

*ChampionsGate Community  
Development District*

*Agenda*

*February 12, 2024*

# AGENDA

# *ChampionsGate*

## *Community Development District*

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219 E. Livingston Street, Orlando, Florida 32801

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

February 5, 2024

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, February 12, 2012, 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 December 11, 2023 Meeting
4. Ratification of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2023
5. Consideration of FDOT Right of Way Acquisition Documents - 1581 Berwick Drive (Parcel 800)
  - A. Quit Claim Deed
  - B. Subordination Agreement
6. Staff Reports
  - A. Attorney
  - B. Engineer
    - i. Review of CIP Information
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
  - D. On-Site Manager's Report
7. Other Business
8. Supervisor's Requests
9. Adjournment

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

Sincerely,

A handwritten signature in black ink, appearing to read "J.M. Showe", with a stylized flourish extending from the end.

Jason M. Showe  
District Manager

Cc: Scott Clark, District Counsel  
Mark Vincuntonis, District Engineer  
Yvonne Shouey, On-Site Manager  
Evan Fracasso, 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, December 11, 2023 at 2:00 p.m. at the offices of RIDA Development, 8390 ChampionsGate Boulevard, Suite 104, ChampionsGate, Florida.

Present and constituting a quorum were:

Lee Dawson	Chairman
Elizabeth Allen	Assistant Secretary
Darlene Clevenger	Assistant Secretary
Douglas Cady	Assistant Secretary

Also present were:

Jason Showe	District Manager
Scott Clark	District Counsel
Pete Glasscock	District Engineer
Marc Reicher	RIDA Associates
Evan Fracaso	RIDA Associates

**FIRST ORDER OF BUSINESS**

**Roll Call**

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

**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 September 11, 2023 Meeting**

On MOTION by Ms. Allen seconded by Mr. Dawson with all in favor the minutes of the September 11, 2023 meeting were approved as presented.
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**FOURTH ORDER OF BUSINESS**

**Consideration of Proposals**

**A. Proposals for Striping of Secondary CDD Roads**

Mr. Fracaso stated the first proposal is for striping Legends, Berwick and Laura Lane and we received two proposals one from Fausnight for \$26,310 and one from ABC Paving in the amount of \$25,072.

On MOTION by Mr. Dawson seconded by Ms. Clevenger with all in favor the contract for the thermoplastic striping was awarded to ABC Paving in the amount of \$25,072.

**B. Allstate Lighting**

Mr. Fracaso stated two lights were taken out, one along hole no. 8 and I caught that right after it happened and I have the insurance information and have filed a claim on that. I have a proposal from Allstate Lighting to replace that pole light for \$7,310 that will be reimbursed from insurance. We have in stock extra pole lights ordered prior to need and we will replace that from our stock and replenish our stock when the new one comes in.

For the pole light at the entrance to Bella Trae that was a hit and run. At the very north end of Masters on the right side of the road is the last pole light. The underground electric got cut and it is the only pole that sits in front of residential property and we are going to take that pole light and abandon that location and relocate that pole light to the entrance of Bella Trae and that will be time and materials around \$2,000.

This will all be done by the end of the month.

On MOTION by Mr. Dawson seconded by Mr. Cady with all in favor the proposal from Allstate Lighting to replace one pole light in the amount of \$7,310 was approved.

**C. GSISigns for Directional Signage**

Mr. Fracaso stated you have a proposal from GSISigns to replace the remaining sign panels on all the directional monument signage along ChampionsGate, a total of four different monument signs with a total cost of \$3,238.

On MOTION by Mr. Dawson seconded by Mr. Cady with all in favor the proposal from GSISigns, LLC in the amount of \$3,238 was approved.

**D. Cascade Fountains for Replacement Fountain Motor**

Mr. Fracaso stated I had Cascade Fountain pull the fountain on the I-4 exit ramp because that was the one that sat in storage during construction and we wanted to verify if the motor was functioning and the motor is bad. A new motor is \$5,900, to replace the pump and cable is another \$3,300, change it to an LED system is \$1,884, lens gasket, lights another \$850 and the new jet for a grand total of \$13,578. If we wanted to buy that same system again it would be \$17,210 that would also have a 3-year warranty. I still do not have my directional bore completed underneath ChampionsGate. I don't want to move to do anything they are proposing to do with that I-4 westbound exit until I get everything up and running with the I-4 westbound entrance then we can determine what we want to do going forward.

On MOTION by Ms. Allen seconded by Ms. Clevenger with all in favor the proposal from Cascade Fountains in the amount of \$17,210 for a new fountain was approved.
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Mr. Fracaso stated Mr. Clark and I have been working with Toho and their contractor to replace the force main sewer from Wendy's all the way to the wetlands area. The only thing Toho will be contracting is traffic for their MOT plan. They are looking for a release to commence their work from the CDD for the repair of the force main. As our stipulation for the force main repair, no lane closures are to happen during the day, any lane closures would be from 10 p.m. to 5 a.m. They will be working during the day and will close down the sidewalk this side of ChampionsGate all the way to Tropical Escape because this will be the far end of their directional bore pit. The other directional bore pit will be in front of the lift station by Wendy's. They think it will be about 60-90 days once they start boring. They will grout in place the old pipe and abandon it. It will be out to bid in January and start work in March and be done in June.

Ms. Allen asked is there an agreement we have to have reviewed?

Mr. Clark stated I have recommended that we utilize the right of way utilization agreement as we did with Duke and on the apartment project. They are going deep and we need to make sure we are covered if they break something.

