

*ChampionsGate Community
Development District*

Agenda

December 13, 2021

AGENDA

ChampionsGate

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

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

December 6, 2021

Board of Supervisors
ChampionsGate Community
Development District

Dear Board Members:

The meeting of the Board of Supervisors of the ChampionsGate Community Development District will be held **Monday, December 13, 2021 at 2:00 p.m. at the offices of Rida and Associates, 8390 ChampionsGate Blvd., Suite 104, ChampionsGate, FL 33896.** Following is the advance agenda for the regular meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the July 26, 2021 Meeting
4. Consideration of Resolution 2022-01 Amending the Fiscal Year 2021 Budget
5. Consideration of Resolution 2022-02 Authorizing Execution of the Public Depositor's Report
6. Consideration of Data Sharing and Usage Agreement with Osceola County Property Appraiser
7. Ratification of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2022
8. Consideration of Proposals for Fountain Replacements
9. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
10. Other Business
11. Supervisor's Requests
12. Adjournment

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is the approval of the minutes of the July 26, 2021 meeting. The minutes are enclosed for your review.

The fourth order of business is the consideration of Resolution 2022-01 amending the Fiscal Year 2021 budget. A copy of the Resolution and amended budget are enclosed for your review.

The fifth order of business is the consideration of Resolution 2022-02 authorizing the execution of the Public Depositor's Report. A copy of the Resolution is enclosed for your review.

The sixth order of business is the consideration of the Data Sharing and Usage Agreement with the Osceola County Property Appraiser. A copy of the agreement is enclosed for your review.

The seventh order of business is the ratification of agreement with Grau & Associates to provide auditing services for the Fiscal Year 2022. A copy of the agreement is enclosed for your review.

The eighth order of business is the consideration of fountain replacement proposals. A copy of the proposals and fountain specifications are enclosed for your review.

The ninth order of business is Staff Reports. Section C is the District Manager's Report. Sub-Section 1 includes the check register being submitted for approval and Sub-Section 2 includes the balance sheet and income statement for your review.

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

Sincerely,



George S. Flint
District Manager

Cc: Scott Clark, District Counsel
Mark Vincuntonis, District Engineer
Yvonne Shouey, On-Site Manager
Marc Reicher, Rida Associates
Teresa Viscarra, GMS
Darrin Mossing, GMS

Enclosures

MINUTES

MINUTES OF MEETING
CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the ChampionsGate Community Development District was held Monday, July 26, 2021 at 1:00 p.m. at the offices of RIDA Development, 8390 ChampionsGate Boulevard, Suite 104, ChampionsGate, Florida.

Present and constituting a quorum were:

Lee Dawson	Chairman
Darin Tennyson	Vice Chairman
Elizabeth Allen	Assistant Secretary
Darlene Clevenger	Assistant Secretary

Also present were:

George Flint	District Manager
Scott Clark	District Counsel
Pete Glasscock	District Engineer
Yvonne Shouey	RIDA Development

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of May 10, 2021 Meeting

On MOTION by Mr. Dawson seconded by Ms. Allen with all in favor the minutes of the May 10, 2021 meeting were approved as presented.

FOURTH ORDER OF BUSINESS

Public Hearing

On MOTION by Ms. Allen seconded by Mr. Tennyson with all in favor the public hearing was opened.

A. Consideration of Resolution 2021-05 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations

Mr. Flint stated there is no recommended change to the per unit assessment amount, it remains the same as it is in the current year. The budget presented to you is substantially the same as you saw when you approved the proposed budget; we updated the actuals through the end of June and projected the last three months of the current fiscal year.

On MOTION by Mr. Tennyson seconded by Ms. Clevenger with all in favor Resolution 2021-05 was approved.

B. Consideration of Resolution 2021-06 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Flint stated the second part of the process is imposing the O&M assessments, which you do annually as part of your budget process. There are two attachments to this resolution, the adopted budget, and the assessment roll listing all the properties within the district and their per unit assessment.

On MOTION by Ms. Allen seconded by Mr. Dawson with all in favor Resolution 2021-06 was approved.

On MOTION by Ms. Allen seconded by Ms. Clevenger with all in favor the public hearing was closed.

FIFTH ORDER OF BUSINESS

Consideration of Landscape Maintenance Services Agreement with Weber Environmental Services

Mr. Flint stated I handed out a revised version of the agreement, district counsel had some revisions that are incorporated.

Mr. Clark stated the contract is so old that it didn't really contain some of the requirements that are more recent, and I added a section on their compliance with public records requests, which is statutorily required to be in there and at the beginning of this year we picked

up a requirement for E-Verify that they participate in the E-Verify System. Otherwise, it is pretty much the same as we have done, the price is the same, we are extending it for another year.

Ms. Allen asked can we get a multi-year agreement?

Ms. Shouey stated they are so low I don't know if they would be willing to do that.

Mr. Clark stated the board can give Yvonne discretion to go for more years if they are willing.

Mr. Flint stated you can make it one-year with two one-year renewals.

On MOTION by Mr. Dawson seconded by Ms. Allen with all in favor the agreement with Weber Environmental Services for fiscal year 2022 in the amount of \$139,586.88 was approved and Ms. Shouey was authorized to ask if they are willing to enter into a one-year agreement with two one-year renewals.

SIXTH ORDER OF BUSINESS

Consideration of Proposals

A. Don Bell Signs for Gate Sign Refurbishment

Ms. Shouey stated I would go with the second option because we need it repainted and they need to do all the lettering because it is starting to fall off onto the roadway.

On MOTION by Ms. Clevenger seconded by Mr. Tennyson with all in favor the proposal from Don Bell Signs for Option 2 gate sign refurbishment in the amount of \$29,887 was approved.

B. Sunshine Land Management Corp. for Stormwater System Maintenance and Inspection

Mr. Flint stated this request was sent to us by one of the Bella Trae Associations and there is a request to have the CDD pay it but when you look at the location of the structure that was cleaned that land is owned by the Promenades at Bella Trae Condo Association. All the internal ponds at Bella Trae are owned by the various associations not the CDD. Although the CDD does have responsibility for the master stormwater system, we don't maintain internal ponds and stormwater systems. We are not responsible for the exterior walls at Bella Trae and we are not responsible for the internal stormwater. I did check the wall tracts for Bella Trae and those are clearly in association's name, not the CDD.

C. Florida Highway Patrol for Traffic and Law Enforcement Detail

Ms. Shouey stated I had a meeting with Maurice and the Osceola County motorcycle patrol, the guy who is going to be at the interchange all the time.

Mr. Flint stated we have to keep in mind that the CDD is limited to traffic enforcement and law enforcement on our property. This statement about foot patrols and the Publix Plaza is not something we should be paying for. We are not responsible for private property.

