

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

Agenda

August 7, 2024

AGENDA

Osceola Chain of Lakes
Community Development District

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

July 31, 2024

Dear Board Members:

The meeting of the Board of Supervisors of the Osceola Chain of Lakes Community Development District will be held **Wednesday, August 7, 2024 at 1:00 p.m. at the Holiday Inn & Suites Orlando SW, 5711 W. Irlo Bronson Memorial Highway, Kissimmee, FL 34746**. Following is the advance agenda for the regular meeting:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of March 6, 2024 Audit Committee Meeting
4. Review of Proposals and Tally of Audit Committee Members Rankings
 - A. Grau & Associates
 - B. Dibartolomeo, McBee, Hartley & Barnes
5. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the May 1, 2024 Board of Supervisors Meeting
4. Consideration of Resolution 2024-05 Ratifying the Change of the Location of the Fiscal Year 2025 Budget Public Hearing
5. Public Hearing
 - A. Consideration of Resolution 2024-06 Adopting the Fiscal Year 2025 Proposed Budget and Appropriating Funds
 - B. Consideration of Resolution 2024-07 Imposing Fiscal Year 2025 Special Assessments and Certifying Assessment Roll
6. Consideration of Resolution 2024-08 Declaring Seats Vacant
7. Acceptance of Ranking of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award Number 1 Ranked Firm
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Adoption of District Goals and Objectives
 - iv. Approval of Fiscal Year 2025 Meeting Schedule
9. Other Business
10. Supervisor's Requests
11. Adjournment

AUDIT COMMITTEE MEETING

MINUTES

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

The Osceola Chain of Lakes Community Development District audit committee meeting met Wednesday, **March 6, 2024**, at 1:22 p.m. at the West Osceola Branch Library, 305 Campus Street, Celebration, Florida.

Present were:

Tony Iorio
Doug Beasley
Kimberly Locher
Tricia Adams
Sarah Sandy
Alan Scheerer

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the audit committee meeting to order.

SECOND ORDER OF BUSINESS

Public Comment Period

There being no comments, the next item followed.

THIRD ORDER OF BUSINESS

Audit Services

A. Approval of Request for Proposals and Selection Criteria

B. Approval of Notice of Request for Proposals for Audit Services

On MOTION by Mr. Beasley seconded by Ms. Locher with all in favor the request for proposals, selection criteria and the notice of the request for proposals for audit services were approved.

C. Public Announcement of Opportunity to Provide Audit Services

Ms. Adams announced the opportunity to provide audit services to the Osceola Chain of Lakes CDD.

On MOTION by Mr. Beasley seconded by Ms. Locher the meeting adjourned at 1:24 p.m.

SECTION IV

Osceola Chain of Lakes CDD Auditor Selection

	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
Grau & Associates					2024- \$3,800 2025- \$3,900 2026- \$4,000 2027- \$4,100 2028- \$4,200		
DiBartolomeo, McBee, Hartley & Barnes					2024- \$4,250 2025- \$4,380 2026- \$4,510 2027- \$4,650 2028- \$4,800		

SECTION A



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

OSCEOLA CHAIN OF LAKES

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: June 21, 2024
5:00PM

Submitted to:

Osceola Chain of Lakes
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

June 21, 2024

Osceola Chain of Lakes Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Osceola Chain of Lakes Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

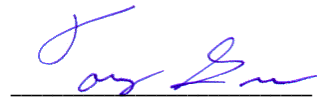
Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



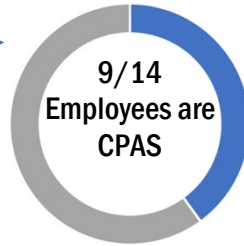
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

297 Community Development Districts Served

Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

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

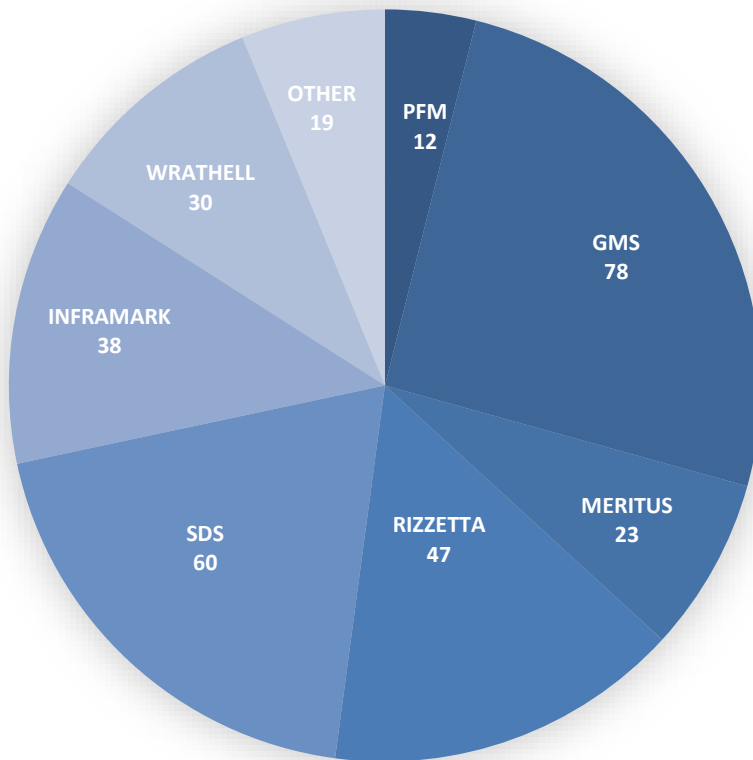
Review Number: 594791

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 35+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)

Years Performing Audits: 13+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

64 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA
Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I,II,IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District

St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

24
56
80 (includes of 4 hours of Ethics CPE)



David Caplivski, CPA/CITP, Partner
Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
 Master of Accounting
 Nova Southeastern University (2002)
 Bachelor of Science
 Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
 AICPA Certified Information Technology Professional (2018)
 AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts Aid to Victims of Domestic Abuse Boca Raton Airport Authority Broward Education Foundation CareerSource Brevard CareerSource Central Florida 403 (b) Plan City of Lauderdale GERS City of Parkland Police Pension Fund City of Sunrise GERS Coquina Water Control District Central County Water Control District City of Miami (program specific audits) City of West Park Coquina Water Control District East Central Regional Wastewater Treatment Fac. East Naples Fire Control & Rescue District	Hispanic Human Resource Council Loxahatchee Groves Water Control District Old Plantation Water Control District Pinetree Water Control District San Carlos Park Fire & Rescue Retirement Plan South Indian River Water Control District South Trail Fire Protection & Rescue District Town of Haverhill Town of Hypoluxo Town of Hillsboro Beach Town of Lantana Town of Lauderdale By-The-Sea Volunteer Fire Pension Town of Pembroke Park Village of Wellington Village of Golf
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Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References



Grau & Associates
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We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2028 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2024	\$3,800
2025	\$3,900
2026	\$4,000
2027	\$4,100
2028	<u>\$4,200</u>
TOTAL (2024-2028)	<u>\$20,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	333	5	3	328	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing Osceola Chain of Lakes Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

SECTION B

Osceola Chain of Lakes Community Development District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants

**2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833**

**591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952**

Contact:

**Jim Hartley, CPA
Principal**

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Osceola Chain of Lakes
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Osceola Chain of Lakes Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record—Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit 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 with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

2222 Colonial Road, Suite 200 • Fort Pierce, Florida 34950 • 772-461-8833 • Fax: 772-461-8872
591 S.E. Port St. Lucie Blvd., • Port St. Lucie, Florida 34984 • 772-878-1952 • Fax: 772-878-1709

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Member AICPA Division for CPA Firms
Private Company Practice Section

Member AICPA

WWW.DMHBPCPA.NET

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The script is cursive and fluid, with the names connected together.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

Jim Hartley, CPA – Engagement Partner (resume attached)
Will assist in the field as main contact

Jay McBee, CPA – Technical Reviewer (resume attached)

Theresa Goldstein - Senior (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Theresa Goldstein

Supervisor – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Theresa has over 25 years of public accounting experience and would serve as the supervisor for the Constitutional Officers. Her experience and training include:

- 25 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Theresa has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Theresa currently provides internal audit and consulting services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Engagements include City of Port St. Lucie, St. Lucie County Fire District, Town of Sewall’s Point, Town of Jupiter Island, Multiple CDD audits, Tradition CDD #1-10, Southern Groves CDD #1-6 and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Finance – University of Central Florida
- Masters of Business Administration with concentration in Accounting – Bryant College

Professional Affiliations

- Associate Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	Jim Hartley			√	250-300
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	Mark Barnes		√	√	800
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	Jim Hartley	√	√	√	600
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	Jim Hartley			√	100
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	Jay McBee				60
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	Jay McBee				60
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	Jim Hartley			√	350
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50

TECHNICAL APPROACH

a. *An Express Agreement to Meet or Exceed the Performance Specifications.*

1. The audit will be conducted in compliance with the following requirements:
 - a. Rules of the Auditor General for form and content of governmental audits
 - b. Regulations of the State Department of Banking and Finance
 - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
<i>I. Planning Phase:</i>							
Meetings and discussions with Osceola Chain of Lakes Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
<i>II. Detailed Audit Phase:</i>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<i>III. Closing Phase:</i>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<i>IV. Reporting Phase:</i>							
Review or assist in preparation of financial statement for Osceola Chain of Lakes Community Development District							
Prepare management letter and other special reports							
Exit conference with Osceola Chain of Lakes Community Development District officials and management							
Delivery of final reports							

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Osceola Chain of Lakes Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Osceola Chain of Lakes Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE FOR EACH YEAR OF THE FIVE YEARS

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Osceola Chain of Lakes Community Development District for the five years as follows:

September 30, 2024	\$ 4,250
September 30, 2025	\$ 4,380
September 30, 2026	\$ 4,510
September 30, 2027	\$ 4,650
September 30, 2028	\$ 4,800

In years of new debt issuance fees may be adjusted based on review with management.