Mr. Fracaso stated on Pete's report on the ADA sidewalks we were able to go through and grind all those inhouse. There were a few I was not happy with what our team was able to do and they will go back out to work on the slope a little bit. We are in compliance and no longer have that 1/4 inch.

FDOT's legal entity sent the release for the CDD for the interest in the car wash.

Mr. Showe stated when I talked to her, I told her we don't own the property, we have no interest in it, I don't know what we are releasing because the CDD doesn't own it.

Mr. Fracaso stated it may be releasing that piece of property from the CDD.

Mr. Showe stated we can't do that.

Mr. Clark stated we don't have anything to release.

## **FIFTH ORDER OF BUSINESS**

### **Consideration of Data Sharing and Usage Agreement with the Osceola County Property Appraiser**

On MOTION by Mr. Dawson seconded by Mr. Cady with all in favor the data sharing and usage agreement with the Osceola County Property Appraiser was approved.

## **SIXTH ORDER OF BUSINESS**

### **Staff Reports**

#### **A. Attorney**

Mr. Clark stated we prepared the contracts that were approved at the last meeting and they have gone out. Since the last meeting I did have some conversations with an attorney for DOT regarding the electrical issue, it is floating their shop now, nothing definitive at this point.

#### **B. Engineer**

##### **i. Presentation of Annual Engineer's Report**

Mr. Glasscock stated there is a structure and this will be repair no. 3 but it is usually the delivery supply trailers that come in and cut the corner and run over the inlet which has happened again. It needs to be replaced sooner than later. Evan and I went through together and the only other things we talked about is the pond maintenance, particularly behind the commercial centers. The trash in the ponds needs to be picked up. Vegetation needs to be cut back from some of the outfall structures.

ChampionsGate Boulevard is coming to the end of its repaved life. We are close to 13 or 14 years since we repaved it. I'm starting to see signs of stress and over the past five years we gained a lot of commercial businesses that create different traffic patterns.

#### **C. Manager**

##### **i. Approval of Check Register**

Mr. Showe presented the check register from September 1, 2023 through November 30, 2023 in the amount of \$184,930.00.

On MOTION by Ms. Clevenger seconded by Ms. Allen with all in favor the check register was approved.

**ii. Balance Sheet and Income Statement**

A copy of the financials was included in the agenda package. There was no Board action required.

**D. Onsite Manager's Report**

This report taken up earlier in the meeting.

**SEVENTH ORDER OF BUSINESS**

**Other Business**

There being no comments, the next item followed.

**EIGHTH ORDER OF BUSINESS**

**Supervisor's Requests**

Ms. Allen stated I would like clarification on the mandatory ethics training.

Mr. Showe stated I don't have the information yet, the trigger for training is January 1, 2024.

Mr. Clark stated by the time we meet in February we will have the information for the board on where to get that training.

Mr. Showe stated this would be training specific to special district board members.

Mr. Glasscock stated as you drive up and down ChampionsGate Boulevard look at the intersections and see if you love them. There was a discussion last time about leaving them the way they are now with the brick look or not. I think we modified them a little bit but kept the look as they are now.

Mr. Reicher stated we want to have something with a pattern.

**NINTH ORDER OF BUSINESS**

**Audience Comments**

There being no comments, the next item followed.

**TENTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Dawson seconded by Ms. Clevenger with all in favor the meeting adjourned at 3:25 p.m.
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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION IV





# 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](http://www.graucpa.com)

October 12, 2023

Board of Supervisors  
ChampionsGate Community Development District  
219 East 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, 2023. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of ChampionsGate Community Development District as of and for the fiscal year ended September 30, 2023. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2023 audit.

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

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

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

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

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

## Audit Objectives

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

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

**Examination Objective**

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

**Other Services**

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

**Management Responsibilities**

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

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

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

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

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

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

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

**Audit Procedures—General**

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

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

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

**Audit Procedures—Internal Control**

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

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

**Audit Procedures—Compliance**

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

**Engagement Administration, Fees, and Other**

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

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

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

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

Our fee for these services will not exceed \$3,500 for the September 30, 2023 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