Mr. Clark stated it is out of our jurisdiction.

Ms. Shouey asked he can't do the shopping center and the Publix Shopping Center at all?

Mr. Flint stated he could do it, but we shouldn't be paying for that.

Mr. Clark stated not a foot patrol. If he drives through there while doing a road patrol, I'm okay with that.

Mr. Flint stated maybe that is something for the master association to coordinate and the CDD would be one of the participants in that. I don't know that the CDD ought to be the one coordinating it.

Ms. Shouey stated we have a POA, let me see what I can do.

On MOTION by Ms. Clevenger seconded by Ms. Allen with all in favor Option 1 of the proposal from the Florida Highway Patrol in the amount of \$1,300 per week was ratified.

D. Fausnight Stripe & Line for Crosswalk Striping

On MOTION by Ms. Allen seconded by Mr. Dawson with all in favor the proposal from Fausnight Stripe & Line for crosswalk striping in the amount of \$17,650 was approved.

E. All Right Fence

Ms. Shouey stated it is \$14,104 for a 42" black vinyl coated chain link fence.

On MOTION by Ms. Allen seconded by Mr. Dawson with all in favor the proposal from All Right Fence in the amount of \$14,104 for a 42" black vinyl coated chain link fence was approved.

F. LED Street Lighting

On MOTION by Ms. Allen seconded by Ms. Clevenger with all in favor the proposal from Allstate Lighting for LED street lighting of the walkway in the amount not to exceed \$5,000 was approved.

SEVENTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

Mr. Clark stated we were talking about the right of way utilization agreement at the last meeting, the Duke one has been done and they may have done the work. The Cortland one has been agreed to in terms of language. I do not believe it has been signed I believe we are waiting on some updated drawings. We will work that out in the ordinary course. Their urgency may have declined because they have closed their deal. We will monitor that.

B. Engineer

There being none, the next item followed.

C. Manager**i. Approval of Check Register**

On MOTION by Mr. Tennyson seconded by Mr. Dawson with all in favor the check register was approved.

ii. Balance Sheet and Income Statement

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

iii. Approval of Fiscal Year 2022 Meeting Schedule

Mr. Flint stated each year you are required to approve an annual meeting schedule, historically you have met the second Monday of the month in this location at 2:00 p.m.

On MOTION by Ms. Clevenger seconded by Ms. Allen with all in favor the August 9, meeting was moved to September 13, 2021.

On MOTION by Mr. Tennyson seconded by Ms. Clevenger with all in favor the Fiscal Year 2022 meeting schedule reflecting meetings on December 13, 2021, February 14, 2022, April 11, 2022, May 9, 2022, July 18, 2022, and September 12, 2022 was approved.

EIGHTH ORDER OF BUSINESS

Other Business

Ms. Shouey stated I wanted to talk about the fountain they had to take out. When they took out the fountain they cut all the wiring and the fountain is never going to work again.

Mr. Flint stated you probably don't want to do anything with the fountain until after the construction is finished.

Ms. Shouey stated in my opinion that fountain is never going to work. They also took four lights.

NINTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Dawson stated I was approached by a resident who would like to put in a fitness trail at his expense along the sidewalk.

Ms. Shouey stated I will find out more information about it. Masters Boulevard is the best place for it.

Mr. Flint stated if they are interested in paying, they can donate the money to the district or we can match the funds.

On MOTION by Ms. Allen seconded by Mr. Tennyson with all in favor the meeting adjourned at 3:03 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2022-01

**A RESOLUTION AMENDING THE CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT GENERAL
FUND BUDGET FOR FISCAL YEAR 2021**

WHEREAS, the Board of Supervisors, hereinafter referred to as the “Board”, of the ChampionsGate Community Development District, hereinafter referred to as the “District”, adopted a General Fund Budget for the Fiscal Year 2021, and

WHEREAS, the Board desires to amend the budgeted revenues and expenditures approved for Fiscal Year 2021.

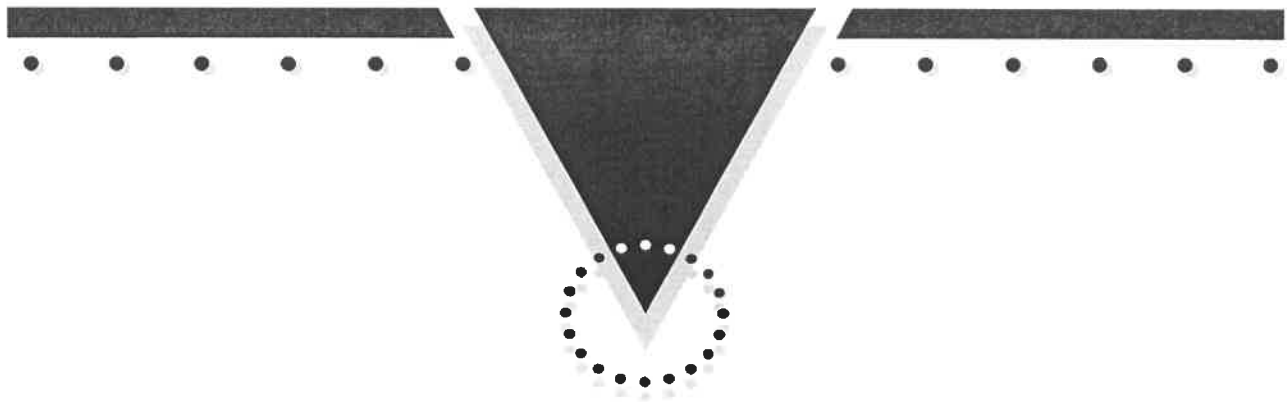
**NOW, THEREFORE BE IT RESOLVED BY THE BOARD
OF SUPERVISORS OF THE CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT THE
FOLLOWING;**

1. The General Fund Budget for Fiscal Year 2021 is hereby amended in accordance with Exhibit “A” attached.
2. This resolution shall become effective this 13th day of December, 2021 and be reflected in the monthly and Fiscal Year End 9/30/2021 Financial Statements and Audit Report of the District.

Adopted this 13th day of December, 2021.

