVE AND TO HOLD the same, together with all and singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest, lien, equity and claim whatsoever of the Grantor, either in law or equity, to the only proper use, benefit and behalf of the Grantee forever.

THE conveyance made herein, however, is expressly made **SUBJECT TO** easements, encumbrances, and restrictions of record, the reference to which shall not act to reimpose the same.

IN WITNESS WHEREOF, the Grantor has caused these presents to be executed in manner and form sufficient to bind it as of the day and year first above written.

Signed, sealed and delivered
in the presence of:

**OSCEOLA CHAIN OF LAKES
COMMUNITY DEVELOPMENT
DISTRICT**, a local unit of special-purpose
government established pursuant to Chapter
190, *Florida Statutes*

Print Name: _____

By: _____
Name: Anthony Iorio _____
Title: Chairman

Print Name: _____

STATE OF FLORIDA
COUNTY OF _____

This instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, by _____, as Chairperson of Osceola Chain of Lakes Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, on behalf of the District. He is personally known to me or has produced _____ as identification.

NOTARY PUBLIC, STATE OF FLORIDA

(Print, Type or Stamp Commissioned Name of
Notary Public)

SECTION D

Prepared by and return to:
Sarah R. Sandy, Esquire
Kutak Rock LLP
107 West College Avenue
Tallahassee, Florida 32301

PARTIAL RELEASE OF MORTGAGE AND SECURITY AGREEMENT

MORTGAGOR: HANOVER LAKES, LLC, a Florida limited liability company

MORTGAGEE: REGIONS BANK, a banking corporation duly organized and existing under the laws of the State of Alabama

This Partial Release of Mortgage and Security Agreement (“**Partial Release**”) executed and given this day and year set forth below by the undersigned, who is the owner and holder of the mortgage and deposit promissory note secured thereby.

RECITALS:

A. Hanover Lakes, LLC, a Florida limited liability company (herein referred to as the “**Mortgagor**”), by a Mortgage and Security Agreement recorded in Official Records Book 5299, Page 1095, all of the Public Records of Osceola County, Florida (herein together with any and all modifications collectively the “**Mortgage**”) granted to Regions Bank, a banking corporation duly organized and existing under the laws of the State of Alabama (herein referred to as the “**Mortgagee**”), and its successors and assigns, a lien and security interest in and to the real and personal property (herein “**Mortgaged Premises**”) therein more particularly described.

B. The Mortgagor has requested the Mortgagee to release the premises hereinafter described, being part of said Mortgaged Premises, from the lien and operation of said Mortgage.

NOW THEREFORE, in consideration of the premises and of the sum of Ten Dollars (\$10.00), to it in hand paid by, or on behalf of, the Mortgagor at the time of the execution hereof, the receipt whereof is hereby acknowledged, the Mortgagee hereby agrees and directs as follows:

- (1) The above Recitals are true and correct and are incorporated herein by reference.
- (2) That certain portion of the Mortgaged Premises encumbered by said Mortgage, more particularly described below (herein “**Released Property**”) is hereby released, exonerated and discharged from the lien and operation of said Mortgage:

See Exhibit A attached hereto and incorporated by reference.

- (3) Nothing herein contained shall in anywise impair, alter or diminish the effect, lien or encumbrance of the aforesaid Mortgage on the remaining part of said Mortgaged Premises, not hereby released therefrom, or any of the rights and remedies of the holder of the Mortgage.

IN WITNESS WHEREOF, the said Mortgagee has hereunto set its hand and seal this _____ day of _____, 2023.

REGIONS BANK, a banking corporation
duly organized and existing under the laws of
the State of Alabama

Printed Name: _____
Witness

By: _____
Print Name: _____
As its: _____

Printed Name: _____
Witness

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this day of _____, 2023, by _____, as _____ of Regions Bank, a banking corporation duly organized and existing under the laws of the State of Alabama, on behalf of said corporation. He/She ☐ is personally known to me or ☐ produced _____ as identification.

(SEAL)

Signature of Notary Public

Name of Notary Public
(Typed, Printed or Stamped)

Exhibit A

TRACTS A-1, A-2, A-4, AND F, AS SHOWN ON THE PLAT KNOWN AS HANOVER LAKES PHASE 1, A REPLAT, RECORDED IN THE OFFICIAL RECORDS OF OSCEOLA COUNTY FLORIDA AT PLAT BOOK 27, PAGES 18 THROUGH 23;

AND

TRACTS B, E, AND I, AS SHOWN ON THE PLAT KNOWN AS HANOVER LAKES PHASE 2, A REPLAT, RECORDED IN THE OFFICIAL RECORDS OF OSCEOLA COUNTY, FLORIDA AT PLAT BOOK 27, PAGES 30 THROUGH 32;

AND

TRACTS B AND G, AS SHOWN ON THE PLAT KNOWN AS HANOVER LAKES PHASE 3, A REPLAT, RECORDED IN THE OFFICIAL RECORDS OF OSCEOLA COUNTY, FLORIDA AT PLAT BOOK 29, PAGES 5 THROUGH 8;