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

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

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

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

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

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

Very truly yours,


Grau & Associates



Antonio J. Grau

**RESPONSE:**

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

By:  \_\_\_\_\_

Title: **District Manager** \_\_\_\_\_

Date: **10/12/23** \_\_\_\_\_



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



Peer Review  
Program

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

**March 17, 2023**

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

**Dear Antonio Grau:**

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

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee

850.224.2727, x5957

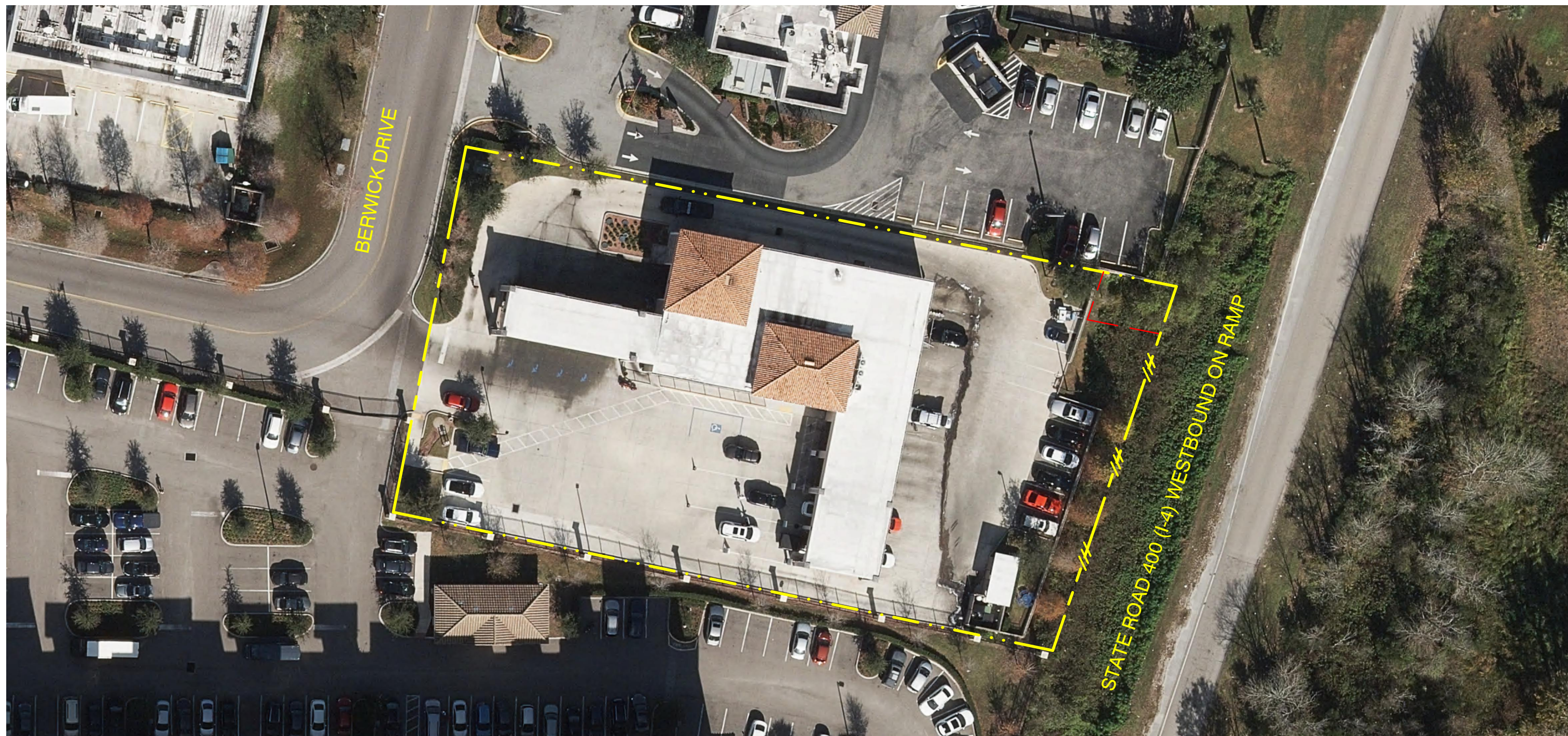
cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

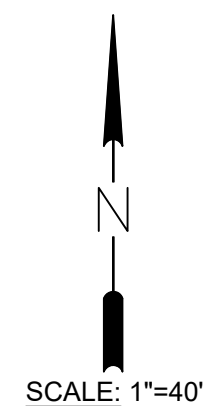
Review Number: 594791

## SECTION V





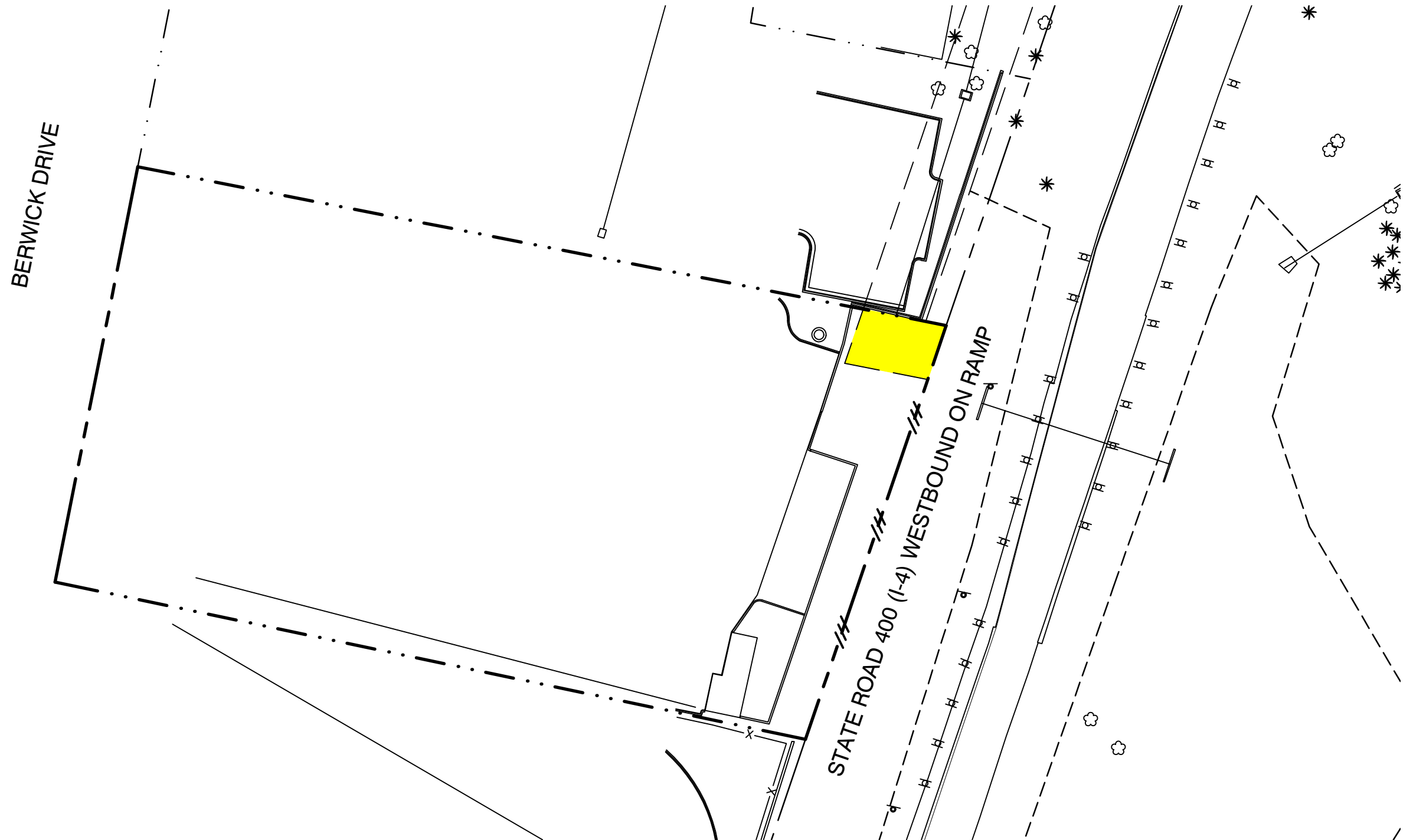
BEFORE ACQUISITION  
STATE ROAD NO. 400 (I-4)  
RDU HOLDING, L.L.C.  
PARCEL 800