BOARD OF SUPERVISORS MEETING

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, **May 1, 2024**, at 1:14 p.m. at the West Osceola Branch Library, 305 Campus Street, Celebration, Florida.

Present and constituting a quorum were:

Jason Lonas
Doug Beasley
Kimberly Locher

Vice Chairman
Assistant Secretary
Assistant Secretary

Also present were:

Tricia Adams
Sarah Sandy *by telephone*
Alan Scheerer

District Manager
District Counsel
Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order at 1:14 p.m. called the roll and stated Supervisor Jason Lonas was sworn in prior to calling the meeting to order.

SECOND ORDER OF BUSINESS

Public Comment Period

There being no comments, the next item followed.

THIRD ORDER OF BUSINESS

**Approval of the Minutes of the March 6, 2024
Board of Supervisors Meeting and Audit
Committee Meeting**

On MOTION by Mr. Beasley seconded by Ms. Locher with all in favor the Minutes of the March 6, 2024 Board of Supervisors Meeting and the Audit Committee Meeting were approved as presented.

FOURTH ORDER OF BUSINESS**Consideration of Resolution 2024-03
Approving the Fiscal Year 2025 Proposed
Budget**

Ms. Adams stated next is consideration of Resolution 2024-03 approving the fiscal year 2025 proposed budget and setting a public hearing for adoption for August 7, 2024 at 1:00 p.m. at the library. It also allows transmittal of the proposed budget to the local governments, posting it on the district's website and noticing the public hearing. Attached to the resolution is a draft budget and we are proposing an assessment increase. The driver for the increase is establishment of a midge management program. The proposal for midge management was \$50,000 per year and at the time the board chose to do a one-time treatment and roll the program into the budget for fiscal year 2025. The proposed total expenditures is \$288,775. In the admin section we are proposing \$113,003 and operations and maintenance is proposed to be \$175,772. There are two product types, the 50-foot platted and 60-foot platted and the proposed per unit assessment for the 50-foot lot is \$527.85 and \$633.42 for the 60-foot lots. The proposed annual increase is \$115.32 and \$138.38 respectively and the gross amount will be in the property tax bill for all property owners within the district.

On MOTION by Mr. Beasley seconded by Mr. Lonas with all in favor Resolution 2024-03 Approving the Proposed Budget and Setting the Public Hearing for August 7, 2024 was approved as amended.

FIFTH ORDER OF BUSINESS**Consideration of Resolution 2024-04 Setting
the Time, Date and Location of the
Landowners' Election and Meeting**

Ms. Adams stated next is resolution 2024-04 setting the date, time and location of the landowners' election and meeting. Seat 4 will be filled by landowners' election and we propose to have that election on November 6, 2024 at 1:00 p.m. in the Celebration library.

On MOTION by Mr. Lonas seconded by Ms. Locher with all in favor Resolution 2024-04 Setting the Time, Date and Location of the Landowners' Election and Meeting for November 6, 2024 at 1:00 p.m. was approved.

SIXTH ORDER OF BUSINESS

Presentation of Fiscal Year 2023 Audit Report

Ms. Adams stated as noted in the letter to management there are no findings or recommendations, the audit is in compliance with the auditor general of the State of Florida and this is a clean audit.

On MOTION by Ms. Locher seconded by Mr. Lonas with all in favor the Fiscal Year 2023 Audit was Accepted and Staff was Authorized to Transmit the Final Report to the State of Florida.

SEVENTH ORDER OF BUSINESS

**Presentation of Series 2018 and 2020
Arbitrage Rebate Reports**

A copy of the arbitrage rebate reports that indicate no rebate liability was included in the agenda package.

On MOTION by Mr. Lonas seconded by Mr. Beasley with all in favor the Series 2018 and 2020 Arbitrage Rebate Reports were accepted.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Sandy stated we did receive the partial mortgage release for the right of way tracts in Phases 4 & 5 and we were able to execute and record the deeds for those right of way tracts, which would convey the right of way to the city. I will follow-up with the district engineer to make sure the city receives those.

B. Engineer

There being no comments, the next item followed.

C. Manager

i. Approval of Check Register

On MOTION by Ms. Locher seconded by Mr. Beasley with all in favor the Check Register in the amount of \$15,795.79 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. Presentation of Registered Voters, 774

Ms. Adams stated we have a letter from the Supervisor of Elections indicating that there are 774 registered voters residing in the district.

D. Field Manager

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Public Comment Period

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Supervisor Requests

There being no comments, the next item followed.

TWELFTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Locher seconded by Mr. Lonas the meeting adjourned at 1:31 p.m.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2024-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE OSCEOLA CHAIN OF LAKES COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION 2024-03 TO CHANGE THE LOCATION OF THE PUBLIC HEARING REGARDING PROPOSED BUDGET FOR FISCAL YEAR 2024/2025, RATIFYING THE ACTIONS OF THE DISTRICT MANAGER AND CHAIRMAN IN CHANGING THE LOCATION OF SUCH PUBLIC HEARING; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING 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*, as amended, and

WHEREAS, the Board of Supervisors of the District (“Board”) previously adopted Resolution 2024-03, approving the proposed budget for Fiscal Year 2024/2025 and setting public hearing on said approved budget, pursuant to Chapter 190, *Florida Statutes*, for August 7, 2024, at 12:30 p.m. at the West Osceola Branch Library, 305 Campus Street, Celebration, Florida 34747 (“Original Location”) ; and

WHEREAS, due to the Original Location becoming unavailable subsequent to setting the public hearing and in order to keep the public hearing on the set date and time originally scheduled, the District Manager in consultation with the Chairman changed the location of the public hearing to be held at the Holiday Inn & Suites Orlando SW – Celebration, 5711 W. Irlo Bronson Memorial Highway, Kissimmee, Florida 34746 (“New Location”), and has caused published notices to be provided with the New Location on the same date and time, consistent with the requirements of Chapter 190, *Florida Statutes*; and.

WHEREAS, the Board desires to ratify the District Manager and Chairman’s actions in changing the location and noticing for the amended public hearing location.

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

SECTION 1. RATIFICATION OF PUBLIC HEARING LOCATION. The actions of the District Manager and Chairman in changing the location of the public hearing, and the District Secretary in publishing the notice of public hearing with such New Location pursuant to Chapter 190, *Florida Statutes*, are hereby ratified, confirmed and approved. Resolution 2024-03 is hereby amended to reflect that the public hearing location is changed as provided in this Resolution.

SECTION 2. RESOLUTION 2024-03 OTHERWISE REMAINS IN FULL FORCE AND EFFECT. Except as otherwise provided herein, all of the provisions of Resolution 2024-03 continue in full force and effect.

SECTION 3. 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.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect upon its passage and adoption by the Board.

PASSED AND ADOPTED this 7th day of August 2024.

ATTEST:

**OSCEOLA CHAIN OF LAKES
COMMUNITY DEVELOPMENT DISTRICT**

Secretary

Chair, Board of Supervisors

SECTION V

SECTION A

RESOLUTION 2024-06
[FY 2025 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE LAKE LIZZIE COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("**FY 2025**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Lake Lizzie Community Development District ("**District**") prior to June 15, 2024, proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the 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 Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) 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 a public hearing on the Proposed Budget 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 in accordance with Section 189.016, *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the 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.

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

SECTION 1. BUDGET

- a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), 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.
- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Lake Lizzie Community Development District for the Fiscal Year Ending September 30, 2025."

- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2025, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2025 or within 60 days following the end of the FY 2025 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 7TH DAY OF AUGUST 2024.