AND

TRACTS A AND B, AS SHOWN ON THE PLAT KNOWN AS HANOVER LAKES PHASE 4, A REPLAT, RECORDED IN THE OFFICIAL RECORDS OF OSCEOLA COUNTY, FLORIDA AT PLAT BOOK 30, PAGES 97 THROUGH 99;

AND

TRACT B, AS SHOWN ON THE PLAT KNOWN AS HANOVER LAKES PHASE 5, A REPLAT, RECORDED IN THE OFFICIAL RECORDS OF OSCEOLA COUNTY, FLORIDA AT PLAT BOOK 32, PAGES 42 THROUGH 43.

SECTION VII

*to be provided under
separate cover*

SECTION VIII



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

November 20, 2023

Board of Supervisors
Osceola Chain of Lakes Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Osceola Chain of Lakes Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2023. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Osceola Chain of Lakes Community Development District as of and for the fiscal year ended September 30, 2023. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2023 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSFCL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$5,900 for the September 30, 2023 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2023 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Osceola Chain of Lakes Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Osceola Chain of Lakes Community Development District.

By: 

Title: District Manager

Date: 11/21/23



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



**Peer Review
Program**

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

SECTION IX



KATRINA S. SCARBOROUGH, CFA, CCF, MCF OSCEOLA COUNTY PROPERTY APPRAISER

Osceola Chain of Lakes CDD

This Data Sharing And Usage Agreement, hereafter referred to as "Agreement," establishes the terms and conditions under which the **Osceola Chain of Lakes CDD**, hereafter referred to as agency, can acquire and use Osceola County Property Appraiser (OCPA) data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

Please note the referenced statute has amended as of October 1, 2021. The paragraph below reflects the changes.

The confidentiality of personal identifying and location information including: names, mailing address, or any other descriptive property information that may reveal identity or home address pertaining to parcels owned by individuals that have received exempt/confidential status, hereafter referred to as confidential personal identifying and location information, **will be protected as follows:**

1. The **agency** will not release confidential personal identifying and location information that may reveal identifying and location information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the confidential personal identifying and location information in the results of data analysis (including maps) in any manner that would reveal personal identifying and location information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all State laws and regulations governing the confidentiality of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying and location information is released.
6. The terms of this Agreement shall commence on **January 1, 2024** and shall run until **December 31, 2024**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually for the following year.

IN WITNESS THEREOF, both the Osceola County Property Appraiser, through its duly authorized representative, and the **agency**, through its duly authorized representative, have hereunto executed this Data Sharing and Usage Agreement as of the last below written date.

OSCEOLA COUNTY PROPERTY APPRAISER

Signature: _____

Print: Katrina S. Scarborough

Date: _____

1/29/2024

Osceola Chain of Lakes CDD

Signature: _____

Print: _____

Title: _____

Date: _____

Katrina S. Scarborough

Tricia L. Adams

District Manager

11/14/23

Please return signed **original copy**, no later than January 31, 2024

2505 E IRLO BRONSON MEMORIAL HWY
KISSIMMEE, FL 34744
(407) 742-5000

INFO@PROPERTY-APPRAISER.ORG • PROPERTY-APPRAISER.ORG

SECTION XII

SECTION C

SECTION 1

Osceola Chain of Lakes

Community Development District

Summary of Check Register

October 21, 2023 to February 23, 2024

Bank	Date	Check No.'s	Amount
General Fund	11/2/23	133-135	\$ 4,665.70
	11/8/23	136	\$ 4,069.75
	11/20/23	137-138	\$ 5,358.04
	11/30/23	139-140	\$ 2,668.93
	12/6/23	141	\$ 4,069.75
	12/13/23	142	\$ 4,360.65
	12/14/23	143	\$ 473,747.73
	12/28/23	144	\$ 997.00
	1/11/24	145	\$ 4,358.66
	1/18/24	146	\$ 4,232.54
	1/25/24	147	\$ 997.00
	2/6/24	148-149	\$ 4,385.04
	2/15/24	150-151	\$ 4,624.95
	2/23/24	152-153	\$ 6,897.00
			<hr/>
			\$525,432.74
Total Amount			\$525,432.74