**LMA**  
Landon, Moree & Associates, Inc.  
Civil & Environmental Engineers - Planners - Surveyors  
31622 U.S. 19 North Palm Harbor, Florida 34684  
Phone: (727) 789-5010, Fax: (727) 787-4394  
Toll Free: (800) 262-7960, [WWW.LMAENGR.Com](http://WWW.LMAENGR.Com)

LMA JOB #: 800-01.800





BEFORE ACQUISITION  
STATE ROAD NO. 400 (I-4)  
RDU HOLDING, L.L.C.  
PARCEL 800

 PARCEL 800  
PERPETUAL DRAINAGE EASEMENT

PARENT TRACT: 42,689 S.F./0.980 AC.  
PARCEL 800: 597 S.F./0.014 AC.  
REMAINDER: 42,689 S.F./0.980 AC.

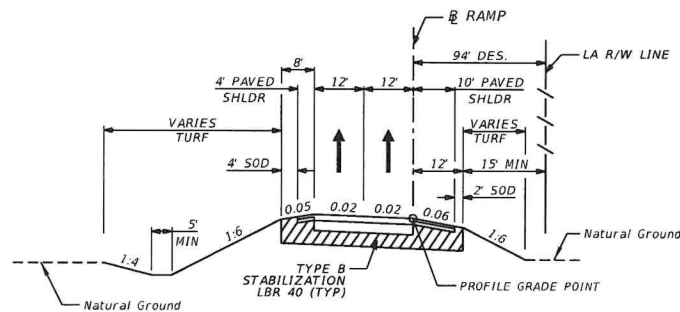
**LMA**  
Landon, Moree & Associates, Inc.  
Civil & Environmental Engineers - Planners - Surveyors  
31622 U.S. 19 North Palm Harbor, Florida 34684  
Phone: (727) 789-5010, Fax: (727) 787-4394  
Toll Free: (800) 262-7960, [WWW.LMAENGR.Com](http://WWW.LMAENGR.Com)

SCALE: 1"=40'

LMA JOB #: 800-01.800







**TYPICAL SECTION #6**  
SR 400 (I-4) TWO LANE RAMPS

**EXISTING RAMP LANES \***

MILL 2.25" AND RESURFACE WITH  
TYPE SP STRUCTURAL COURSE (TRAFFIC C) (1.5")  
AND FRICTION COURSE FC-5 ( $\frac{3}{8}$ ") (PG 76-22)

**NEW CONSTRUCTION (LOW ESAL)**

OPTIONAL BASE GROUP 09 WITH  
TYPE SP STRUCTURAL COURSE (TRAFFIC C) (4") (PG 76-22) IN TOP LAYER  
AND FRICTION COURSE FC-5 ( $\frac{3}{8}$ ") (PG 76-22)

**NEW CONSTRUCTION (HIGH ESAL)**

OPTIONAL BASE GROUP 12 WITH  
TYPE SP STRUCTURAL COURSE (TRAFFIC E) (3.5")  
AND TYPE SP STRUCTURAL COURSE (TRAFFIC E) (2") (PG 76-22) IN TOP LAYERS  
AND FRICTION COURSE FC-5 ( $\frac{3}{8}$ ") (PG 76-22)

**EXISTING RAMP SHOULDER PAVEMENT\***

MILL 1.5" AND RESURFACE WITH  
TYPE SP STRUCTURAL COURSE (TRAFFIC C) (1.5")

**SHOULDER PAVEMENT (LOW ESAL)**

OPTIONAL BASE GROUP 03 WITH  
TYPE SP STRUCTURAL COURSE (TRAFFIC C) (2")

**SHOULDER PAVEMENT (HIGH ESAL)**

OPTIONAL BASE GROUP 09 WITH  
TYPE SP STRUCTURAL COURSE (TRAFFIC C) (2")

**TRAFFIC DATA**

ESTIMATED OPENING YEAR = 2020 AADT = 15,310  
ESTIMATED DESIGN YEAR = 2040 AADT = 20,950  
K = 7.4% D = 100% T = 28.5% (24 HOUR)  
DESIGN HOUR T = 14.25%