Chairman/Vice Chairman

Secretary/Assistant Secretary



**ChampionsGate
Community Development District**

**Amended Budget
FY 2021**



CHAMPIONSGATE
Community Development District

Capital Projects Fund
Fiscal Year 2021

ADOPTED BUDGET FY2021	INCREASE/ (DECREASE)	AMENDED BUDGET FY2021	ACTUALS THRU 9/30/21
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REVENUES:

Transfer In	\$129,711	\$0	\$129,711	\$129,711
Interest	\$4,000	(\$3,058)	\$942	\$942
TOTAL REVENUES	\$133,711	(\$3,058)	\$130,653	\$130,653

EXPENDITURES:

Capital Projects - Other	\$100,000	\$100,000	\$200,000	\$194,345
TOTAL EXPENDITURES	\$100,000	\$100,000	\$200,000	\$194,345
EXCESS REVENUES	\$33,711	(\$103,058)	(\$69,347)	(\$63,692)
FUND BALANCE - BEGINNING	\$493,449	\$166,574	\$660,023	\$660,023
FUND BALANCE - ENDING	\$527,160	\$63,516	\$590,676	\$596,331

SECTION V

RESOLUTION 2022-02

**A RESOLUTION OF THE CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT
AUTHORIZING THE DISTRICT MANAGER,
TREASURER & ASSISTANT TREASURER TO
EXECUTE THE PUBLIC DEPOSITORS REPORT,
AND FURTHER AUTHORIZING THE
EXECUTION OF ANY AND ALL OTHER
FINANCIAL REPORTS; PROVIDING FOR AN
EFFECTIVE DATE**

WHEREAS, ChampionsGate Community Development District has established the position of Treasurer and Assistant Treasurer for the purpose of maintaining the financial records of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE
CHAMPIONSGATE COMMUNITY
DEVELOPMENT DISTRICT BOARD OF
SUPERVISORS AS FOLLOW:**

1. The District Manager, Treasurer or Assistant Treasurer are hereby authorized on behalf of ChampionsGate Community Development District to execute the public depositor report to the Office of the Treasurer as required by Chapter 280, Florida Statutes, and any and all other financial reports required by any other rule, statute, law ordinance or regulation.
2. This Resolution shall be effective immediately upon adoption.

**THIS RESOLUTION INTRODUCED and ADOPTED by the
BOARD OF SUPERVISORS at their organizational meeting on the 6th
day of May, 2021.**

Chairman/Vice Chairman

Secretary/ Assistant Secretary

SECTION VI



KATRINA SCARBOROUGH, CFA, CCF, MCF

OSCEOLA COUNTY PROPERTY APPRAISER

Championsgate CDD

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

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

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

1. The **agency** will not release confidential personal identifying and location information that may reveal identifying and location information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the confidential personal identifying and location information in the results of data analysis (including maps) in any manner that would reveal personal identifying and location information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all State laws and regulations governing the confidentiality of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying and location information is released.
6. The terms of this Agreement shall commence on **January 1, 2022** and shall run until **December 31, 2022**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually for the following year.

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

OSCEOLA COUNTY PROPERTY APPRAISER

Championsgate CDD

Signature: _____

Signature: _____

Print: Katrina S. Scarborough

Print: _____

Date: _____

Title: _____

Date: _____

Please return signed original copy, no later than January 31, 2022

SECTION VII



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

September 22, 2021

Board of Supervisors
ChampionsGate Community Development District
c/o GMS, LLC
219 E. Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide ChampionsGate Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2021. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of ChampionsGate Community Development District as of and for the fiscal year ended September 30, 2021. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2021 audit.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

Audit Objectives

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

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

and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

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

Other Services

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

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

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

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you

are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

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

Our fee for these services will not exceed \$4,000 for the September 30, 2021 audit unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

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

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

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

The District may terminate this agreement, with or without consent, upon thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the date of the notice of termination subject to any offsets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to ChampionsGate Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

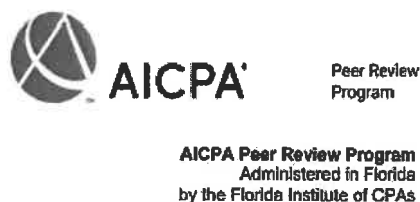
RESPONSE:

This letter correctly sets forth the understanding of ChampionsGate Community Development District.

By:  _____

Title: District Manager

Date: 9/27/21



February 20, 2020

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 February 20, 2020, 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, 2022. 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
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION VIII

From: Stacie Vanderbilt svanderbilt@gmscfl.com
Subject: Fwd: Fountains
Date: December 6, 2021 at 4:08 PM
To:



From: rich@cascadefountains.com <rich@cascadefountains.com>

Sent: Wednesday, November 03, 2021 3:49 PM

To: Yvonne Shouey <yshouey@championsgate.com>

Cc: 'Jeannie Cascade Fountains' <jeannie@cascadefountains.com>; 'tom cascadefountains.com' <tom@cascadefountains.com>

Subject: Fountains

Yvonne,

Here are the fountain suggestions for the I-4 retention pond and for the architectural pedestal at the gateway to Champions Gate.

1. Retention Pond fountain: I am suggesting one of two styles of fountains here.
 1. Libra 2500, 25 hp, 208 volt three phase with (8) LED white lights and 200' of power cables.....\$43,195.00 (This fountain is identical to the fountain that was in that pond before the construction project destroyed it.)
 2. Nova 2000, 20 HP 208 volt three phase with (12) LED white lights and 200' of power cables\$63,789.00 (This fountain is built with two 10 hp pumps on an 8' floatation system. The spray pattern is vertical which will be better for the location in that there will be less wind overspray.

Both fountains will have wind controls. The second option, the Nova 2000, will have a two stage wind control that will shut the center off in a moderate wind and shut the fountain off in a stronger wind.

We will deliver and install either fountain in the lake area, moor it, and run the power cables to the shoreline. We will mount the new controls to the existing rack and hot wire from the existing service. Should we find any problems with the existing service, we will advise and there may be added costs.

2. Architectural fountain at Champions Gate entrance:
 1. Deliver and install a four tier concrete fountain with 10 LED lights. Fountain will be placed into the existing fountain bowl. There are two choices of design, Williamsburg or Floral. Fountain will be painted to approximate color of existing bowl. We will install a new fountain pump and fill the fountain and adjust the spray pattern. We will need to have a crane on site to lift the equipment into place. I have attached two picture of the choices of fountains. Please select one. My preference is the Williamsburg as I think it will show off more visibility. Either fountain will cost \$29,325.00 installed.

Let me know if you have any questions. Due to the size of the attachment, I am forwarding the concrete specs in another email.