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
12/06/23	00004	12/01/23	INV17548 202312 320-53800-46000 LANDSCAPE MAINT DEC 23		*	4,069.75	
			DOWN TO EARTH				4,069.75 000141
12/13/23	00001	12/01/23	45 202312 310-51300-34000 MANAGEMENT FEES - DEC23		*	3,246.25	
		12/01/23	45 202312 310-51300-35200 WEBSITE ADMIN - DEC23		*	62.50	
		12/01/23	45 202312 310-51300-35100 INFORMATION TECH - DEC23		*	93.75	
		12/01/23	45 202312 310-51300-31300 DISSEMINATION - DEC23		*	291.67	
		12/01/23	45 202312 310-51300-51000 OFFICE SUPPLIES		*	.18	
		12/01/23	45 202312 310-51300-42000 POSTAGE		*	3.80	
		12/01/23	46 202312 320-53800-12000 FIELD MANAGEMENT - DEC23		*	662.50	
			GOVERNMENTAL MANAGEMENT SERVICES-CF				4,360.65 000142
12/14/23	00015	12/14/23	12142023 202312 300-20700-10000 SERIES 2018 ASSESS TXFER		*	142,624.55	
		12/14/23	12142023 202312 300-20700-10000 SERIES 2020 ASSESS TXFER		*	331,123.18	
			OSCEOLA CHAIN OF LAKES C/O US BANK				473,747.73 000143
12/28/23	00005	12/20/23	1798404 202312 320-53800-46200 AQUATIC MAINTENANCE DEC23		*	997.00	
			THE LAKE DOCTORS INC				997.00 000144
1/11/24	00001	1/01/24	47 202401 310-51300-34000 MANAGEMENT FEES JAN 24		*	3,246.25	
		1/01/24	47 202401 310-51300-35200 WEBSITE ADMIN JAN 24		*	62.50	
		1/01/24	47 202401 310-51300-35100 INFORMATION TECH JAN 24		*	93.75	
		1/01/24	47 202401 310-51300-31300 DISSEMINATION SVC JAN 24		*	291.67	
		1/01/24	47 202401 310-51300-51000 OFFICE SUPPLIES JAN 24		*	.09	
		1/01/24	47 202401 310-51300-42000 POSTAGE JAN 24		*	1.90	
		1/01/24	48 202401 320-53800-12000 FIELD MANAGEMENT JAN 24		*	662.50	
			GOVERNMENTAL MANAGEMENT SERVICES-CF				4,358.66 000145
			OSCE OSCEOLA CHAIN AGUZMAN				

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	2/28/24	PAGE	3
*** CHECK DATES 10/21/2023 - 02/23/2024 ***														
OSCEOLA CHAIN OF LAKES-GENERAL														
BANK A GENERAL FUND														

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
1/18/24	00004	1/03/24 INV17878	202401 320-53800-46000	LANDSCAPE MAINT JAN 24	*	4,232.54	
							DOWN TO EARTH
							4,232.54 000146

1/25/24	00005	1/19/24 1847643	202401 320-53800-46200	AQUATIC MAINT JAN 24	*	997.00	
							THE LAKE DOCTORS INC
							997.00 000147

2/06/24	00004	2/01/24 INV18187	202402 320-53800-46000	LANDSCAPE MAINT FEB 24	*	4,232.54	
							DOWN TO EARTH
							4,232.54 000148

2/06/24	00017	1/30/24 3342212	202312 310-51300-31500	GENERAL COUNSEL DEC 23	*	152.50	
							KUTAK ROCK LLP
							152.50 000149

2/15/24	00001	2/01/24 49	202402 310-51300-34000	MANAGEMENT FEES FEB 24	*	3,246.25	
							2/01/24 49 202402 310-51300-35200
							WEBSITE ADMIN FEB 24
							2/01/24 49 202402 310-51300-35100
							INFORMATION TECH FEB 24
							2/01/24 49 202402 310-51300-31300
							DISSEMINATION SVC FEB 24
							2/01/24 49 202402 310-51300-51000
							OFFICE SUPPLIES FEB 24
							2/01/24 49 202402 310-51300-42000
							POSTAGE FEB 24
							2/01/24 50 202402 320-53800-12000
							FIELD MANAGEMENT FEB 24
							GOVERNMENTAL MANAGEMENT SERVICES-CF
							4,368.53 000150

2/15/24	00009	2/01/24 2018829	202402 310-51300-49100	2023 TAX ROLL YEAR	*	256.42	
							OSCEOLA COUNTY PROPERTY APPRAISER
							256.42 000151

2/23/24	00012	1/03/24 24998	202401 310-51300-32200	AUDIT FYE 9/30/23	*	3,000.00	
							2/05/24 25143 202402 310-51300-32200
							AUDIT FYE 9/30/23
							GRAU & ASSOCIATES
							5,900.00 000152

2/23/24	00005	2/22/24 1856354	202402 320-53800-46200	AQUATIC MAINT FEB 24	*	997.00	
							THE LAKE DOCTORS INC
							997.00 000153

							TOTAL FOR BANK A
							525,432.74
OSCE OSCEOLA CHAIN AGUZMAN							

CHECK	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME				STATUS	AMOUNT	....CHECK.....	
DATE		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS		AMOUNT	#
TOTAL FOR REGISTER										525,432.74	

SECTION 2

Osceola Chain of Lakes
Community Development District

Unaudited Financial Reporting
January 31, 2024



Table of Contents

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2	<u>General Fund</u>
3	<u>Series 2018 Debt Service Fund</u>
4	<u>Series 2020 Debt Service Fund</u>
5	<u>Series 2020 Capital Projects Fund</u>
6	<u>Month to Month</u>
7	<u>Long Term Debt Report</u>
8	<u>Assessment Receipt Schedule</u>