RAMP	STATION RANGE	MOVEMENT	DESIGN SPEED (MPH)
A1_532	300+00.00 - 311+85.34	EB 532 TO WB_14_GUL	25-50
B2_532	20+00.00-22+53.88	EB_14_GUL TO WB_532	25
C1_532	503+38.02 - 520+40.85	WB_532 TO EB_14_GUL	25-50
D2_532	40+00.00 - 42+09.34	WB_14_GUL TO EB_532	25
A1_429	100+00.00 - 119+95.18	SB_429 TO 14_WB_GUL	50
A3_429	311+68.78 -315+74.81	SB_429 TO 14_EB_GUL	50
B1_429	423+43.51 - 425+73.53	EB_14_GUL TO NB_429	50
D1_WD	1018+55.00 - 1024+63.86	WBCD_WD TO WB_WD	40
A1_417	300+00.00 - 311+44.84	SB_417 TO WBCD_WD	50
A1_417	326+43.00 - 328+66.66	SB_417 TO WBCD_WD	50
A1_417	333+34.05 - 370+84.60	SB_417 TO WBCD_WD	50
B1_417	500+00.00 - 512+27.50	EBCD_WD TO NB_417	60
B1_417	524+28.44 - 567+43.18	EBCD_WD TO NB_417	60
A2_530	407+90.00 - 446+74.19	EB_530 TO EB_14_GUL	50
A2_530	455+00.00 - 462+60.20	EB_530 TO EB_14_GUL	50
B1_530	600+00.00 - 617+57.59	EB_14_GUL TO EB_530	50
D1_OP	1013+51.35 - 1020+12.12	WB_14_GUL TO WB_OP	40

RAMP	STATION RANGE	MOVEMENT	DESIGN SPEED (MPH)
C3_WD	900+00.00-928+13.68	EB_WD TO EBCD_WD	30-50
D1_530	1057+00.00-1068+12.70	WB_14_GUL TO WB_530	50

\* SEE PLANS FOR MILLING AND RESURFACING LIMITS

REVISIONS				AECOM TECHNICAL SERVICES, Inc. 150 North Orange Avenue, Suite 200 Orlando, FL 32801 T 407.843.6552 F 407.836.1788 Certificate of Authorization No. 8115 www.aecom.com	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION			2 LANE RAMP TYPICAL SECTION	SHEET NO. 47
DATE	DESCRIPTION	DATE	DESCRIPTION		ROAD NO.	COUNTY	FINANCIAL PROJECT ID		
					SR 400	OSCEOLA	431456-1-52-01		

robert.martini

7/26/2018

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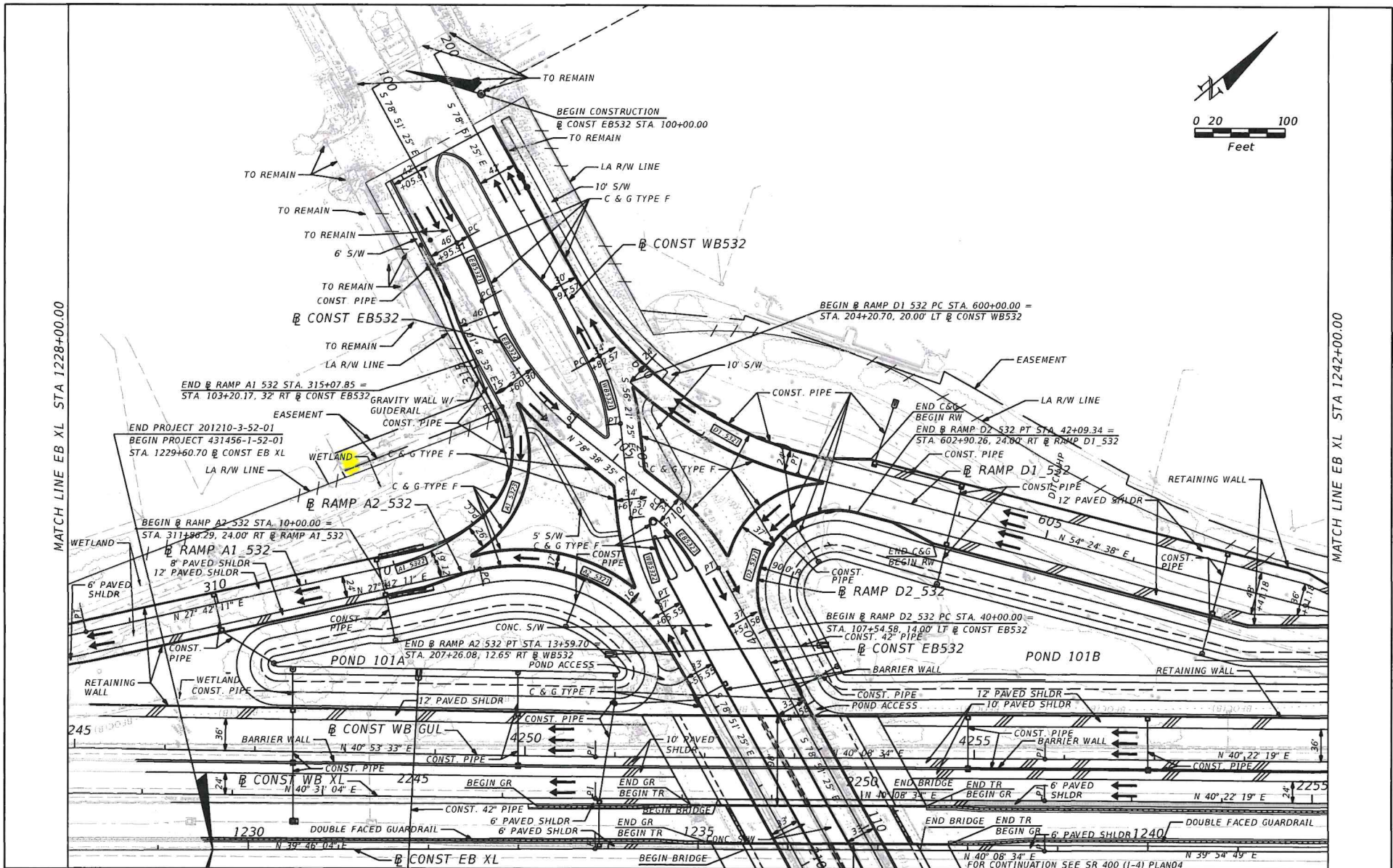
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PRELIMINARY: NOT FOR CONSTRUCTION