Rich Johnson
Fountain Design Group, Inc. / Cascade Fountains
561 994 3939 / 407 260 0966



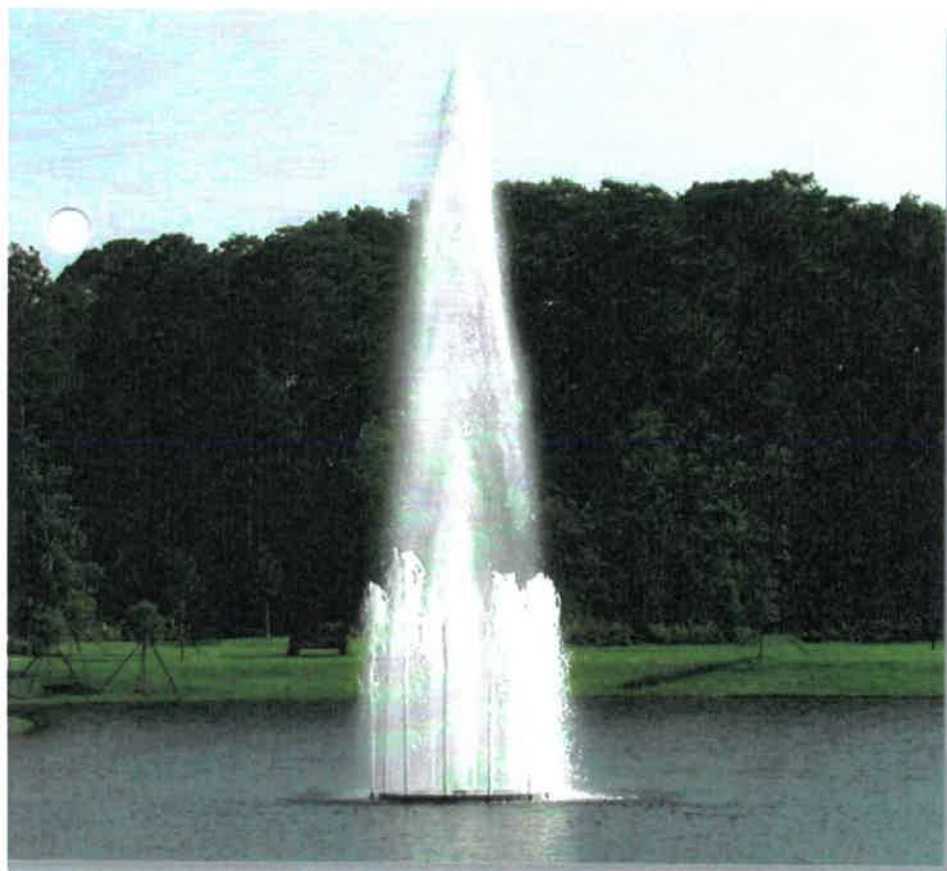
Cascade Fountains

A Division of Fountain Design Group, Inc.

7628 NW 6th Avenue
Boca Raton, FL 33487
Phone 561-994-3939
Fax 561-994-3944
Toll Free 800-446-1537

NOVA 2000

A center stream of heavy water reaching a height of approximately 30', surrounded by 12 aeration side jets, reaching a height of 12' and falling back on itself. The fountain is accented with 6,000 watts of quartz lighting.



Fountain-ETL Listed

- ① 8' rotocast sectional floatation system with antidrumming design
- ② 10 HP 230 volt single phase submersible fountain pumps with stainless steel sealed motor
- ① Custom stainless steel pump mounting harness
- ② Custom stainless steel intake screens
- ② 2" brass aeration jets with swivel bases
- ① Custom jet pod with 12-1/2" smooth bore brass jets
- ② 500 watt 110 volt brass submersible fountain lights, mounted on stainless steel brackets
- ② Adjusting gate valves
- ② 250' length of 8/4 electrical supply cable, pump
- ③ 250' length of 8/3 electrical supply cable, lights
- ① Pump manifold system fabricated from schedule 40 PVC to pull over pump for cooling purposes
- ③ Bronze underwater junction boxes with cord seals, mooring ropes
- ① Control Panel

Control Panel-ETL Listed

NEMA 3R enclosure
Lightning protection
Motor starter
Overload heater
GFI circuit breaker - pump
GFI circuit breaker - light
24-hour time clock - pump
24-hour time clock - lights



* This specification is subject to change without notice.

We just Make Grand Entrances

www.cascadefountains.com



Cascade Fountains

A Division of Fountain Design Group, Inc.

7628 NW 6th Avenue
Boca Raton, FL 33487
Phone 561-994-3939
Fax 561-994-3944
Toll Free 800-446-1537



NOVA 3000

A 8" center stream of heavy water reaching a height of approximately 25'-30', surrounded by 4 aeration jets, reaching a height of 16' and those surrounded by 12 aeration jets, reaching a height of 10' on the outside. The fountain is accented with 8,000 watts of quartz lighting.



Fountain-ETL Listed

- ① 8' rotocast floatation unit with four water tight compartments for ballast with exclusive "Anti Drumming" design
- ② 15 HP 230 volt three phase* submersible fountain pump, stainless steel sealed motor
- ③ Custom stainless steel pump mounting harness
- ④ Custom stainless steel intake screens
- ⑤ 1 1/2" brass aeration jets
- ⑥ 2" brass aeration jets
- ⑦ Custom jet pod with 12-1/2" smooth bore brass jets
- ⑧ 500 watt 115 volt brass submersible fountain lights, mounted on stainless steel brackets
- ⑨ Adjusting flow valves
- ⑩ 250' length of 6/4 submersible electrical supply cable, pump
- ⑪ 250' length of 6/3 submersible electrical supply cable, lights
- ⑫ Bronze underwater junction boxes with cord seals
- ⑬ Control Panel

Control Panel-ETL Listed

NEMA 3R enclosure
Lightning protection
Motor starter
Overload heater
GFI circuit breaker - pump
GFI circuit breaker - light
24-hour time clock - pump
24-hour time clock - lights
*This fountain is available in 208v, 3 phase or 460v, 3 phase



* This specification is subject to change without notice.