ATTEST:

**LAKE LIZZIE COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2025 Budget

Osceola Chain of Lakes
Community Development District

Proposed Budget
FY 2025



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Osceola Chain of Lakes

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
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Revenues

Assessments \$ 225,688 \$ 224,426 \$ 1,262 \$ 225,688 \$ 288,775

Total Revenues \$ 225,688 \$ 224,426 \$ 1,262 \$ 225,688 \$ 288,775

Expenditures

General & Administrative

Supervisor Fees \$ 1,200 \$ 400 \$ 400 \$ 800 \$ 1,200
FICA Expense \$ 92 \$ 31 \$ 31 \$ 61 \$ 92
Engineering \$ 8,000 \$ - \$ 500 \$ 500 \$ 8,000
Attorney \$ 20,000 \$ 6,458 \$ 4,000 \$ 10,458 \$ 20,000
Annual Audit \$ 6,000 \$ 5,900 \$ - \$ 5,900 \$ 6,000
Assessment Administration \$ 5,300 \$ 5,300 \$ - \$ 5,300 \$ 5,565
Dissemination \$ 3,500 \$ 2,333 \$ 1,167 \$ 3,500 \$ 3,675
Trustee Fees \$ 8,500 \$ 4,552 \$ 3,948 \$ 8,500 \$ 8,500
Arbitrage Report \$ 900 \$ 900 \$ - \$ 900 \$ 900
Management Fees \$ 38,955 \$ 25,970 \$ 12,985 \$ 38,955 \$ 42,500
Information Technology \$ 1,125 \$ 750 \$ 375 \$ 1,125 \$ 1,182
Website Maintenance \$ 750 \$ 500 \$ 250 \$ 750 \$ 788
Telephone \$ 200 \$ - \$ 50 \$ 50 \$ 200
Postage & Delivery \$ 500 \$ 83 \$ 37 \$ 120 \$ 500
Printing & Binding \$ 750 \$ 23 \$ 7 \$ 30 \$ 750
Insurance \$ 6,718 \$ 5,842 \$ - \$ 5,842 \$ 6,426
Legal Advertising \$ 3,000 \$ 696 \$ 2,087 \$ 2,783 \$ 3,000
Contingency \$ 3,000 \$ 325 \$ 160 \$ 485 \$ 3,000
Property Appraiser \$ 300 \$ 256 \$ - \$ 256 \$ 300
Office Supplies \$ 150 \$ 1 \$ 14 \$ 15 \$ 150
Travel Per Diem \$ 100 \$ - \$ - \$ - \$ 100
Dues, Licenses & Subscriptions \$ 175 \$ 175 \$ - \$ 175 \$ 175

Total General & Administrative: \$ 109,215 \$ 60,495 \$ 26,011 \$ 86,505 \$ 113,003

Operations & Maintenance

Field Management \$ 7,950 \$ 5,300 \$ 2,650 \$ 7,950 \$ 10,000
Property Insurance \$ 2,000 \$ 7,920 \$ - \$ 7,920 \$ 8,950
Pond Bank Mowing \$ 50,502 \$ 33,413 \$ 16,930 \$ 50,343 \$ 53,027
Pond Maintenance \$ 14,364 \$ 11,136 \$ 3,988 \$ 15,124 \$ 14,795
Midge Management \$ - \$ - \$ - \$ - \$ 49,000
Additional Littoral Planting \$ 5,000 \$ - \$ - \$ - \$ 5,000
General Repairs & Maintenance \$ 36,657 \$ 645 \$ 1,500 \$ 2,145 \$ 35,000

Total Operations & Maintenance: \$ 116,473 \$ 58,414 \$ 25,068 \$ 83,482 \$ 175,772

Total Expenditures \$ 225,688 \$ 118,908 \$ 51,079 \$ 169,987 \$ 288,775

Excess Revenues/(Expenditures) \$ - \$ 105,517 \$ (49,816) \$ 55,701 \$ -

Assessments - O&M

Type	Units	ERU/Unit	ERU's	Per Unit - Gross	Per Unit - Net	Total Gross Assessments	Total Net Assessments
Platted - 50'	336	1	336	\$527.85	\$496.18	\$177,356.96	\$166,715.54
Platted - 60'	205	1.2	246	\$633.42	\$595.41	\$129,850.63	\$122,059.59
Total	541		582			\$307,207.58	\$288,775.13

Product	FY 2025 Gross Per Unit	FY 2024 Gross Per Unit	Increase/(Decrease)
Platted - 50'	\$527.85	\$412.53	\$115.32
Platted - 60'	\$633.42	\$495.04	\$138.38

Osceola Chain of Lakes Community Development District

GENERAL FUND BUDGET

REVENUES:

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the fiscal year.

EXPENDITURES:

Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

Engineering

The District's engineer provides general engineering services to the District, e.g. attendance and preparation for board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager. The district is contracted with Dewberry Engineers, Inc.

Attorney

The District's legal counsel provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager. The district is contracted with Kutak Rock LLP.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The district is contracted with Grau and Associates.

Assessment Administration

The District has contracted with Governmental Management Services-Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Osceola Chain of Lakes
Community Development District
GENERAL FUND BUDGET

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This service is handled by Governmental Management Services – Central Florida, LLC.

Trustee Fees

The District will incur trustee related costs with the Series 2018 and Series 2020 bonds with US Bank.

Arbitrage Report

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on its Series 2018 and 2020 bonds. The district is contracted with AMTEC.

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

Represents various cost of information technology with Governmental Management Services-Central Florida, LLC for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs with Governmental Management Services – Central Florida LLC 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 machine.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Printing & Binding

Printing and binding for board meetings, printing of computerized checks, stationary, envelopes etc.

Osceola Chain of Lakes
Community Development District
GENERAL FUND BUDGET

Insurance

The District's general liability, public official's liability insurance and property insurance coverages with Florida Insurance Alliance.

Legal Advertising

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

Contingency

Bank charges and any other miscellaneous administrative expenditures incurred during the year.

Property Appraiser

Represents the fees to be paid to the Osceola County Property Appraiser for annual assessment roll administration.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Travel Per Diem

The Board of Supervisors can be reimbursed for travel expenditures related to the conducting of District business.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expenditure under this category for the District.

Operations & Maintenance:

Field Management

Represents onsite field management of contracts for the District such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, attend Board meetings and receive and respond to property owner phone calls and emails. This service is contracted with Governmental Management Services-Central Florida, LLC.

Property Insurance

The District's property insurance coverages with Florida Insurance Alliance.

Osceola Chain of Lakes Community Development District

GENERAL FUND BUDGET

Pond Bank Mowing

Scheduled maintenance will consist of mowing pond banks monthly pursuant to a contract with Down to Earth along with a contingency for unscheduled maintenance or fuel surcharges.

Description	Monthly Amount	Annual Amount
Pond Bank Mowing	\$4,333	\$52,000
Contingency		\$1,027
		<u>\$53,027</u>

Pond Maintenance

Represents costs with The Lake Doctors for maintenance to all lakes the District must maintain within District boundaries along with trash collection 4 times in the fiscal year.

Description	Monthly Amount	Annual Amount
Pond Maintenance	\$1,100	\$13,200
Trash Pick Up		\$1,595
		<u>\$14,795</u>

Midge Management

Represents the cost of treating larval and adult midges in the stormwater pond and in the air on District property.

Description	Monthly Amount	Annual Amount
Midge Management	\$4,083	\$49,000
		<u>\$49,000</u>

Additional Littoral Planting

Represents costs associated with additional planting in the District's lakes littoral zone

General Repairs & Maintenance

Represents funds allocated to expenditures that the District could incur throughout the fiscal year that do not fit into any field category.

Osceola Chain of Lakes

Community Development District

Proposed Budget

Debt Service Fund Series 2018

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
Revenues					
Assessments	\$ 147,204	\$ 147,054	\$ 150	\$ 147,204	\$ 147,204
Interest	\$ -	\$ 6,560	\$ 3,280	\$ 9,839	\$ -
Carry Forward Surplus	\$ 82,225	\$ 85,292	\$ -	\$ 85,292	\$ 97,141
Total Revenues	\$ 229,429	\$ 238,905	\$ 3,430	\$ 242,335	\$ 244,345
Expenditures					
Interest - 11/1	\$ 52,597	\$ 52,597	\$ -	\$ 52,597	\$ 51,572
Principal - 5/1	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ 45,000
Interest - 5/1	\$ 52,597	\$ 52,597	\$ -	\$ 52,597	\$ 51,572
Total Expenditures	\$ 145,194	\$ 145,194	\$ -	\$ 145,194	\$ 148,144
Excess Revenues/(Expenditures)	\$ 84,236	\$ 93,711	\$ 3,430	\$ 97,141	\$ 96,201

Interest - 11/1/25 \$ 50,419
Total \$ 50,419

Assessments - Debt Service Series 2018

Type	Platted Units	Gross Per Unit Assessment	Net Per Unit Assessment	Total Gross Platted Assessments	Total Net Platted Assessments
50' - Interior	69	\$720.00	\$676.80	\$49,680.00	\$46,699.20
50' - Lakeside	37	\$1,080.00	\$1,015.20	\$39,960.00	\$37,562.40
60' - Lakeside	62	\$1,080.00	\$1,015.20	\$66,960.00	\$62,942.40
Total	168			\$156,600.00	\$147,204.00