Osceola Chain of Lakes

Community Development District

Combined Balance Sheet

January 31, 2024

	General Fund	Debt Service Funds	Capital Project Funds	Total Governmental Funds
Assets:				
<u>Cash:</u>				
Operating Account	\$ 367,114	\$ -	\$ -	\$ 367,114
<u>Series 2018</u>				
Reserve	\$ -	\$ 73,553	\$ -	\$ 73,553
Revenue	\$ -	\$ 176,556	\$ -	\$ 176,556
<u>Series 2020</u>				
Reserve	\$ -	\$ 174,390	\$ -	\$ 174,390
Revenue	\$ -	\$ 361,820	\$ -	\$ 361,820
Construction	\$ -	\$ -	\$ 9	\$ 9
Due from General Fund	\$ -	\$ 5,837	\$ -	\$ 5,837
Total Assets	\$ 367,114	\$ 792,156	\$ 9	\$ 1,159,279
Liabilities:				
Accounts Payable	\$ 3,153	\$ -	\$ -	\$ 3,153
Due to Debt Service	\$ 5,837	\$ -	\$ -	\$ 5,837
Total Liabilities	\$ 8,989	\$ -	\$ -	\$ 8,989
Fund Balances:				
Restricted for:				
Debt Service - Series 2018	\$ -	\$ 251,866	\$ -	\$ 251,866
Debt Service - Series 2020	\$ -	\$ 540,290	\$ -	\$ 540,290
Capital Projects - Series 2020	\$ -	\$ -	\$ 9	\$ 9
Unassigned	\$ 358,125	\$ -	\$ -	\$ 358,125
Total Fund Balances	\$ 358,125	\$ 792,156	\$ 9	\$ 1,150,290
Total Liabilities & Fund Balance	\$ 367,114	\$ 792,156	\$ 9	\$ 1,159,279

Osceola Chain of Lakes

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2024

	Adopted Budget	Prorated Budget Thru 01/31/24	Actual Thru 01/31/24	Variance
Revenues				
Assessments	\$ 225,688	\$ 218,506	\$ 218,506	\$ -
Total Revenues	\$ 225,688	\$ 218,506	\$ 218,506	\$ -
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 1,200	\$ 400	\$ -	\$ 400
FICA Expense	\$ 92	\$ 31	\$ -	\$ 31
Engineering	\$ 8,000	\$ 2,667	\$ -	\$ 2,667
Attorney	\$ 20,000	\$ 6,667	\$ 2,580	\$ 4,087
Annual Audit	\$ 6,000	\$ 3,000	\$ 3,000	\$ -
Assessment Administration	\$ 5,300	\$ 5,300	\$ 5,300	\$ -
Dissemination	\$ 3,500	\$ 1,167	\$ 1,167	\$ -
Trustee Fees	\$ 8,500	\$ -	\$ -	\$ -
Arbitrage Report	\$ 900	\$ -	\$ -	\$ -
Management Fees	\$ 38,955	\$ 12,985	\$ 12,985	\$ -
Information Technology	\$ 1,125	\$ 375	\$ 375	\$ -
Website Maintenance	\$ 750	\$ 250	\$ 250	\$ -
Telephone	\$ 200	\$ 67	\$ -	\$ 67
Postage & Delivery	\$ 500	\$ 167	\$ 10	\$ 157
Printing & Binding	\$ 750	\$ 250	\$ 1	\$ 249
Insurance	\$ 6,718	\$ 6,718	\$ 5,842	\$ 876
Legal Advertising	\$ 3,000	\$ 1,000	\$ 242	\$ 758
Contingency	\$ 3,000	\$ 1,000	\$ 156	\$ 844
Property Appraiser	\$ 300	\$ 300	\$ -	\$ 300
Office Supplies	\$ 150	\$ 50	\$ 0	\$ 50
Travel Per Diem	\$ 100	\$ 33	\$ -	\$ 33
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 109,215	\$ 42,600	\$ 32,083	\$ 10,518
<u>Operations & Maintenance</u>				
Field Management	\$ 7,950	\$ 2,650	\$ 2,650	\$ -
Property Insurance	\$ 2,000	\$ 2,000	\$ 7,920	\$ (5,920)
Pond Bank Mowing	\$ 50,502	\$ 16,834	\$ 16,482	\$ 352
Pond Maintenance	\$ 14,364	\$ 4,788	\$ 3,988	\$ 800
Additional Littoral Planting	\$ 5,000	\$ 1,667	\$ -	\$ 1,667
General Repairs & Maintenance	\$ 36,657	\$ 12,219	\$ -	\$ 12,219
Total Operations & Maintenance:	\$ 116,473	\$ 40,158	\$ 31,040	\$ 9,117
Total Expenditures	\$ 225,688	\$ 82,758	\$ 63,123	\$ 19,635
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 155,382	
Fund Balance - Beginning	\$ -		\$ 202,743	
Fund Balance - Ending	\$ -		\$ 358,125	