We just Make Grand Entrances

www.cascadefountains.com

CLAM SHELL FOUNTAIN

White Concrete

969W - White or Gray Concrete

969P - Painted or Colored Concrete

46" Ht - 54" Wide - 51" Deep



WILLIAMSBURG FOUR TIER FOUNTAIN

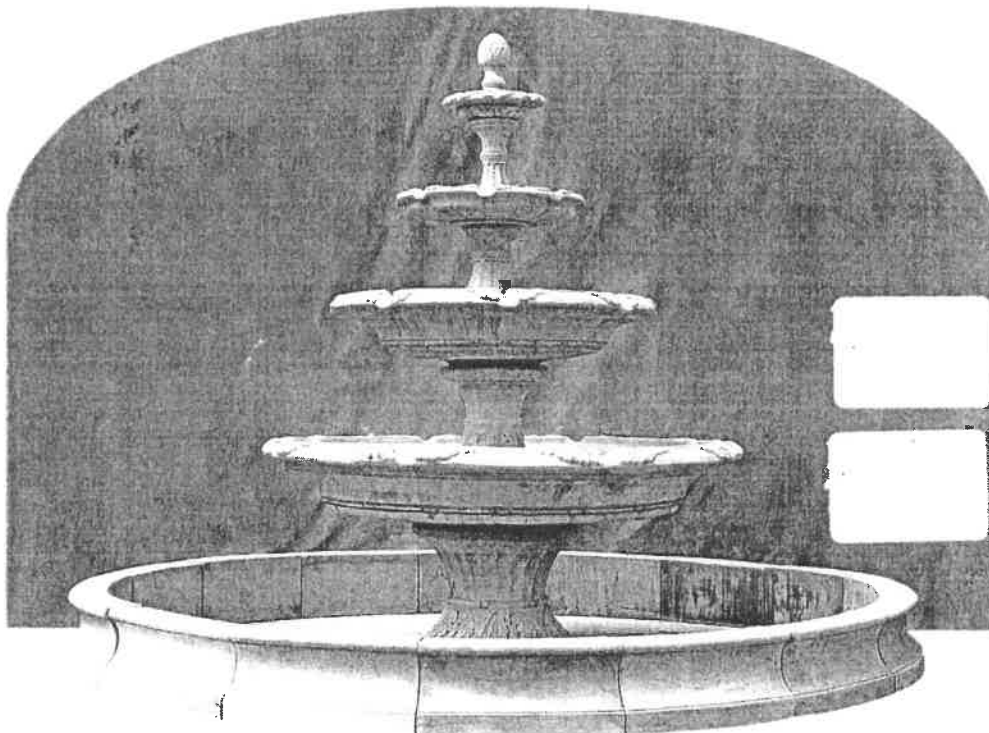
Gray Concrete

929W - White or Gray Concrete

929P - Painted or Colored Concrete

88" Ht - 88" Diameter

The Extra Large Williamsburg bowl has been designed and no longer has the lead ornamentation on the top edge of the bottom bowl as shown in this picture.



TEN FOOT PLAIN COPING

Gray Concrete

871W - White or Gray Concrete

871P - Painted or Colored Concrete

11" Ht - 106" D - 120" C.D.

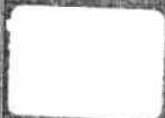
FTN

COPING



REFLECTIONS FOUNTAIN

10' High x 10' Wide
 3030 - 10' H x 10' W, 10' D
 10' H x 10' W x 10' D
 10' H x 10' W x 10' D



FOUNTAIN



COPING



SOMERSET COPING

8 Pieces

10' H x 10' W x 10' D
 10' H x 10' W x 10' D
 10' H x 10' W x 10' D

FLORAL FOUR TIER FOUNTAIN

10' H x 10' W x 10' D
 10' H x 10' W x 10' D
 80.5" H x 61" Wide

SECTION IX

SECTION C

SECTION 1

Champions Gate Community Development District

Check Run Summary

July 19, 2021 thru December 6, 2021

Fund	Date	Check No.'s		Amount
General Fund	7/20/21	4808-4809	\$	1,490.00
	7/27/21	4810-4811	\$	1,085.00
	8/4/21	4812-4817	\$	28,461.93
	8/10/21	4818	\$	3,453.99
	8/12/21	4819-4820	\$	3,798.50
	8/18/21	4821-4822	\$	1,665.30
	8/26/21	4823-4824	\$	306.25
	9/2/21	4825-4829	\$	33,639.03
	9/8/21	4830	\$	3,325.02
	9/15/21	4831-4832	\$	37,382.00
	9/21/21	4833	\$	5,000.00
	9/23/21	4834	\$	935.00
	9/29/21	4835	\$	400.00
	10/6/21	4836-4840	\$	18,341.58
	10/13/21	4841-4843	\$	15,801.07
	10/22/21	4844	\$	233.75
	10/28/21	4845-4847	\$	5,390.86
	11/3/21	4848-4853	\$	29,643.21
	11/9/21	4854	\$	3,323.64
	11/10/21	4855	\$	470.00
	11/18/21	4856-4860	\$	4,857.24
	12/2/21	4861-4864	\$	14,499.58
			\$	213,502.95
Capital Reserves	9/16/21	64	\$	17,650.00
	9/23/21	65	\$	7,471.75
	10/6/21	66	\$	14,854.00
			\$	39,975.75
Payroll	<u>July 2021</u>			
	Darin Tennyson	50372	\$	184.70
	Darlene Clevenger	50373	\$	162.70
	Elizabeth Allen	50374	\$	184.70
	Lee Dawson	50375	\$	184.70
			\$	716.80
			\$	254,195.50

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
7/20/21	00022	7/20/21	24515A	202107	320-53800-46800				FOUNTAIN DESIGN GROUP, INC.	*	1,090.00	1,090.00 004808
					INST.MOTOR/RPR MOTOR/CLICK							
7/20/21	00095	7/12/21	5279256	202106	310-51300-31100				FOUNTAIN DESIGN GROUP, INC.	*	400.00	
					CET3:OSCEOLA CITY CERT.							
7/27/21	00047	7/15/21	1016945	202107	320-53800-46900				HANSON, WALTER & ASSOCIATES, INC.	*	935.00	400.00 004809
					MOSQUITO MGMT SERV JUL21							
7/27/21	00022	7/26/21	24574A	202107	320-53800-46800				CLARKE ENVIRONMENTAL MOSQUITO MGMT	*	150.00	935.00 004810
					FOUNTAIN BOWL CLEAN JUL21							
8/04/21	00003	7/27/21	7-448-55	202107	310-51300-42000				FOUNTAIN DESIGN GROUP, INC.	*	233.51	150.00 004811
					DELIVERY 07/20/21							
8/04/21	00026	8/01/21	593138	202108	320-53800-46800				FEDEX	*	470.00	233.51 004812
					WATER MGMT SERVICES AUG21							
8/04/21	00139	7/31/21	MV073121	202107	320-53800-34500				THE LAKE DOCTORS, INC.	*	3,120.00	470.00 004813
					SECURITY DETAIL JUL21							
8/04/21	00105	8/02/21	44410	202108	320-53800-12000				MAURICE NORMAN VILSAINT	*	12,299.84	3,120.00 004814
					ONSITE SERVICES AUG21							
8/04/21	00048	7/01/21	2107-003	202107	320-53800-47200				RIDA ASSOC. LIMITED PARTNERSHIP	*	218.00	12,299.84 004815
					TRAFFIC SIGNAL MAINT JUL							
8/02/21	2108-010	202108	320-53800-47200							*	218.00	
					TRAFFIC SIGNAL MAINT AUG							
8/04/21	00056	8/01/21	65442	202108	320-53800-46200				TRAFFIC ENGINEERING & MANAGEMENT	*	11,548.58	790.00 004816
					LANDSCAPE MAINT AUG21							
8/10/21	00049	8/01/21	217	202108	310-51300-34000				WEBER ENVIRONMENTAL SERVICES	*	3,050.25	11,548.58 004817
					MANAGEMENT FEES AUG21							