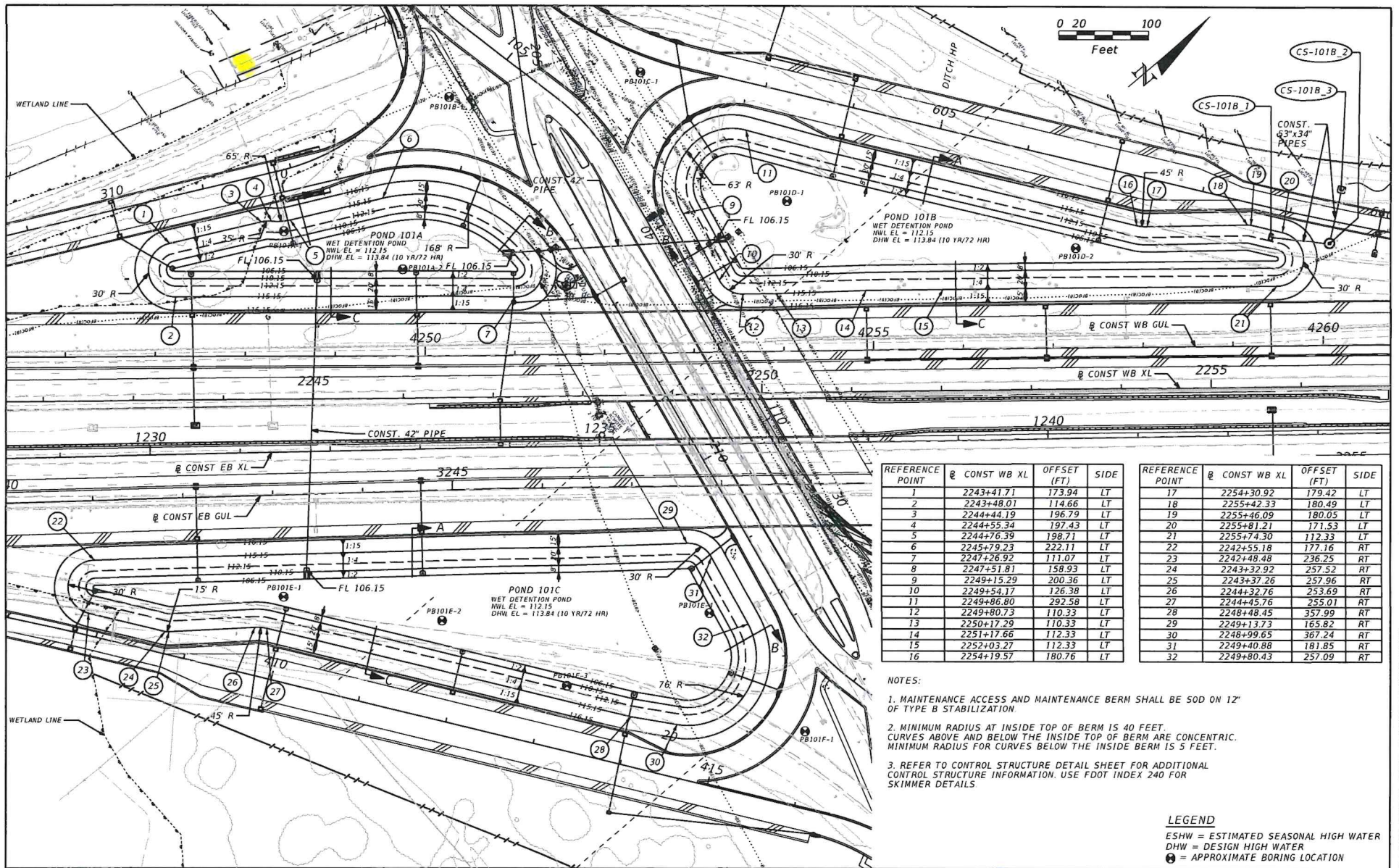


REVISIONS		DESCRIPTION		AECOM TECHNICAL SERVICES, Inc. 150 North Orange Avenue, Suite 200 Orlando, FL 32801 T 407.843.6552 F 407.830.1789 Certificate of Authorization No. 8115 www.aecom.com	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION		SR 400 (I-4) - PLAN 3	SHEET NO. 74
DATE	DESCRIPTION	DATE	DESCRIPTION		ROAD NO.	COUNTY		
					SR 400	OSCEOLA	431456-1-52-01	

kristen.jones 12/31/2018 2:51:22 PM c:\pwworking\aecom\_na\kristen.jones\dms28244\PLANRD03.dgn