Osceola Chain of Lakes

Community Development District

Debt Service Fund Series 2018

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/24	Thru 01/31/24	Variance
Revenues				
Assessments	\$ 147,204	\$ 143,175	\$ 143,175	\$ -
Interest	\$ -	\$ -	\$ 2,443	\$ 2,443
Total Revenues	\$ 147,204	\$ 143,175	\$ 145,618	\$ 2,443
Expenditures:				
Interest Expense - 11/1	\$ 52,597	\$ 52,597	\$ 52,597	\$ -
Principal Expense - 5/1	\$ 40,000	\$ -	\$ -	\$ -
Interest Expense - 5/1	\$ 52,597	\$ -	\$ -	\$ -
Total Expenditures	\$ 145,194	\$ 52,597	\$ 52,597	\$ -
Excess Revenues (Expenditures)	\$ 2,010		\$ 93,021	
Fund Balance - Beginning	\$ 82,975		\$ 158,845	
Fund Balance - Ending	\$ 84,985		\$ 251,866	

Osceola Chain of Lakes

Community Development District

Debt Service Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/24	Thru 01/31/24	Variance
Revenues				
Assessments	\$ 342,994	\$ 332,401	\$ 332,401	\$ -
Interest	\$ -	\$ -	\$ 4,844	\$ 4,844
Total Revenues	\$ 342,994	\$ 332,401	\$ 337,245	\$ 4,844
Expenditures:				
Interest Expense - 11/1	\$ 110,013	\$ 110,013	\$ 110,013	\$ -
Principal Expense - 5/1	\$ 125,000	\$ -	\$ -	\$ -
Interest Expense - 5/1	\$ 110,013	\$ -	\$ -	\$ -
Total Expenditures	\$ 345,026	\$ 110,013	\$ 110,013	\$ -
Excess Revenues (Expenditures)	\$ (2,032)		\$ 227,232	
Fund Balance - Beginning	\$ 135,136		\$ 313,058	
Fund Balance - Ending	\$ 133,104		\$ 540,290	

Osceola Chain of Lakes

Community Development District

Capital Projects Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/24	Thru 01/31/24	Variance
Revenues				
Interest	\$ -	\$ -	\$ 0	\$ 0
Total Revenues	\$ -	\$ -	\$ 0	\$ 0
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 0	
Fund Balance - Beginning	\$ -	\$ -	\$ 9	
Fund Balance - Ending	\$ -	\$ -	\$ 9	

Osceola Chain of Lakes

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Assessments	\$ -	\$ 15,585	\$ 201,066	\$ 1,855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	218,506
Total Revenues	\$ -	\$ 15,585	\$ 201,066	\$ 1,855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	218,506
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney	\$ 2,427	\$ -	\$ 153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,580
Annual Audit	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,000
Assessment Administration	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,300
Dissemination	\$ 292	\$ 292	\$ 292	\$ 292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,167
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Arbitrage Report	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12,985
Information Technology	\$ 94	\$ 94	\$ 94	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	375
Website Maintenance	\$ 63	\$ 63	\$ 63	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	250
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage & Delivery	\$ 1	\$ 3	\$ 4	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10
Printing & Binding	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
Insurance	\$ 5,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,842
Legal Advertising	\$ 242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	242
Contingency	\$ 41	\$ 38	\$ 38	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	156
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative:	\$ 17,722	\$ 3,737	\$ 3,889	\$ 6,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	32,083
<u>Operations and Maintenance Expenses</u>													
Field Expenses													
Field Management	\$ 663	\$ 663	\$ 663	\$ 663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,650
Property Insurance	\$ 7,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,920
Pond Bank Mowing	\$ 4,110	\$ 4,070	\$ 4,070	\$ 4,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	16,482
Pond Maintenance	\$ 997	\$ 997	\$ 997	\$ 997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,988
Additional Littoral Planting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Operations and Maintenance Expenses	\$ 13,690	\$ 5,729	\$ 5,729	\$ 5,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	31,040
Total Expenditures	\$ 31,412	\$ 9,466	\$ 9,618	\$ 12,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	63,123
Excess Revenues (Expenditures)	\$ (31,412)	\$ 6,119	\$ 191,448	\$ (10,772)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	155,382

Osceola Chain of Lakes

Community Development District

Long Term Debt Report

SERIES 2018, CAPITAL IMPROVEMENT BONDS		
INTEREST RATE:	5.125%, 5.250%	
MATURITY DATE:	5/1/2048	
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$73,553	
RESERVE FUND BALANCE	\$73,553	
BONDS OUTSTANDING - 2/27/2018		\$2,200,000
LESS: PRINCIPAL PAYMENT - 5/1/19		(\$30,000)
LESS: PRINCIPAL PAYMENT - 5/1/20		(\$35,000)
LESS: PRINCIPAL PAYMENT - 5/1/21		(\$35,000)
LESS: PRINCIPAL PAYMENT - 5/1/22		(\$35,000)
LESS: PRINCIPAL PAYMENT - 5/1/23		(\$40,000)
CURRENT BONDS OUTSTANDING		\$2,025,000