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	....EXPENSED TO.... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
8/01/21	00030	217	202108 310-51300-35100			*	266.67	
8/01/21	00030	217	202108 310-51300-51000			*	22.89	
8/01/21	00030	217	202108 310-51300-42000			*	6.63	
8/01/21	00030	217	202108 310-51300-42500			*	107.55	
GOVERNMENTAL MANAGEMENT SERVICES								
8/03/21	00030	17585	202107 310-51300-31500			*	2,548.50	3,453.99 004818
MTG/BELL/FLAUSNGHT AGRMNT								
8/12/21	00022	24727A	202108 320-53800-46800		CLARK & ALBAUGH, LLP	*	1,250.00	2,548.50 004819
RMV/DISPOSE WEST ENT.FNT								
FOUNTAIN DESIGN GROUP, INC.								
8/16/21	00047	1017895	202108 320-53800-46900			*	935.00	1,250.00 004820
MOSQUITO MGMT SERV AUG21								
CLARKE ENVIRONMENTAL MOSQUITO MGMT								
7/12/21	00004	39844445	202107 310-51300-48000			*	730.30	935.00 004821
NOT.FY21/22 BGT/BRD MTG								
ORLANDO SENTINEL								
8/25/21	00022	24848A	202108 320-53800-46800			*	150.00	730.30 004822
FOUNTAIN BOWL CLEAN AUG21								
FOUNTAIN DESIGN GROUP, INC.								
8/17/21	00095	5279702	202107 310-51300-31100			*	156.25	150.00 004823
ATTEND MTG/FAUSNIGHT PROP								
HANSON, WALTER & ASSOCIATES, INC.								
8/31/21	00139	MV083121	202108 320-53800-34500			*	5,200.00	156.25 004824
SECURITY DETAIL AUG21								
MAURICE NORMAN VILSAINT								
8/31/21	00105	44439	202109 320-53800-12000			*	12,299.84	5,200.00 004825
ONSITE SERVICES SEP21								
RIDA ASSOC. LIMITED PARTNERSHIP								
8/31/21	00048	2108-033	202108 320-53800-47200			*	354.00	12,299.84 004826
INST. LOAN CONTROLLER/PRGM								
9/01/21	00048	2109-004	202109 320-53800-47200			*	218.00	
TRAFFIC SIGNAL MNT SEP21								
TRAFFIC ENGINEERING & MANAGEMENT								
								572.00 004827

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	EXPENSED TO... DPT	SUBCLASS	SUB	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/02/21	00056	8/30/21	65603	202108	320-53800-35100			*	3,968.61	
		9/01/21	65614	RPR 4 MAINLINE BRK/2ROTOR	202109 320-53800-46200			*	11,548.58	
				LANDSCAPE MAINT SEP21			WEBER ENVIRONMENTAL SERVICES			15,517.19 004828
9/02/21	00091	8/12/21	905500	202108	320-53800-49100			*	50.00	
				BACKFLOW CERTIFICATION			WAYNE AUTOMATIC FIRE SPRINKLERS INC			50.00 004829
9/08/21	00049	9/01/21	218	202109	310-51300-34000			*	3,050.25	
				MANAGEMENT FEES SEP21						
		9/01/21	218	202109	310-51300-35100			*	266.67	
				INFORMATION TECH SEP21						
		9/01/21	218	202109	310-51300-51000			*	.45	
				OFFICE SUPPLIES						
		9/01/21	218	202109	310-51300-42000			*	7.65	
				POSTAGE						
							GOVERNMENTAL MANAGEMENT SERVICES			3,325.02 004830
9/15/21	00093	9/13/21	14321	202109	300-15500-10000			*	25,405.00	
				FY22 PROPERTY INSURANCE						
		9/13/21	14321	202109	300-15500-10000			*	11,507.00	
				FY22 GEN.LIAB/PUBLIC OFFC						
							EGIS INSURANCE ADVISORS LLC			36,912.00 004831
9/15/21	00026	9/01/21	599693	202109	320-53800-46800			*	470.00	
				WATER MGMT SERVICES SEP21						
							THE LAKE DOCTORS, INC.			470.00 004832
9/21/21	00049	9/17/21	219	202109	300-15500-10000			*	5,000.00	
				FY22 ASSESSMENT ROLL CERT						
							GOVERNMENTAL MANAGEMENT SERVICES			5,000.00 004833
9/23/21	00047	9/15/21	1018480	202109	320-53800-46900			*	935.00	
				MOSQUITO MGMT SERV SEP21						
							CLARKE ENVIRONMENTAL MOSQUITO MGMT			935.00 004834
9/29/21	00022	9/27/21	25082A	202109	320-53800-46800			*	150.00	
				FOUNTAIN BOWL CLEAN SEP21						
		9/27/21	25083A	202109	320-53800-46800			*	250.00	
				QTRLY FOUNTAIN CLN SEP21						
							FOUNTAIN DESIGN GROUP, INC.			400.00 004835
10/06/21	00030	10/01/21	17653	202109	310-51300-31500			*	60.00	
				COR DRAFT AGDA/MTG CANCEL						
							CLARK & ALBAUGH, LLP			60.00 004836
							CHMP CHAMP GATE			
							TVISCARRA			

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO...	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
10/06/21	00026	10/01/21	606324	202110 320-53800-46800						THE LAKE DOCTORS, INC.	*	470.00	470.00 004837
10/06/21	00139	9/30/21	MV093021	202109 320-53800-34500						MAURICE NORMAN VILSAINT	*	6,045.00	6,045.00 004838
10/06/21	00048	10/01/21	2110-003	202110 320-53800-47200						TRAFFIC SIGNAL MNT OCT21	*	218.00	218.00 004839
10/06/21	00056	10/01/21	65832	202110 320-53800-46200						TRAFFIC ENGINEERING & MANAGEMENT	*	11,548.58	11,548.58 004840
10/13/21	00049	10/01/21	220	202110 310-51300-34000						WEBER ENVIRONMENTAL SERVICES	*	3,050.25	3,050.25 004841
10/01/21	220	202110 310-51300-35200									*	116.67	116.67 004842
10/01/21	220	202110 310-51300-35100									*	150.00	150.00 004843
10/01/21	220	202110 310-51300-51000									*	.33	.33 004844
10/01/21	220	202110 310-51300-42000									*	5.83	5.83 004845
10/01/21	220	202110 310-51300-42500									*	3.15	3.15 004846
10/13/21	00104	10/01/21	83906	202110 310-51300-54000						GOVERNMENTAL MANAGEMENT SERVICES	*	175.00	175.00 004847
10/13/21	00105	10/11/21	44480	202110 320-53800-12000						DEPARTMENT OF ECONOMIC OPPORTUNITY	*	12,299.84	12,299.84 004848
10/22/21	00004	9/21/21	42841622	202109 310-51300-48000						RIDA ASSOC. LIMITED PARTNERSHIP	*	233.75	233.75 004849
10/28/21	00047	10/15/21	1018775	202110 320-53800-46900						ORLANDO SENTINEL	*	935.00	935.00 004850
										CLARKE ENVIRONMENTAL MOSQUITO MGMT			
										CHMP CHAMP GATE			
										TVISCARRA			