PRELIMINARY: NOT FOR CONSTRUCTION





REFERENCE POINT	@ CONST WB XL	OFFSET (FT)	SIDE
1	2243+41.71	173.94	LT
2	2243+48.01	114.66	LT
3	2244+44.19	196.79	LT
4	2244+55.34	197.43	LT
5	2244+76.39	198.71	LT
6	2245+79.23	222.11	LT
7	2247+26.92	111.07	LT
8	2247+51.81	158.93	LT
9	2249+15.29	200.36	LT
10	2249+80.73	126.38	LT
11	2249+86.80	292.58	LT
12	2249+80.73	110.33	LT
13	2250+17.29	110.33	LT
14	2251+17.66	112.33	LT
15	2252+03.27	112.33	LT
16	2254+19.57	180.76	LT

REFERENCE POINT	@ CONST WB XL	OFFSET (FT)	SIDE
17	2254+30.92	179.42	LT
18	2255+42.33	180.49	LT
19	2255+46.09	180.05	LT
20	2255+81.21	171.53	LT
21	2255+74.30	112.33	LT
22	2242+55.18	172.16	RT
23	2242+48.48	236.25	RT
24	2243+32.92	257.52	RT
25	2243+37.26	257.96	RT
26	2244+32.76	253.69	RT
27	2244+45.76	255.01	RT
28	2248+48.45	357.99	RT
29	2249+13.73	165.82	RT
30	2248+99.65	367.24	RT
31	2249+40.88	181.85	RT
32	2249+80.43	257.09	RT

#### NOTES:

1. MAINTENANCE ACCESS AND MAINTENANCE BERM SHALL BE SOD ON 12" OF TYPE B STABILIZATION.
2. MINIMUM RADIUS AT INSIDE TOP OF BERM IS 40 FEET. CURVES ABOVE AND BELOW THE INSIDE TOP OF BERM ARE CONCENTRIC. MINIMUM RADIUS FOR CURVES BELOW THE INSIDE BERM IS 5 FEET.
3. REFER TO CONTROL STRUCTURE DETAIL SHEET FOR ADDITIONAL CONTROL STRUCTURE INFORMATION. USE FDOT INDEX 240 FOR SKIMMER DETAILS.

#### LEGEND

ESHW = ESTIMATED SEASONAL HIGH WATER  
 DIW = DESIGN HIGH WATER  
 B = APPROXIMATE BORING LOCATION

REVISIONS		DESCRIPTION	AECOM TECHNICAL SERVICES, Inc. 150 North Orange Avenue, Suite 200 Orlando, FL 32801 T 407.843.6552 F 407.836.1788 Certificate of Authorization No. 6115 www.aecom.com	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION		POND DETAIL PONDS 101A, 101B, 101C	SHEET NO. 425
DATE	DESCRIPTION			ROAD NO.	COUNTY	FINANCIAL PROJECT ID	
				SR 400	OSCEOLA	431456-1-52-01	

robert.martini

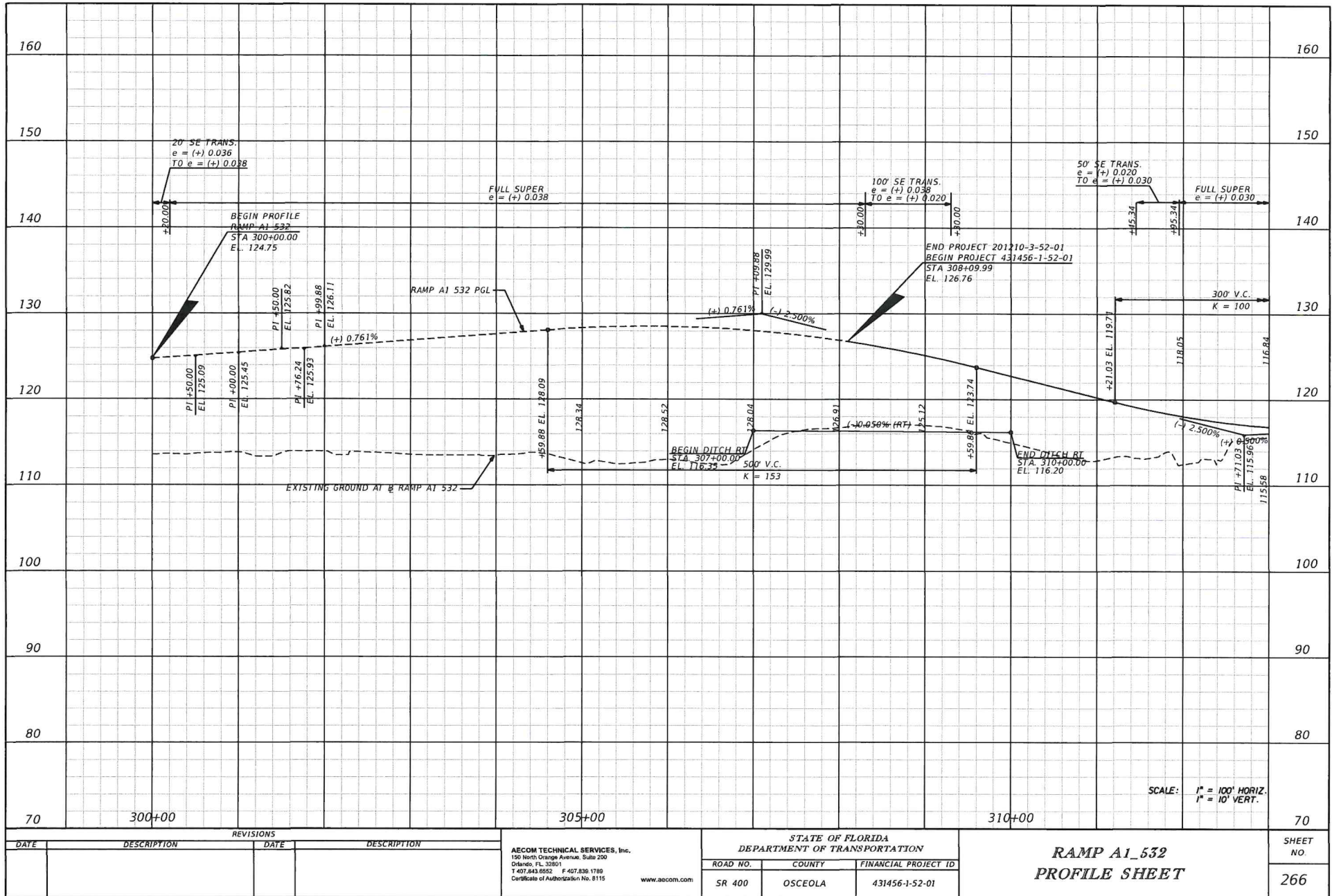
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PRELIMINARY: NOT FOR CONSTRUCTION