Osceola Chain of Lakes
Community Development District
Series 2018 Capital Improvement Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/24	\$ 1,985,000.00	\$ -	\$ 51,571.88	\$ 144,168.75
05/01/25	\$ 1,985,000.00	\$ 45,000.00	\$ 51,571.88	\$ -
11/01/25	\$ 1,940,000.00	\$ -	\$ 50,418.75	\$ 146,990.63
05/01/26	\$ 1,940,000.00	\$ 45,000.00	\$ 50,418.75	\$ -
11/01/26	\$ 1,895,000.00	\$ -	\$ 49,265.63	\$ 144,684.38
05/01/27	\$ 1,895,000.00	\$ 45,000.00	\$ 49,265.63	\$ -
11/01/27	\$ 1,850,000.00	\$ -	\$ 48,112.50	\$ 142,378.13
05/01/28	\$ 1,850,000.00	\$ 50,000.00	\$ 48,112.50	\$ -
11/01/28	\$ 1,800,000.00	\$ -	\$ 46,831.25	\$ 144,943.75
05/01/29	\$ 1,800,000.00	\$ 50,000.00	\$ 46,831.25	\$ -
11/01/29	\$ 1,750,000.00	\$ -	\$ 45,550.00	\$ 142,381.25
05/01/30	\$ 1,750,000.00	\$ 55,000.00	\$ 45,550.00	\$ -
11/01/30	\$ 1,695,000.00	\$ -	\$ 44,140.63	\$ 144,690.63
05/01/31	\$ 1,695,000.00	\$ 60,000.00	\$ 44,140.63	\$ -
11/01/31	\$ 1,635,000.00	\$ -	\$ 42,603.13	\$ 146,743.75
05/01/32	\$ 1,635,000.00	\$ 60,000.00	\$ 42,603.13	\$ -
11/01/32	\$ 1,575,000.00	\$ -	\$ 41,065.63	\$ 143,668.75
05/01/33	\$ 1,575,000.00	\$ 65,000.00	\$ 41,065.63	\$ -
11/01/33	\$ 1,510,000.00	\$ -	\$ 39,400.00	\$ 145,465.63
05/01/34	\$ 1,510,000.00	\$ 70,000.00	\$ 39,400.00	\$ -
11/01/34	\$ 1,440,000.00	\$ -	\$ 37,606.25	\$ 147,006.25
05/01/35	\$ 1,440,000.00	\$ 70,000.00	\$ 37,606.25	\$ -
11/01/35	\$ 1,370,000.00	\$ -	\$ 35,812.50	\$ 143,418.75
05/01/36	\$ 1,370,000.00	\$ 75,000.00	\$ 35,812.50	\$ -
11/01/36	\$ 1,295,000.00	\$ -	\$ 33,890.63	\$ 144,703.13
05/01/37	\$ 1,295,000.00	\$ 80,000.00	\$ 33,890.63	\$ -
11/01/37	\$ 1,215,000.00	\$ -	\$ 31,840.63	\$ 145,731.25
05/01/38	\$ 1,215,000.00	\$ 85,000.00	\$ 31,840.63	\$ -
11/01/38	\$ 1,130,000.00	\$ -	\$ 29,662.50	\$ 146,503.13
05/01/39	\$ 1,130,000.00	\$ 90,000.00	\$ 29,662.50	\$ -
11/01/39	\$ 1,040,000.00	\$ -	\$ 27,300.00	\$ 146,962.50
05/01/40	\$ 1,040,000.00	\$ 95,000.00	\$ 27,300.00	\$ -
11/01/40	\$ 945,000.00	\$ -	\$ 24,806.25	\$ 147,106.25
05/01/41	\$ 945,000.00	\$ 95,000.00	\$ 24,806.25	\$ -
11/01/41	\$ 850,000.00	\$ -	\$ 22,312.50	\$ 142,118.75
05/01/42	\$ 850,000.00	\$ 105,000.00	\$ 22,312.50	\$ -
11/01/42	\$ 745,000.00	\$ -	\$ 19,556.25	\$ 146,868.75
05/01/43	\$ 745,000.00	\$ 110,000.00	\$ 19,556.25	\$ -
11/01/43	\$ 635,000.00	\$ -	\$ 16,668.75	\$ 146,225.00
05/01/44	\$ 635,000.00	\$ 115,000.00	\$ 16,668.75	\$ -
11/01/44	\$ 520,000.00	\$ -	\$ 13,650.00	\$ 145,318.75
05/01/45	\$ 520,000.00	\$ 120,000.00	\$ 13,650.00	\$ -
11/01/45	\$ 400,000.00	\$ -	\$ 10,500.00	\$ 144,150.00
05/01/46	\$ 400,000.00	\$ 125,000.00	\$ 10,500.00	\$ -
11/01/46	\$ 275,000.00	\$ -	\$ 7,218.75	\$ 142,718.75
05/01/47	\$ 275,000.00	\$ 135,000.00	\$ 7,218.75	\$ -
11/01/47	\$ 140,000.00	\$ -	\$ 3,675.00	\$ 145,893.75
05/01/48	\$ 140,000.00	\$ 140,000.00	\$ 3,675.00	\$ 143,675.00
		\$ 2,025,000.00	\$ 1,652,112.50	\$ 3,677,112.50

Osceola Chain of Lakes

Community Development District

Proposed Budget

Debt Service Fund Series 2020

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
Revenues					
Assessments	\$ 342,994	\$ 341,406	\$ 1,587	\$ 342,994	\$ 342,994
Prepayments	\$ -	\$ 17,554	\$ -	\$ 17,554	\$ -
Interest	\$ -	\$ 13,670	\$ 6,835	\$ 20,506	\$ -
Carry Forward Surplus	\$ 133,186	\$ 140,114	\$ -	\$ 140,114	\$ 176,142
Total Revenues	\$ 476,180	\$ 512,744	\$ 8,422	\$ 521,167	\$ 519,135
Expenditures					
General & Administrative:					
Interest - 11/1	\$ 110,013	\$ 110,013	\$ -	\$ 110,013	\$ 107,981
Principal - 5/1	\$ 125,000	\$ 125,000	\$ -	\$ 125,000	\$ 125,000
Interest - 5/1	\$ 110,013	\$ 110,013	\$ -	\$ 110,013	\$ 107,981
Total Expenditures	\$ 345,025	\$ 345,025	\$ -	\$ 345,025	\$ 340,963
Excess Revenues/(Expenditures)	\$ 131,155	\$ 167,719	\$ 8,422	\$ 176,142	\$ 178,173

Interest - 11/1/25 \$ 105,950
Total \$ 105,950

Assessments - Debt Service Series 2020

Type	Platted Units	Gross Per Unit Assessments	Net Per Unit Assessments	Total Gross Platted Assessments	Total Net Platted Assessments
Level 1 Units					
50' - Interior	57	\$720.00	\$676.80	\$41,040.00	\$38,577.60
50' - Lakeside	23	\$720.00	\$676.80	\$16,560.00	\$15,566.40
60' - Lakeside	51	\$1,080.00	\$1,015.20	\$55,080.00	\$51,775.20
Level 2 Units					
50' - Interior	83	\$809.59	\$761.01	\$67,195.97	\$63,164.21
50' - Lakeside	67	\$1,163.59	\$1,093.77	\$77,960.53	\$73,282.90
60' - Lakeside	92	\$1,163.59	\$1,093.77	\$107,050.28	\$100,627.26
Total	373			\$364,886.78	\$342,993.57