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
10/28/21	00022	10/25/21	25341A	202110	320	53800	46800		FOUNTAIN BOWL CLEAN OCT21	*	75.00	
									FOUNTAIN DESIGN GROUP, INC.			75.00 004846
10/28/21	00056	10/27/21	66045	202110	320	53800	35100		RPR CG EXT/LEGEND MAIN LN	*	4,380.86	
									WEBER ENVIRONMENTAL SERVICES			4,380.86 004847
11/03/21	00003	10/26/21	7-545-27	202110	310	51300	42000		DELIVERY 10/19/21	*	32.40	
									FEDEX			32.40 004848
11/03/21	00043	10/21/21	26529	202110	320	53800	49100		12-3x5' CG CUSTOM FLAGS	*	669.39	
									FLAG WORLD, INC			669.39 004849
11/03/21	00139	10/31/21	MV103121	202110	320	53800	34500		SECURITY DETAIL OCT21	*	4,875.00	
									MAURICE NORMAN VILSAINT			4,875.00 004850
11/03/21	00105	11/01/21	44501	202111	320	53800	12000		ONSITE SERVICES NOV21	*	12,299.84	
									RIDA ASSOC. LIMITED PARTNERSHIP			12,299.84 004851
11/03/21	00048	11/01/21	2111-003	202111	320	53800	47200		TRAFFIC SIGNAL MNT NOV21	*	218.00	
									TRAFFIC ENGINEERING & MANAGEMENT			218.00 004852
11/03/21	00056	11/01/21	66062	202111	320	53800	46200		LANDSCAPE MAINT NOV21	*	11,548.58	
									WEBER ENVIRONMENTAL SERVICES			11,548.58 004853
11/09/21	00049	11/01/21	221	202111	310	51300	34000		MANAGEMENT FEES NOV21	*	3,050.25	
									WEBSITE ADMIN NOV21	*	116.67	
									INFORMATION TECH NOV21	*	150.00	
									OFFICE SUPPLIES	*	.36	
									POSTAGE	*	6.36	
									GOVERNMENTAL MANAGEMENT SERVICES			3,323.64 004854
11/10/21	00026	11/01/21	612997	202111	320	53800	46800		WATER MGMT SERVICES NOV21	*	470.00	
									THE LAKE DOCTORS, INC.			470.00 004855
									CHMP CHAMP GATE			
									TVISCARRA			

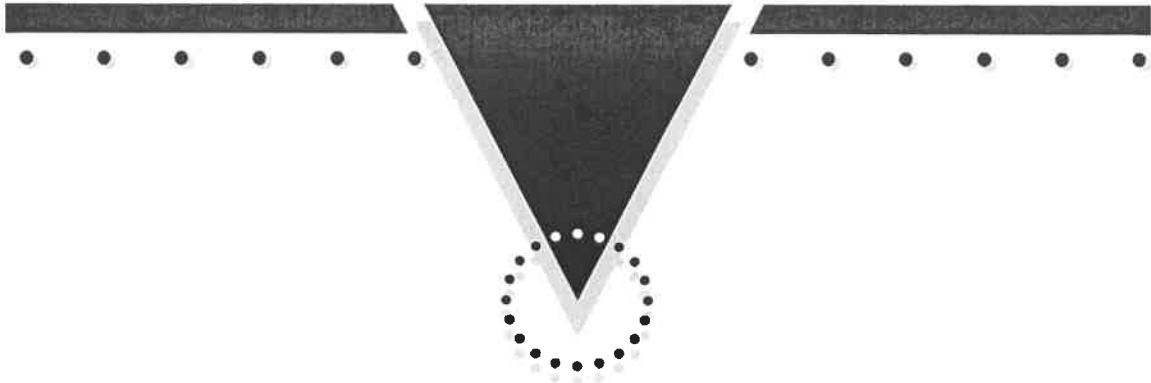
*** CHECK DATES 07/19/2021 - 12/06/2021 ***
 CHAMPIONS GATE - GENERAL FUND
 BANK A CHAMPIONS GATE CDD

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
11/18/21	00047	11/15/21	1018922	202111	320-53800-46900			CLARKE ENVIRONMENTAL MOSQUITO MGMT	*	935.00	935.00 004856
11/18/21	00030	11/02/21	17689	202110	310-51300-31500			MOSQUITO MGMT SERV NOV21	*	901.50	901.50 004857
11/18/21	00095	11/10/21	5280903	202110	310-51300-31100			ALL RITE NOT/INTERSECT	*	93.75	93.75 004858
11/18/21	00146	10/14/21	93480902	202110	320-53800-53100			CLARK & ALBAUGH, LLP	*	1,032.12	1,032.12 004859
11/18/21	00056	11/17/21	66225	202110	320-53800-35100			REV.CORTLAND PROJ/LDSCP	*	1,894.87	1,894.87 004860
12/02/21	00022	11/24/21	25597A	202111	320-53800-46800			HANSON, WALTER & ASSOCIATES, INC.	*	75.00	75.00 004861
12/02/21	00139	11/30/21	MW113021	202111	320-53800-34500			TRICOR DIRECT INC DBA SETON	*	1,950.00	1,950.00 004862
12/02/21	00048	11/30/21	2111-028	202111	320-53800-47200			RPR MAINLINE/RPLC VLV/HDS	*	708.00	708.00 004863
12/02/21	00056	12/01/21	66268	202112	320-53800-46200			WEBER ENVIRONMENTAL SERVICES	*	218.00	218.00 004864
								FOUNTAIN BOWL CLEAN NOV21			
								FOUNTAIN DESIGN GROUP, INC.			
								MAURICE NORMAN VILSAINT			
								HOOK/UNHOOK GENERATOR WIR			
								TRAFFIC SIGNAL MNT DEC21			
								TRAFFIC ENGINEERING & MANAGEMENT			
								LANDSCAPE MAINT DEC21			
								WEBER ENVIRONMENTAL SERVICES			

TOTAL FOR BANK A 213,502.95
 TOTAL FOR REGISTER 213,502.95

CHMP CHAMP GATE TVISCARRA

SECTION 2



**ChampionsGate
Community Development District**

**Unaudited Financial Reporting
November 30, 2021**



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2	<u>General Fund Income Statement</u>
3	<u>Capital Projects Income Statement</u>
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5	<u>Assessment Receipt Schedule</u>

CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT
Balance Sheet - All Fund Types and Accounts Groups
November 30, 2021