SERIES 2020, CAPITAL IMPROVEMENT BONDS		
INTEREST RATE:	3.25%, 3.50%, 4.00%, 4.00%	
MATURITY DATE:	5/1/2050	
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$171,497	
RESERVE FUND BALANCE	\$174,390	
BONDS OUTSTANDING - 1/24/2020		\$5,980,000
LESS: PRINCIPAL PAYMENT - 5/1/21		(\$110,000)
LESS: PRINCIPAL PAYMENT - 5/1/22		(\$115,000)
LESS: PRINCIPAL PAYMENT - 5/1/23		(\$120,000)
CURRENT BONDS OUTSTANDING		\$5,635,000

Osceola Chain of Lakes

Community Development District Special Assessment Receipt Schedule Fiscal Year 2024

Gross Assessments	\$	240,093.28	\$	157,320.00	\$	365,240.78	\$	762,654.06
Net Assessments	\$	225,687.68	\$	147,880.80	\$	343,326.33	\$	716,894.82

ON ROLL ASSESSMENTS

							31.48%	20.63%	47.89%	100.00%
Date	Distribution	Gross Amount	Commissions	(Discount)/Penalty	Interest	Net Receipts	O&M Portion	Series 2018 Debt Service	Series 2020 Debt Service	Total
11/10/23	ACH	\$1,947.68	(\$36.98)	(\$98.89)	\$0.00	\$1,811.81	\$570.38	\$373.74	\$867.69	\$1,811.81
11/24/23	ACH	\$50,694.64	(\$973.33)	(\$2,027.79)	\$0.00	\$47,693.52	\$15,014.53	\$9,838.20	\$22,840.79	\$47,693.52
12/11/23	ACH	\$1,068.49	(\$21.06)	(\$15.07)	\$0.00	\$1,032.36	\$325.01	\$212.95	\$494.40	\$1,032.36
12/11/23	ACH	\$674,983.39	(\$12,959.71)	(\$26,998.59)	\$0.00	\$635,025.09	\$199,914.04	\$130,992.75	\$304,118.30	\$635,025.09
12/22/23	ACH	\$2,791.16	(\$53.59)	(\$111.64)	\$0.00	\$2,625.93	\$826.68	\$541.68	\$1,257.57	\$2,625.93
01/10/24	ACH	\$2,418.81	(\$47.18)	(\$59.61)	\$0.00	\$2,312.02	\$727.85	\$476.93	\$1,107.24	\$2,312.02
01/10/24	ACH	\$3,068.65	(\$59.53)	(\$92.06)	\$0.00	\$2,917.06	\$918.33	\$601.73	\$1,397.00	\$2,917.06
01/31/24	ACH	\$0.00	\$0.00	\$0.00	\$663.13	\$663.13	\$208.76	\$136.79	\$317.58	\$663.13
TOTAL		\$ 736,972.82	\$ (14,151.38)	\$ (29,403.65)	\$ 663.13	\$ 694,080.92	\$ 218,505.58	\$ 143,174.77	\$ 332,400.57	\$ 694,080.92

97%	Net Percent Collected
\$ 22,813.90	Balance Remaining to Collect

SECTION D

SECTION 1



Clarke Environmental Mosquito Management, Inc.

2024 Midge Service Agreement | Osceola Chain of Lakes CDD

3095 Wauseon Dr, St. Cloud FL 34772

Part I. General Service

- A. Computer System and Record Keeping Database
- B. Public Relations and Educational Brochures
- C. Mosquito Hotline Citizen Response – (800) 443-2034
- D. Comprehensive Insurance Coverage **Osceola Chain of Lakes CDD**
- E. Program Consulting and Quality Control Staff
- F. Regulatory compliance on local, state, and federal levels

Part II. Larval Midge Control

- A. Prescription Larval Control will be performed with OMRI (Organic Materials Review Institute) labeled Natular G30® mosquito/midge larvicide as described in the following sections.
- B. The program provides for 11 monthly treatments (February-December) of the community pond as needed using OMRI labeled Natular G30® pellets, or an equivalent 30 day residual product. Treatments will be completed utilizing backpack equipment to cover a 15' perimeter zone around the edge of the lake to target Chironomidae or "edge midges."