Osceola Chain of Lakes
Community Development District
Series 2020 Capital Improvement Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/24	\$ 5,510,000.00	\$ -	\$ 107,981.25	\$ 342,993.75
05/01/25	\$ 5,510,000.00	\$ 125,000.00	\$ 107,981.25	\$ -
11/01/25	\$ 5,385,000.00	\$ -	\$ 105,950.00	\$ 338,931.25
05/01/26	\$ 5,385,000.00	\$ 130,000.00	\$ 105,950.00	\$ -
11/01/26	\$ 5,255,000.00	\$ -	\$ 103,675.00	\$ 339,625.00
05/01/27	\$ 5,255,000.00	\$ 135,000.00	\$ 103,675.00	\$ -
11/01/27	\$ 5,120,000.00	\$ -	\$ 101,312.50	\$ 339,987.50
05/01/28	\$ 5,120,000.00	\$ 140,000.00	\$ 101,312.50	\$ -
11/01/28	\$ 4,980,000.00	\$ -	\$ 98,862.50	\$ 340,175.00
05/01/29	\$ 4,980,000.00	\$ 145,000.00	\$ 98,862.50	\$ -
11/01/29	\$ 4,835,000.00	\$ -	\$ 96,325.00	\$ 340,187.50
05/01/30	\$ 4,835,000.00	\$ 150,000.00	\$ 96,325.00	\$ -
11/01/30	\$ 4,685,000.00	\$ -	\$ 93,700.00	\$ 340,025.00
05/01/31	\$ 4,685,000.00	\$ 155,000.00	\$ 93,700.00	\$ -
11/01/31	\$ 4,530,000.00	\$ -	\$ 90,600.00	\$ 339,300.00
05/01/32	\$ 4,530,000.00	\$ 160,000.00	\$ 90,600.00	\$ -
11/01/32	\$ 4,370,000.00	\$ -	\$ 87,400.00	\$ 338,000.00
05/01/33	\$ 4,370,000.00	\$ 170,000.00	\$ 87,400.00	\$ -
11/01/33	\$ 4,200,000.00	\$ -	\$ 84,000.00	\$ 341,400.00
05/01/34	\$ 4,200,000.00	\$ 175,000.00	\$ 84,000.00	\$ -
11/01/34	\$ 4,025,000.00	\$ -	\$ 80,500.00	\$ 339,500.00
05/01/35	\$ 4,025,000.00	\$ 185,000.00	\$ 80,500.00	\$ -
11/01/35	\$ 3,840,000.00	\$ -	\$ 76,800.00	\$ 342,300.00
05/01/36	\$ 3,840,000.00	\$ 190,000.00	\$ 76,800.00	\$ -
11/01/36	\$ 3,650,000.00	\$ -	\$ 73,000.00	\$ 339,800.00
05/01/37	\$ 3,650,000.00	\$ 200,000.00	\$ 73,000.00	\$ -
11/01/37	\$ 3,450,000.00	\$ -	\$ 69,000.00	\$ 342,000.00
05/01/38	\$ 3,450,000.00	\$ 205,000.00	\$ 69,000.00	\$ -
11/01/38	\$ 3,245,000.00	\$ -	\$ 64,900.00	\$ 338,900.00
05/01/39	\$ 3,245,000.00	\$ 215,000.00	\$ 64,900.00	\$ -
11/01/39	\$ 3,030,000.00	\$ -	\$ 60,600.00	\$ 340,500.00
05/01/40	\$ 3,030,000.00	\$ 225,000.00	\$ 60,600.00	\$ -
11/01/40	\$ 2,805,000.00	\$ -	\$ 56,100.00	\$ 341,700.00
05/01/41	\$ 2,805,000.00	\$ 235,000.00	\$ 56,100.00	\$ -
11/01/41	\$ 2,570,000.00	\$ -	\$ 51,400.00	\$ 342,500.00
05/01/42	\$ 2,570,000.00	\$ 240,000.00	\$ 51,400.00	\$ -
11/01/42	\$ 2,330,000.00	\$ -	\$ 46,600.00	\$ 338,000.00
05/01/43	\$ 2,330,000.00	\$ 250,000.00	\$ 46,600.00	\$ -
11/01/43	\$ 2,080,000.00	\$ -	\$ 41,600.00	\$ 338,200.00
05/01/44	\$ 2,080,000.00	\$ 260,000.00	\$ 41,600.00	\$ -
11/01/44	\$ 1,820,000.00	\$ -	\$ 36,400.00	\$ 338,000.00
05/01/45	\$ 1,820,000.00	\$ 275,000.00	\$ 36,400.00	\$ -
11/01/45	\$ 1,545,000.00	\$ -	\$ 30,900.00	\$ 342,300.00
05/01/46	\$ 1,545,000.00	\$ 285,000.00	\$ 30,900.00	\$ -
11/01/46	\$ 1,260,000.00	\$ -	\$ 25,200.00	\$ 341,100.00
05/01/47	\$ 1,260,000.00	\$ 295,000.00	\$ 25,200.00	\$ -
11/01/47	\$ 965,000.00	\$ -	\$ 19,300.00	\$ 339,500.00
05/01/48	\$ 965,000.00	\$ 310,000.00	\$ 19,300.00	\$ -
11/01/48	\$ 655,000.00	\$ -	\$ 13,100.00	\$ 342,400.00
05/01/49	\$ 655,000.00	\$ 320,000.00	\$ 13,100.00	\$ -
11/01/49	\$ 335,000.00	\$ -	\$ 6,700.00	\$ 339,800.00
05/01/50	\$ 335,000.00	\$ 335,000.00	\$ 6,700.00	\$ 341,700.00
	\$ 5,635,000.00	\$ 3,663,837.50	\$ 9,298,837.50	

SECTION B

RESOLUTION 2024-07
[FY 2025 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE LIZZIE COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2025 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Lake Lizzie Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in Osceola County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("**FY 2025**"), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B ("Assessment Roll")**.

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

- b. **O&M Assessment Imposition.** Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance (“**O&M Assessment(s)**”) is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.
 - c. **Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.
3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District’s Board hereby certifies for collection the FY 2025 installment of the District’s previously levied debt service special assessments (“**Debt Assessments,**” and together with the O&M Assessments, the “**Assessments**”) in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same.
4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes*, the District is authorized to collect and enforce the Assessments as set forth below.
 - a. **Tax Roll Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the “**Tax Roll Property**” identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* (“**Uniform Method**”). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District’s Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
 - b. **Direct Bill Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on “**Direct Collect Property**” identified in **Exhibit B** shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibit A** and **Exhibit B**. The District’s Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.
 - i. *Due Date (O&M Assessments).* O&M Assessments directly collected by the District shall be due and payable in full on **October 1, 2024**; provided, however, that, to the extent permitted by law, the O&M Assessments due may be paid in several partial, deferred payments and according to the following schedule: **50%** due no later than **October 1, 2024**, **25%** due no later than **February 1, 2025** and **25%** due no later than **April 1, 2025**.
 - ii. *Due Date (Debt Assessments).* Debt Assessments directly collected by the District shall be due and payable in full on **October 1, 2024**; provided,

however, that, to the extent permitted by law, the Debt Assessments due may be paid in several partial, deferred payments and according to the following schedule: **50%** due no later than **October 1, 2024**, **25%** due no later than **February 1, 2025** and **25%** due no later than **April 1, 2025**.

- iii. In the event that an Assessment payment is not made in accordance with the schedule(s) stated above, the whole of such Assessment, including any remaining partial, deferred payments for the Fiscal Year: shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent Assessments shall accrue at the rate of any bonds secured by the Assessments, or at the statutory prejudgment interest rate, as applicable. In the event an Assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole Assessment, as set forth herein.

- c. **Future Collection Methods.** The District's decision to collect Assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B**, is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

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

7. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED this 7th day of August 2024.

ATTEST:

**LAKE LIZZIE COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

Osceola Chain of Lakes CDD FY 25 Roll
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Parcel ID	Units	Lot Type	FY 25 O&M	2018 Debt	2020 Debt	Total
20-26-31-0137-0001-3100	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-3110	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-3120	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-3130	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-3140	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-3150	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-3160	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-3170	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-3180	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-3190	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-3200	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-3210	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3220	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3230	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3240	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3250	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3260	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3270	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3280	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3290	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3300	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3310	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3320	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3330	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3340	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3350	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3360	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3370	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3380	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3390	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3400	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3410	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3420	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3430	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3440	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3450	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-3460	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-3470	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-3480	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-3490	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-3500	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-3510	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-3520	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-3530	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-3540	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-3550	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-3560	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-3570	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-3580	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-0137-0001-3590	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3600	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3610	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3620	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3630	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3640	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3650	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3660	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3670	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3680	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3690	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01

Parcel ID	Units	Lot Type	FY 25 O&M	2018 Debt	2020 Debt	Total
20-26-31-0137-0001-3700	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3710	1	lvl 2 60' ext	\$633.42	\$0.00	\$0.00	\$633.42
20-26-31-0137-0001-3720	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3730	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3740	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3750	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3760	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-3770	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-3780	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-3790	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-3800	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-3810	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-3820	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-3830	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-3840	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3850	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3860	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3870	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-3880	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-3890	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-3900	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-3910	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-3920	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-3930	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-3940	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-3950	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-3960	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3970	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3980	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-3990	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-4000	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-4010	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-4020	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-4030	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-4040	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-4050	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-4060	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-4070	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-4080	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-4090	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-4100	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-4110	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-4120	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0137-0001-4130	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-4140	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-4150	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-4160	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-4170	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-4180	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0137-0001-4190	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4200	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4210	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4220	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4230	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4240	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4250	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4260	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4270	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4280	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4290	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4300	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4310	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4320	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44

Parcel ID	Units	Lot Type	FY 25 O&M	2018 Debt	2020 Debt	Total
20-26-31-0137-0001-4330	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4340	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4350	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4360	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4370	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4380	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4390	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4400	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4410	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4420	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4430	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4440	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4450	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4460	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4470	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0137-0001-4480	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4490	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4500	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4510	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4520	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4530	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4540	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4550	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4560	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4570	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4580	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4590	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4600	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4610	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4620	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0137-0001-4630	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-0138-0001-4640	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-4650	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-4660	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-4670	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-4680	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-4690	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-4700	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-4710	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-4720	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-4730	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-4740	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-4750	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-4760	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-4770	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-4780	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-4790	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-4800	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-4810	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-4820	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-4830	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-4840	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-4850	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-4860	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-4870	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-4880	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-4890	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-4900	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-4910	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-4920	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-4930	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-4940	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-4950	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44

Parcel ID	Units	Lot Type	FY 25 O&M	2018 Debt	2020 Debt	Total
20-26-31-0138-0001-4960	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-4970	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-4980	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-4990	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5000	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-5010	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-5020	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-5030	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5040	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5050	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-5060	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-5070	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-5080	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-5090	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-5100	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-5110	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-5120	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-5130	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-5140	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-5150	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-5160	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-5170	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-0138-0001-5180	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5190	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5200	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-5210	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-5220	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-5230	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-0138-0001-5240	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5250	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5260	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5270	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5280	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5290	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5300	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5310	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5320	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5330	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5340	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5350	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5360	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5370	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5380	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5390	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5400	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-0138-0001-5410	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1690	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-1700	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-1710	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-1720	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-1730	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-1740	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-1750	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1760	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1770	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1780	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1790	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1800	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1810	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1820	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1830	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1840	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1850	1	lvl 2 50' int	\$527.85	\$0.00	\$809.59	\$1,337.44