	Governmental Fund Types		Totals 2022
	General Fund	Capital Projects Fund	
<u>ASSETS</u>			
<u>Cash</u>			
Operating Account	\$201,560	---	\$201,560
Capital Reserves	---	\$169,866	\$169,866
State Board of Administration	---	\$551,642	\$551,642
TOTAL ASSETS	\$201,560	\$721,508	\$923,067
<u>LIABILITIES</u>			
Accounts Payable	\$2,733	---	\$2,733
<u>Fund Equity and Other Credits</u>			
Restricted for Debt Service	---	---	---
Assigned for Capital Projects	---	\$721,508	\$721,508
Unassigned	\$198,827	---	\$198,827
TOTAL LIABILITIES & FUND EQUITY & OTHER CREDITS	\$201,560	\$721,508	\$923,067

ChampionsGate

Community Development District

General Fund

Statement of Revenues & Expenditures
For Period Ending November 30, 2021

Revenues:

	General Fund Budget	Prorated Budget Thru 11/30/21	Actual Thru 11/30/21	Variance
Special Assessments	\$729,046	\$84,205	\$84,205	\$0
Total Revenues	\$729,046	\$84,205	\$84,205	\$0

Expenditures:

Administrative

Supervisors Fees	\$6,000	\$1,000	\$0	\$1,000
FICA Expense	\$459	\$77	\$0	\$77
Engineering	\$10,000	\$1,667	\$94	\$1,573
Attorney	\$22,500	\$3,750	\$902	\$2,849
Annual Audit	\$4,000	\$0	\$0	\$0
Management Fees	\$36,603	\$6,101	\$6,101	\$0
Information Technology	\$1,800	\$300	\$300	\$0
Website Administration	\$1,400	\$233	\$233	(\$0)
Collection Agent	\$5,000	\$5,000	\$5,000	\$0
Telephone	\$100	\$17	\$0	\$17
Postage	\$1,500	\$250	\$45	\$205
Insurance	\$12,250	\$12,250	\$11,507	\$743
Printing & Binding	\$1,000	\$167	\$3	\$164
Legal Advertising	\$2,500	\$417	\$0	\$417
Other Current Charges	\$250	\$42	\$99	(\$58)
Property Appraiser Fee	\$400	\$67	\$0	\$67
Property Taxes	\$50	\$8	\$0	\$8
Office Supplies	\$250	\$42	\$1	\$41
Dues, Licenses, Subscriptions	\$175	\$175	\$175	\$0
Total Administrative	\$106,237	\$31,560	\$24,459	\$7,101

Maintenance

Property Insurance	\$24,850	\$24,850	\$25,405	(\$555)
Landscape Maintenance Contract	\$139,583	\$23,264	\$23,097	\$167
Landscape Miscellaneous	\$8,000	\$1,333	\$0	\$1,333
Irrigation System/Maintenance	\$25,000	\$4,167	\$6,276	(\$2,109)
Lakes/Fountains	\$13,200	\$2,200	\$1,090	\$1,110
Lighting	\$8,000	\$1,333	\$0	\$1,333
Miscellaneous	\$4,465	\$744	\$669	\$75
Painting Public Areas	\$600	\$100	\$0	\$100
Traffic Signals	\$10,000	\$1,667	\$1,144	\$523
Sidewalks	\$10,000	\$1,667	\$0	\$1,667
Signage	\$6,000	\$1,000	\$1,032	(\$32)
Trash Removal	\$5,250	\$875	\$983	(\$108)
Electric	\$52,000	\$8,667	\$4,064	\$4,603
Water/Sewer	\$500	\$83	\$28	\$56
Security	\$35,000	\$5,833	\$6,825	(\$992)
Onsite Management	\$147,600	\$24,600	\$24,600	\$0
Mosquito Control	\$7,600	\$1,870	\$1,870	\$0
Transfer Out - Capital Reserve	\$125,161	\$125,161	\$125,161	\$0
Total Maintenance	\$622,809	\$229,414	\$222,244	\$7,170

Total Expenditures	\$729,046	\$260,974	\$246,703	\$14,272
Excess Revenues (Expenditures)	\$0	(\$162,498)		
Fund Balance - Beginning	\$0		\$361,324	
Fund Balance - Ending	\$0		\$198,827	

ChampionsGate
Community Development District

Capital Projects Fund
Statement of Revenues & Expenditures
For Period Ending November 30, 2021

	Capital Reserves Budget	Prorated Budget Thru 11/30/21	Actual Thru 11/30/21	Variance
<u>Revenues:</u>				
Transfer In	\$125,161	\$125,161	\$125,161	\$0
Interest	\$750	\$125	\$91	(\$34)
Total Revenues	\$125,911	\$125,286	\$125,252	(\$34)
<u>Expenditures:</u>				
Contingency	\$0	\$0	\$75	(\$75)
Capital Projects - Other	\$100,000	\$16,667	\$0	\$16,667
Total Expenditures	\$100,000	\$16,667	\$75	\$16,591
 Excess Revenues (Expenditures)	 \$25,911		 \$125,177	
 Fund Balance - Beginning	 \$612,274		 \$596,331	
 Fund Balance - Ending	 \$638,185		 \$721,508	

ChampionsGate CDD

	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sept-22	Total
Revenues:													
Special Assessments	\$0	\$84,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$84,205
Total Revenues	\$0	\$84,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$84,205
Expenditures:													
Administrative													
Supervisors Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FICA Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94
Attorney	\$802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$902
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fees	\$3,050	\$3,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,101
Information Technology	\$150	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
Website Administration	\$117	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$233
Collection Agent	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$38	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44
Insurance	\$11,507	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,507
Printing & Binding	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$48	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99
Property Appraiser Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1
Dues, Licenses, Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Total Administrative	\$21,064	\$3,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,439
Maintenance													
Property Insurance	\$25,405	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,405
Landscape Maintenance Contract	\$11,549	\$11,549	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,097
Landscape Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Infiltration System/Maintenance	\$6,276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,276
Lakes/Fountains	\$545	\$545	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,090
Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous	\$669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$669
Painting Public Areas	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Traffic Signals	\$218	\$926	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,144
Sidewalks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Signage	\$1,032	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,032
Trash Removal	\$467	\$466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$933
Electric	\$2,215	\$1,849	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,064
Water/Sewer	\$16	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
Security	\$4,875	\$1,950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,825
Onsite Management	\$12,300	\$12,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,600
Mosquito Control	\$935	\$935	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,870
Transfer Out - Capital Reserve	\$0	\$125,161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,161
Total Maintenance	\$6,522	\$155,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$222,244
Total Income	\$87,606	\$159,097	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,603
Total Expenditures	\$87,606	\$159,097	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,603
Excise Revenues (Expenditures)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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