Part III. Adult Midge Control

- A. Adulticiding in midge haborage areas
 - 1. 44 scheduled ATV ULV treatments around the community pond up to 4.5 miles using Duet® or synthetic pyrethroid insecticide scheduled weekly February - December.
 - 2. 12 barrier treatments around the clubhouse up to 1 miles as needed to reduce re-infestation using a pyrethroid insecticide for residual control of adult mosquitoes. These will be scheduled at the request of CDD management.
- B. Adulticiding Operational Procedures
 - 1. Notification of community contact.
 - 2. Weather limit monitoring and compliance.
 - 3. ULV particle size evaluation.
 - 4. Insecticide dosage and quality control analysis.

EMM Payment Total Cost for Parts I and II

\$49,000.00

****NPDES Permit:** A National Pollutant Discharge Elimination System (NPDES) permit is necessary for the execution of the work for mosquito control effective October 31, 2011. Any additional costs associated with activities and/or services that may be required by Clarke in order to comply with an NPDES permit are not included in this proposal.



Clarke Environmental Mosquito Management, Inc.

2024 Midge Service Agreement | Osceola Chain of Lakes CDD

3095 Wauseon Dr, St. Cloud FL 34772

Program Payment Plan. For Parts I, II, and III as specified in the 2024 Professional Services Cost Outline, the total for the 2024 program is \$49,000.00. The payments will be due according to the payment schedule below. Osceola Chain of Lakes CDD has the option to extend this program for 2025 Season.

PROGRAM PAYMENT PLAN

Month	2024
1 February	\$4,454.55
1 March	\$4,454.55
1 April	\$4,454.55
1 May	\$4,454.55
1 June	\$4,454.55
1 July	\$4,454.55
1 August	\$4,454.55
1 September	\$4,454.55
1 October	\$4,454.55
1 November	\$4,454.55
1 December	\$4,454.50
TOTAL	\$49,000.00

Approved Contract Period and Agreement:

Please check one of the following contract periods:

- ☐ 2024 Season
☐ 2024 - 2025 Seasons

If you would like to pay by credit card please provide the information to your control consultant.

For Customer: Osceola Chain of Lakes CDD

Sign Name: _____ Title: _____ Date: _____

For Clarke Environmental Mosquito Management Inc.:

Name: _____ Title: Control Consultant Date: _____
Cherrief Jackson

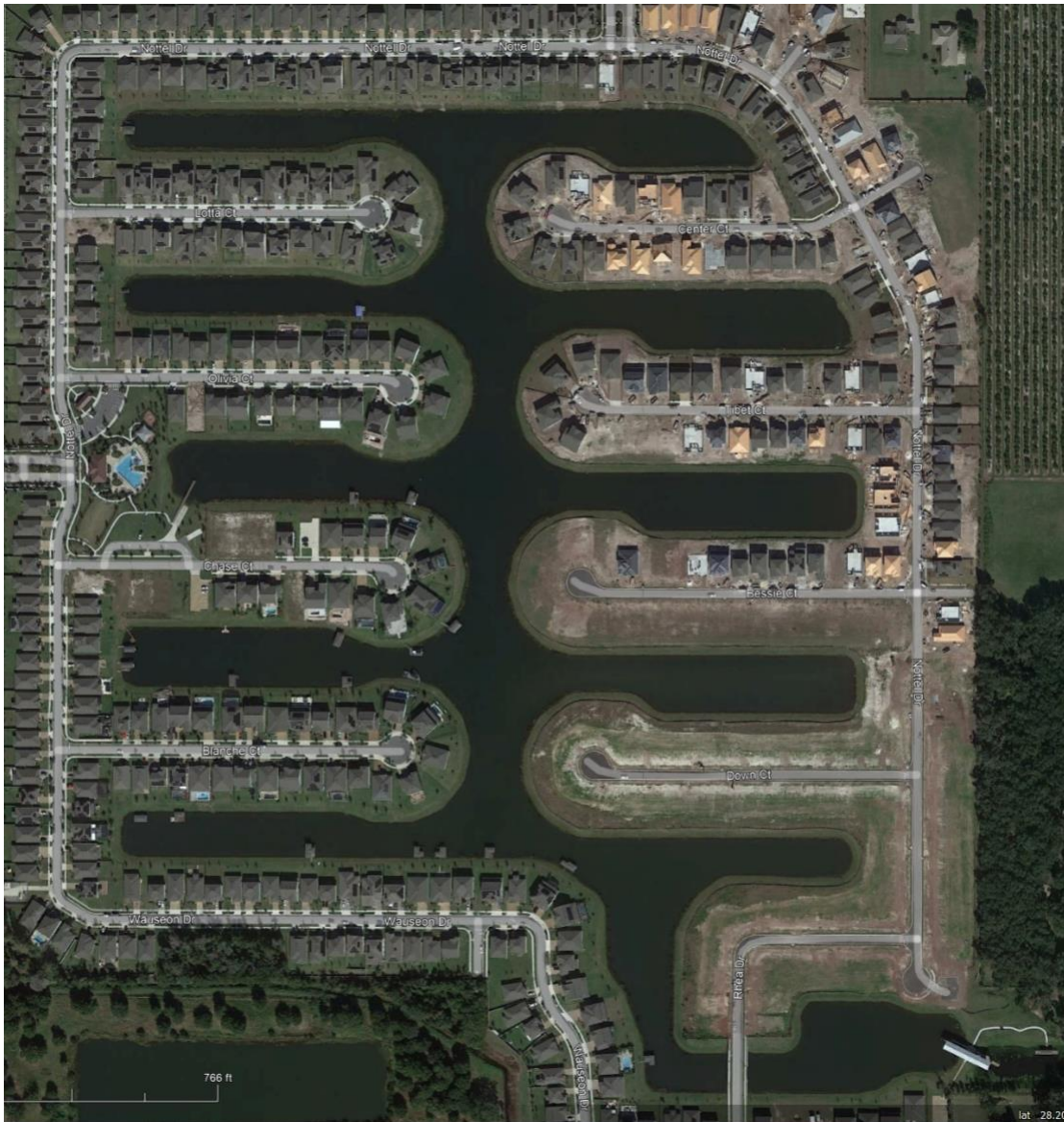


Clarke Environmental Mosquito Management, Inc.

2024 Midge Service Agreement | Osceola Chain of Lakes CDD

3095 Wauseon Dr, St. Cloud FL 34772

MAP:





Clarke Environmental Mosquito Management, Inc.
2024 Midge Service Agreement | Osceola Chain of Lakes CDD
3095 Wauseon Dr, St. Cloud FL 34772

Administrative Information:

Invoices should be sent to:

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Office Phone: _____ Fax: _____ P.O.#: _____

Email: _____ County: _____

****In an effort to be more sustainable, we ask that you provide us with an
Email address that the invoices should be sent to.****

Treatment Address (if different from above):

Address: _____

City: _____ State: _____ Zip: _____

County: _____

Contact Person for Osceola Chain of Lakes CDD:

Name: _____ Title: _____

Office Phone: _____ Fax: _____ E-Mail: _____



Clarke Environmental Mosquito Management, Inc.
2024 Midge Service Agreement | Osceola Chain of Lakes CDD
3095 Wauseon Dr, St. Cloud FL 34772

Home Phone: _____ Cell: _____ Pager: _____

Alternate Contact Person for Osceola Chain of Lakes CDD

Name: _____ Title: _____

Office Phone: _____ Fax: _____ E-Mail: _____

Home Phone: _____ Cell: _____ Pager: _____

Please sign and return a copy of the complete contract for our files to:
Clarke Environmental Mosquito Management, Inc., Attn: Crystal Challacombe
3036 Michigan Avenue, Kissimmee, FL 34744; Fax number 407-944-0709

AUDIT COMMITTEE MEETING

**OSCEOLA CHAIN OF LAES COMMUNITY
DEVELOPMENT DISTRICT REQUEST FOR
PROPOSALS**

**District Auditing Services for Fiscal Year 2024
Osceola County, Florida**

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than Friday, June 21, 2024 at the offices of:

Governmental Management Services – Central Florida, LLC, Attn: Tricia Adams/ Brittany Brookes, District Manager, 219 East Livingston Street, Orlando, Florida 32801. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified, and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) original hard copy and one (1) electronic copy of the Proposal Documents, and other requested attachments, at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title “**Auditing Services – Osceola Chain of Lakes Community Development District**” on the face of it.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the “Proposal Documents”).

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include résumés for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including résumés with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The cost of the provision of the services under the proposal for Fiscal Years 2024, 2025, 2026, 2027, and 2028. The District intends to enter into five (5) separate one-year agreements
- E. Provide a proposed schedule for performance of the audit.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

1. Ability of Personnel. (20 Points)

2. Proposer's Experience. (20 Points)

3. *Understanding of Scope of Work.* (20 Points)

4. *Ability to Furnish the Required Services.* (20 Points)

5. Price. (20 Points)

TOTAL (100 Points)

SECTION B

OSCEOLA CHAIN OF LAKES COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Osceola Chain of Lakes Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2024, with an option for four (4) additional annual renewals. The District is a local unit of special purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing and maintaining public infrastructure. The District is located in Osceola County, Florida. The District currently has an operating budget of approximately \$225,688. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2024, be completed no later than June 1, 2025.

Each auditing entity submitting a proposal must be authorized to do business in Florida; hold all applicable state and federal professional licenses in good standing, including but not limited to a license under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards", as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida law and particularly section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal package, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) original hard copy and one (1) electronic copy of their proposal to Governmental Management Services – Central Florida, LLC Attn: Tricia Adams, District Manager, 219 East Livingston Street, Orlando, Florida 32801, in an envelope marked on the outside **"Auditing Services – Osceola Chain of Lakes Community Development District."**

Proposals must be received by **5:00 PM on Friday, June 21, 2024**, at the office address listed above. Proposals received after this time will not be eligible for consideration. Please direct all questions regarding this Notice to the District Manager who can be reached at (407) 841-5524.

District Manager
Governmental Management Services – Central Florida, LLC