Parcel ID	Units	Lot Type	FY 25 O&M	2018 Debt	2020 Debt	Total
20-26-31-3429-0001-1860	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1870	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1880	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1890	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1900	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1910	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1920	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1930	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1940	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1950	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1960	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1970	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1980	1	lvl 2 50'int	\$527.85	\$0.00	\$809.59	\$1,337.44
20-26-31-3429-0001-1990	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2000	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2010	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2020	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2030	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2040	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2050	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2060	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2070	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2080	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2090	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2100	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2110	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2120	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2130	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2140	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2150	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2160	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2170	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2180	1	lvl 1 50'int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2190	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-3429-0001-2200	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-3429-0001-2210	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2220	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2230	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2240	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2250	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2260	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2270	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2280	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2290	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2300	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2310	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2320	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2330	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2340	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2350	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2360	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2370	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2380	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2390	1	lvl 2 60'ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2400	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-3429-0001-2410	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-3429-0001-2420	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-3429-0001-2430	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-3429-0001-2440	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-3429-0001-2450	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-3429-0001-2460	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-3429-0001-2470	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-3429-0001-2480	1	lvl 2 50'ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44

Parcel ID	Units	Lot Type	FY 25 O&M	2018 Debt	2020 Debt	Total
20-26-31-3429-0001-2490	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-3429-0001-2500	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-3429-0001-2510	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-3429-0001-2520	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-3429-0001-2530	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2540	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2550	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2560	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2570	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2580	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2590	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2600	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2610	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2620	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2630	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2640	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2650	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2660	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2670	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2680	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2690	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2700	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2710	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2720	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2730	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2740	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2750	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2760	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2770	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2780	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2790	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2800	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2810	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2820	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2830	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2840	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2850	1	lvl 1 50' int	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-2860	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2870	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2880	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2890	1	lvl 2 60' ext	\$633.42	\$0.00	\$1,163.59	\$1,797.01
20-26-31-3429-0001-2900	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2910	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2920	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2930	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2940	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2950	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2960	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2970	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2980	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-2990	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-3000	1	lvl 1 60' ext	\$633.42	\$0.00	\$1,080.00	\$1,713.42
20-26-31-3429-0001-3010	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-3020	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-3030	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-3040	1	lvl 1 50' ext	\$527.85	\$0.00	\$720.00	\$1,247.85
20-26-31-3429-0001-3050	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-3429-0001-3060	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-3429-0001-3070	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-3429-0001-3080	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-3429-0001-3090	1	lvl 2 50' ext	\$527.85	\$0.00	\$1,163.59	\$1,691.44
20-26-31-3443-0001-0010	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0020	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42

Parcel ID	Units	Lot Type	FY 25 O&M	2018 Debt	2020 Debt	Total
20-26-31-3443-0001-0030	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0040	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0050	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0060	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0070	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0080	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0090	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0100	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0110	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0120	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0130	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0140	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0150	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0160	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0170	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0180	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0190	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0200	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3443-0001-0210	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3443-0001-0220	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3443-0001-0230	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3443-0001-0240	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3443-0001-0250	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0260	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0270	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3443-0001-0280	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3443-0001-0290	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3443-0001-0300	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3443-0001-0310	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0320	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0330	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3443-0001-0340	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3443-0001-0350	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3443-0001-0360	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0370	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0380	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0390	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0400	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0410	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0420	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0430	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0440	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0450	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0460	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0470	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0480	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0490	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0500	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0510	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0520	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0530	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0540	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0550	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0560	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0570	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3443-0001-0580	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3443-0001-0590	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3443-0001-0600	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3443-0001-0610	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3443-0001-0620	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0630	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0640	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3443-0001-0650	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85

Parcel ID	Units	Lot Type	FY 25 O&M	2018 Debt	2020 Debt	Total
20-26-31-3443-0001-0660	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3443-0001-0670	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0680	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0690	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0700	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0710	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0720	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0730	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0740	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0750	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0760	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0770	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0780	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0790	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0800	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0810	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0820	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0830	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0840	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0850	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0860	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0870	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0880	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0890	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0900	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0910	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0920	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3443-0001-0930	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-0940	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3444-0001-0950	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3444-0001-0960	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3444-0001-0970	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3444-0001-0980	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3444-0001-0990	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3444-0001-1000	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3444-0001-1010	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3444-0001-1020	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3444-0001-1030	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3444-0001-1040	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3444-0001-1050	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1060	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1070	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1080	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1090	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1100	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1110	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1120	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1130	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3444-0001-1140	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1150	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1160	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1170	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1180	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1190	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1200	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1210	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1220	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1230	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1240	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3444-0001-1250	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3444-0001-1260	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3444-0001-1270	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3444-0001-1280	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85

Parcel ID	Units	Lot Type	FY 25 O&M	2018 Debt	2020 Debt	Total
20-26-31-3444-0001-1290	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3444-0001-1300	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3444-0001-1310	1	50' ext	\$527.85	\$1,080.00	\$0.00	\$1,607.85
20-26-31-3444-0001-1320	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1330	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1340	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1350	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1360	1	60' ext	\$633.42	\$1,080.00	\$0.00	\$1,713.42
20-26-31-3444-0001-1370	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1380	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1390	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1400	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1410	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1420	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1430	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1440	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1450	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1460	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1470	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1480	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1490	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1500	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1510	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1520	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1530	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1540	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1550	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1560	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1570	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1580	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1590	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1600	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1610	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1620	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1630	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1640	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1650	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1660	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1670	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
20-26-31-3444-0001-1680	1	50' int	\$527.85	\$720.00	\$0.00	\$1,247.85
Gross Assessments			\$307,208.70	\$157,320.00	\$301,065.49	\$828,605.89
Net Assessments			\$288,776.18	\$147,880.80	\$283,001.56	\$778,889.54

SECTION VI

RESOLUTION 2024-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE OSCEOLA CHAIN OF LAKES COMMUNITY DEVELOPMENT DISTRICT DECLARING VACANCIES IN CERTAIN SEATS ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), *FLORIDA STATUTES*; 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*; and

WHEREAS, on November 5, 2024, two (2) members of the Board of Supervisors ("**Board**") were to be elected by the "**Qualified Electors**" of the District, as that term is defined in Section 190.003, *Florida Statutes*; and

WHEREAS, the District published a notice of qualifying period set by the Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

WHEREAS, at the close of the qualifying period there were no Qualified Electors qualified to run for the three (3) seats available for election by the Qualified Electors of the District; and

WHEREAS, pursuant to Section 190.006(3)(b), *Florida Statutes*, the Board shall declare the seats vacant, effective the second Tuesday following the general election; and

WHEREAS, Qualified Electors are to be appointed to the vacant seats within 90 days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring the seats available for election as vacant.

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

1. DECLARATION OF VACANT BOARD SUPERVISOR SEATS. The following seats are hereby declared vacant effective as of November 19, 2024:

Seat #2 (currently held by Jason Lonas)
Seat #4 (currently held by Kimberly Locher)
Seat #5 (currently held by Tim Tassone)

2. INCUMBENT BOARD SUPERVISORS. Until such time as the Board nominates

Qualified Electors to fill the vacancies declared in Section 1 above, the incumbent Board Supervisors of those respective seats shall remain in office.

3. 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.

4. EFFECTIVE DATE. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 7th day of August 2024.

ATTEST:

**OSCEOLA CHAIN OF LAKES COMMUNITY
DEVELOPMENT DISTRICT**

Print Name: _____

Chairperson, Board of Supervisors

SECTION VII

Osceola Chain of Lakes CDD Auditor Selection

	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
Grau & Associates					2024- \$3,800 2025- \$3,900 2026- \$4,000 2027- \$4,100 2028- \$4,200		
DiBartolomeo, McBee, Hartley & Barnes					2024- \$4,250 2025- \$4,380 2026- \$4,510 2027- \$4,650 2028- \$4,800		

SECTION VIII

SECTION D

SECTION 1

Osceola Chain of Lakes

Community Development District

Summary of Check Register

April 1, 2024 to July 28, 2024

Bank	Date	Check No.'s	Amount
General Fund	4/5/24	159-160	\$ 9,462.08
	4/24/24	161	\$ 4,393.68
	5/9/24	162-166	\$ 14,414.03
	5/16/24	167	\$ 4,396.72
	5/23/24	168-170	\$ 10,040.01
	5/30/24	171	\$ 915.00
	6/4/24	172-173	\$ 5,229.54
	6/20/24	174-176	\$ 10,223.70
	6/27/24	177	\$ 399.55
	7/12/24	178-179	\$ 5,162.46
	7/19/24	180-181	\$ 5,229.54
	7/25/24	182	\$ 753.52
Total Amount			\$ 70,619.83

*** CHECK DATES 04/01/2024 - 07/28/2024 *** 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 #
4/05/24	00004	3/01/24 93990	202403 320-53800-46000	LANDSCAPE MAINT MAR 24	*	4,232.54	
		4/01/24 97238	202404 320-53800-46000	LANDSCAPE MAINT APR 24	*	4,232.54	
				DOWN TO EARTH			8,465.08 000159
4/05/24	00005	3/25/24 1873925	202403 320-53800-46200	AQUATIC MAINT MAR 24	*	997.00	
				THE LAKE DOCTORS INC			997.00 000160
4/24/24	00001	4/01/24 53	202404 310-51300-34000	MANAGEMENT FEES APR 24	*	3,246.25	
		4/01/24 53	202404 310-51300-35200	WEBSITE ADMIN APR 24	*	62.50	
		4/01/24 53	202404 310-51300-35100	INFORMATION TECH APR 24	*	93.75	
		4/01/24 53	202404 310-51300-31300	DISSEMINATION SVC APR 24	*	291.67	
		4/01/24 53	202404 310-51300-51000	OFFICE SUPPLIES APR 24	*	.09	
		4/01/24 53	202404 310-51300-42000	POSTAGE APR 24	*	24.92	
		4/01/24 53	202404 310-51300-42500	COPIES APR 24	*	12.00	
		4/01/24 54	202404 320-53800-12000	FIELD MANAGEMENT APR 24	*	662.50	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			4,393.68 000161
5/09/24	00021	4/30/24 00103215	202404 320-53800-46200	POND MAINT APR 24	*	3,160.00	
				CLARKE ENVIRONMENTAL MOSQUITO MGMT			3,160.00 000162
5/09/24	00004	5/01/24 101234	202405 320-53800-46000	LANDSCAPE MAINT MAY 24	*	4,232.54	
				DOWN TO EARTH			4,232.54 000163
5/09/24	00017	4/30/24 3382832	202403 310-51300-31500	GENERAL COUNSEL MAR 24	*	2,307.11	
				KUTAK ROCK LLP			2,307.11 000164
5/09/24	00005	4/25/24 1883701	202404 320-53800-46200	AQUATIC MAINT APR 24	*	997.00	
				THE LAKE DOCTORS INC			997.00 000165
5/09/24	00011	4/25/24 7302686	202404 310-51300-32300	TRUSTEE FEES FY24 SER2018	*	1,858.69	

OSCE OSCEOLA CHAIN KCOSTA

CHECK DATE	VEND#	.....INVOICE..... DATE	...EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
		4/25/24	7302686	202404	300	15500	10000			*	1,858.69		
			TRUSTEE FEES FY25 SER2018										
								US BANK				3,717.38	000166
5/16/24	00001	5/01/24	55	202405	310	51300	34000			*	3,246.25		
			MANAGEMENT FEES MAY 24										
		5/01/24	55	202405	310	51300	35200			*	62.50		
			WEBSITE ADMIN MAY 24										
		5/01/24	55	202405	310	51300	35100			*	93.75		
			INFORMATION TECH MAY 24										
		5/01/24	55	202405	310	51300	31300			*	291.67		
			DISSEMINATION SVC MAY 24										
		5/01/24	55	202405	310	51300	51000			*	.09		
			OFFICE SUPPLIES MAY 24										
		5/01/24	55	202405	310	51300	42000			*	30.21		
			POSTAGE MAY 24										
		5/01/24	55	202405	310	51300	42500			*	9.75		
			COPIES MAY 24										
		5/01/24	56	202405	320	53800	12000			*	662.50		
			FIELD MANAGEMENT MAY 24										
								GOVERNMENTAL MANAGEMENT SERVICES-CF				4,396.72	000167
5/23/24	00001	4/30/24	57	202404	320	53800	49000			*	245.00		
			GENERAL MAINT APR 24										
								GOVERNMENTAL MANAGEMENT SERVICES-CF				245.00	000168
5/23/24	00003	4/30/24	09216338	202404	310	51300	48000			*	178.17		
			NOT BOS MEETING 4/10/24										
								ORLANDO SENTINEL				178.17	000169
5/23/24	00015	5/21/24	05212024	202405	300	20700	10000			*	2,895.25		
			ASSESSMENTS TSFR SER2018										
		5/21/24	05212024	202405	300	20700	10000			*	6,721.59		
			ASSESSMENTS TSFR SER2020										
								OSCEOLA CHAIN OF LAKES C/O US BANK				9,616.84	000170
5/30/24	00017	5/28/24	3396054	202404	310	51300	31500			*	915.00		
			GENERAL COUNSEL APR 24										
								KUTAK ROCK LLP				915.00	000171
6/04/24	00004	6/01/24	104577	202406	320	53800	46000			*	4,232.54		
			LANDSCAPE MAINT JUNE 24										
								DOWN TO EARTH				4,232.54	000172
6/04/24	00005	5/29/24	1886082	202405	320	53800	46200			*	997.00		
			AQUATIC MAINT MAY 24										
								THE LAKE DOCTORS INC				997.00	000173
								OSCE OSCEOLA CHAIN	KCOSTA				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/12/24	00017	6/27/24 3411375	202405 310-51300-31500	GENERAL COUNSEL MAY 24	*	738.50	
				KUTAK ROCK LLP			738.50 000179
7/19/24	00004	7/01/24 107869	202407 320-53800-46000	LANDSCAPE MAINT JULY 24	*	4,232.54	
				DOWN TO EARTH			4,232.54 000180
7/19/24	00005	6/28/24 1887199	202406 320-53800-46200	AQUATIC MAINT JUNE 24	*	997.00	
				THE LAKE DOCTORS INC			997.00 000181
7/25/24	00023	7/11/24 9076604	202407 310-51300-42500	DATA CONVERSION FILES	*	753.52	
				ACTION MAIL SERVICES			753.52 000182
TOTAL FOR BANK A						70,619.83	
TOTAL FOR REGISTER						70,619.83	

SECTION 2

Osceola Chain of Lakes
Community Development District

Unaudited Financial Reporting
May 31, 2024



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1	<u>Balance Sheet</u>
2	<u>General Fund</u>
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6	<u>Month to Month</u>
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8	<u>Assessment Receipt Schedule</u>

Osceola Chain of Lakes

Community Development District

Combined Balance Sheet

May 31, 2024

	General Fund	Debt Service Funds	Capital Project Funds	Total Governmental Funds
Assets:				
<u>Cash:</u>				
Operating Account	\$ 327,549	\$ -	\$ -	\$ 327,549
<u>Series 2018</u>				
Reserve	\$ -	\$ 73,553	\$ -	\$ 73,553
Revenue	\$ -	\$ 89,832	\$ -	\$ 89,832
<u>Series 2020</u>				
Reserve	\$ -	\$ 172,944	\$ -	\$ 172,944
Revenue	\$ -	\$ 150,777	\$ -	\$ 150,777
Construction	\$ -	\$ -	\$ 9	\$ 9
Prepaid Expenses	\$ 3,206	\$ -	\$ -	\$ 3,206
Due from General Fund	\$ -	\$ 20,822	\$ -	\$ 20,822
Total Assets	\$ 330,755	\$ 507,928	\$ 9	\$ 838,691
Liabilities:				
Accounts Payable	\$ 1,672	\$ -	\$ -	\$ 1,672
Due to Debt Service	\$ 20,822	\$ -	\$ -	\$ 20,822
Total Liabilities	\$ 22,494	\$ -	\$ -	\$ 22,494
Fund Balances:				
Restricted for:				
Debt Service - Series 2018	\$ -	\$ 167,264	\$ -	\$ 167,264
Debt Service - Series 2020	\$ -	\$ 340,663	\$ -	\$ 340,663
Capital Projects - Series 2020	\$ -	\$ -	\$ 9	\$ 9
Unassigned	\$ 305,055	\$ -	\$ -	\$ 305,055
Total Fund Balances	\$ 308,261	\$ 507,928	\$ 9	\$ 816,197
Total Liabilities & Fund Balance	\$ 330,755	\$ 507,928	\$ 9	\$ 838,691

Osceola Chain of Lakes

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
Revenues				
Assessments	\$ 225,688	\$ 225,688	\$ 224,426	\$ (1,262)
Total Revenues	\$ 225,688	\$ 225,688	\$ 224,426	\$ (1,262)
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 1,200	\$ 800	\$ 400	\$ 400
FICA Expense	\$ 92	\$ 61	\$ 31	\$ 31
Engineering	\$ 8,000	\$ 5,333	\$ -	\$ 5,333
Attorney	\$ 20,000	\$ 13,333	\$ 6,458	\$ 6,876
Annual Audit	\$ 6,000	\$ 6,000	\$ 5,900	\$ 100
Assessment Administration	\$ 5,300	\$ 5,300	\$ 5,300	\$ -
Dissemination	\$ 3,500	\$ 2,333	\$ 2,333	\$ -
Trustee Fees	\$ 8,500	\$ 4,552	\$ 4,552	\$ -
Arbitrage Report	\$ 900	\$ 900	\$ 900	\$ -
Management Fees	\$ 38,955	\$ 25,970	\$ 25,970	\$ -
Information Technology	\$ 1,125	\$ 750	\$ 750	\$ -
Website Maintenance	\$ 750	\$ 500	\$ 500	\$ -
Telephone	\$ 200	\$ 133	\$ -	\$ 133
Postage & Delivery	\$ 500	\$ 333	\$ 83	\$ 251
Printing & Binding	\$ 750	\$ 500	\$ 23	\$ 477
Insurance	\$ 6,718	\$ 6,718	\$ 5,842	\$ 876
Legal Advertising	\$ 3,000	\$ 2,000	\$ 696	\$ 1,304
Contingency	\$ 3,000	\$ 2,000	\$ 325	\$ 1,675
Property Appraiser	\$ 300	\$ 300	\$ 256	\$ 44
Office Supplies	\$ 150	\$ 100	\$ 1	\$ 99
Travel Per Diem	\$ 100	\$ 67	\$ -	\$ 67
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 109,215	\$ 78,160	\$ 60,495	\$ 17,665
<u>Operations & Maintenance</u>				
Field Management	\$ 7,950	\$ 5,300	\$ 5,300	\$ -
Property Insurance	\$ 2,000	\$ 2,000	\$ 7,920	\$ (5,920)
Pond Bank Mowing	\$ 50,502	\$ 33,668	\$ 33,413	\$ 255
Pond Maintenance	\$ 14,364	\$ 9,576	\$ 11,136	\$ (1,560)
Additional Littoral Planting	\$ 5,000	\$ 3,333	\$ -	\$ 3,333
General Repairs & Maintenance	\$ 36,657	\$ 24,438	\$ 645	\$ 23,793
Total Operations & Maintenance:	\$ 116,473	\$ 78,315	\$ 58,413	\$ 19,902
Total Expenditures	\$ 225,688	\$ 156,475	\$ 118,908	\$ 37,567
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 105,518	
Fund Balance - Beginning	\$ -	\$ -	\$ 202,743	
Fund Balance - Ending	\$ -	\$ -	\$ 308,261	

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 May 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
Revenues				
Assessments	\$ 147,204	\$ 147,204	\$ 147,054	\$ (150)
Interest	\$ -	\$ -	\$ 6,560	\$ 6,560
Total Revenues	\$ 147,204	\$ 147,204	\$ 153,613	\$ 6,409
Expenditures:				
Interest Expense - 11/1	\$ 52,597	\$ 52,597	\$ 52,597	\$ -
Principal Expense - 5/1	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Interest Expense - 5/1	\$ 52,597	\$ 52,597	\$ 52,597	\$ -
Total Expenditures	\$ 145,194	\$ 145,194	\$ 145,194	\$ -
Excess Revenues (Expenditures)	\$ 2,010		\$ 8,420	
Fund Balance - Beginning	\$ 82,975		\$ 158,845	
Fund Balance - Ending	\$ 84,985		\$ 167,264	

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 May 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
Revenues				
Assessments	\$ 342,994	\$ 342,994	\$ 341,406	\$ (1,587)
Prepayments	\$ -	\$ -	\$ 17,554	\$ 17,554
Interest	\$ -	\$ -	\$ 13,670	\$ 13,670
Total Revenues	\$ 342,994	\$ 342,994	\$ 372,631	\$ 29,637
Expenditures:				
Interest Expense - 11/1	\$ 110,013	\$ 110,013	\$ 110,013	\$ -
Principal Expense - 5/1	\$ 125,000	\$ 125,000	\$ 125,000	\$ -
Interest Expense - 5/1	\$ 110,013	\$ 110,013	\$ 110,013	\$ 1
Total Expenditures	\$ 345,026	\$ 345,026	\$ 345,025	\$ 1
Excess Revenues (Expenditures)	\$ (2,032)		\$ 27,606	
Fund Balance - Beginning	\$ 135,136		\$ 313,058	
Fund Balance - Ending	\$ 133,104		\$ 340,663	

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 May 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	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

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)
LESS: PRINCIPAL PAYMENT - 5/1/24		(\$40,000)
CURRENT BONDS OUTSTANDING		\$1,985,000

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	\$172,944	
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)
LESS: PRINCIPAL PAYMENT - 5/1/24		(\$125,000)
CURRENT BONDS OUTSTANDING		\$5,510,000

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	\$ 1,133	\$ 481	\$ 2,805	\$ 1,502	\$ -	\$ -	\$ -	\$ -	224,426
Total Revenues	\$ -	\$ 15,585	\$ 201,066	\$ 1,855	\$ 1,133	\$ 481	\$ 2,805	\$ 1,502	\$ -	\$ -	\$ -	\$ -	224,426
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	400
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	31
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney	\$ 2,427	\$ -	\$ 153	\$ -	\$ 656	\$ 2,307	\$ 915	\$ -	\$ -	\$ -	\$ -	\$ -	6,458
Annual Audit	\$ -	\$ -	\$ -	\$ 3,000	\$ 2,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,900
Assessment Administration	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,300
Dissemination	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ -	\$ -	\$ -	\$ -	2,333
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ 2,694	\$ -	\$ 1,859	\$ -	\$ -	\$ -	\$ -	\$ -	4,552
Arbitrage Report	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	900
Management Fees	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ -	\$ -	\$ -	\$ -	25,970
Information Technology	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ -	\$ -	\$ -	\$ -	750
Website Maintenance	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ -	\$ -	\$ -	\$ -	500
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage & Delivery	\$ 1	\$ 3	\$ 4	\$ 2	\$ 12	\$ 6	\$ 25	\$ 30	\$ -	\$ -	\$ -	\$ -	83
Printing & Binding	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ 10	\$ -	\$ -	\$ -	\$ -	23
Insurance	\$ 5,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,842
Legal Advertising	\$ 242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178	\$ 276	\$ -	\$ -	\$ -	\$ -	696
Contingency	\$ 41	\$ 38	\$ 38	\$ 38	\$ 40	\$ 40	\$ 40	\$ 48	\$ -	\$ -	\$ -	\$ -	325
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ 256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	256
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	1
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative:	\$ 17,722	\$ 3,737	\$ 3,889	\$ 6,735	\$ 10,253	\$ 7,163	\$ 6,723	\$ 4,274	\$ -	\$ -	\$ -	\$ -	60,495
<u>Operations and Maintenance Expenses</u>													
Field Expenses													
Field Management	\$ 663	\$ 663	\$ 663	\$ 663	\$ 663	\$ 663	\$ 663	\$ 663	\$ -	\$ -	\$ -	\$ -	5,300
Property Insurance	\$ 7,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,920
Pond Bank Mowing	\$ 4,110	\$ 4,070	\$ 4,070	\$ 4,233	\$ 4,233	\$ 4,233	\$ 4,233	\$ 4,233	\$ -	\$ -	\$ -	\$ -	33,413
Pond Maintenance	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 4,157	\$ 997	\$ -	\$ -	\$ -	\$ -	11,136
Additional Littoral Planting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ 245	\$ -	\$ -	\$ -	\$ -	\$ -	645
Total Operations and Maintenance Expenses	\$ 13,690	\$ 5,729	\$ 5,729	\$ 5,892	\$ 6,292	\$ 5,892	\$ 9,297	\$ 5,892	\$ -	\$ -	\$ -	\$ -	58,413
Total Expenditures	\$ 31,412	\$ 9,466	\$ 9,618	\$ 12,627	\$ 16,544	\$ 13,055	\$ 16,020	\$ 10,166	\$ -	\$ -	\$ -	\$ -	118,908
Excess Revenues (Expenditures)	\$ (31,412)	\$ 6,119	\$ 191,448	\$ (10,772)	\$ (15,412)	\$ (12,574)	\$ (13,216)	\$ (8,664)	\$ -	\$ -	\$ -	\$ -	105,518

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%
<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Commissions</i>	<i>(Discount)/Penalty</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&M Portion</i>	<i>Series 2018 Debt Service</i>	<i>Series 2020 Debt Service</i>	<i>Total</i>
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
02/08/24	ACH	\$3,757.59	(\$73.43)	(\$86.47)	\$0.00	\$3,597.69	\$1,132.59	\$742.14	\$1,722.96	\$3,597.69
03/08/24	ACH	\$1,528.11	\$0.00	\$0.00	\$0.00	\$1,528.11	\$481.06	\$315.23	\$731.82	\$1,528.11
04/08/24	ACH	\$1,524.09	\$0.00	\$0.00	\$0.00	\$1,524.09	\$479.80	\$314.40	\$729.89	\$1,524.09
04/08/24	ACH	\$7,365.96	\$0.00	\$0.00	\$0.00	\$7,365.96	\$2,318.89	\$1,519.46	\$3,527.61	\$7,365.96
04/19/24	ACH	\$19.45	\$0.00	\$0.00	\$0.00	\$19.45	\$6.12	\$4.02	\$9.31	\$19.45
05/08/24	ACH	\$4,769.53	\$0.00	\$0.00	\$0.00	\$4,769.53	\$1,501.50	\$983.87	\$2,284.16	\$4,769.53
TOTAL		\$ 755,937.55	\$ (14,224.81)	\$ (29,490.12)	\$ 663.13	\$ 712,885.75	\$ 224,425.54	\$ 147,053.89	\$ 341,406.32	\$ 712,885.75

99%	Net Percent Collected
\$ 4,009.07	Balance Remaining to Collect

SECTION 3



Memorandum

To: Board of Supervisors

From: District Management

Date: August 7, 2024

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives and Annual Reporting Form

Osceola Chain of Lakes Community Development District

Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three 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 three 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: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

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:_____

Osceola Chain of Lakes Community Development District

District Manager:_____

Date:_____

Print Name:_____

Osceola Chain of Lakes Community Development District

SECTION 4

**BOARD OF SUPERVISORS MEETING DATES
OSCEOLA CHAIN OF LAKES COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025**

The Board of Supervisors of the Osceola Chain of Lakes Community Development District will hold their regular meetings for Fiscal Year 2025 on the 1st Wednesday of each month, at 1:00 p.m. at the West Osceola Branch Library, 305 Campus Street, Celebration, FL 34747 unless otherwise indicated as follows:

November 6, 2024
January 1, 2025 **New Years Day*
March 5, 2025
May 7, 2025
July 2, 2025
September 3, 2025

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 or by calling (407) 841-5524.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, 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 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting 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.

District Manager