REVISIONS			
DATE	DESCRIPTION	DATE	DESCRIPTION

AECOM TECHNICAL SERVICES, Inc.  
150 North Orange Avenue, Suite 200  
Orlando, FL 32801  
T 407.843.6552 F 407.836.1789  
Certificate of Authorization No. 8115

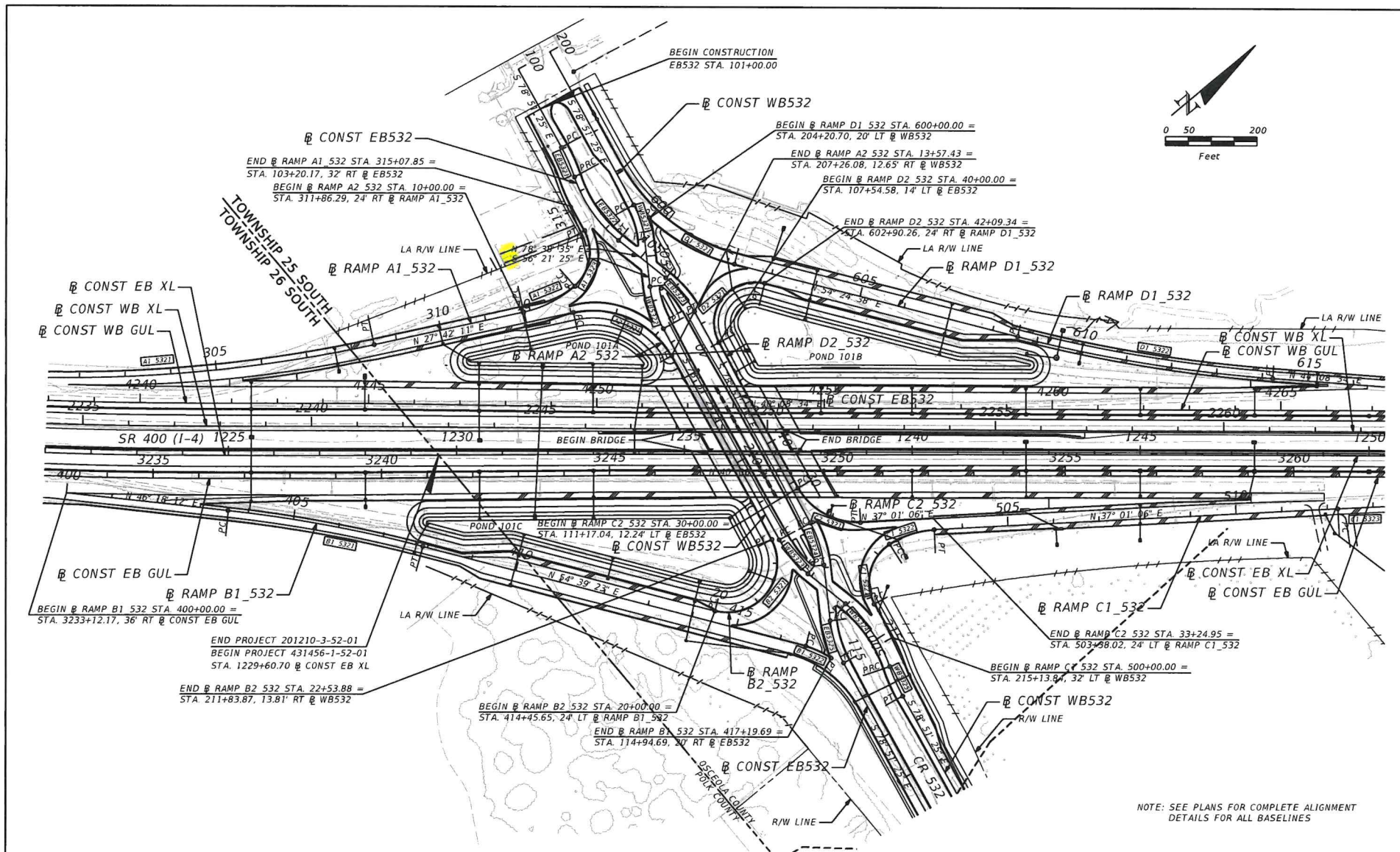
www.aecom.com

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION		
ROAD NO.	COUNTY	FINANCIAL PROJECT ID
SR 400	OSCEOLA	431456-1-52-01

## RAMP A1\_532 PROFILE SHEET

SHEET  
NO.  
266

PRELIMINARY: NOT FOR CONSTRUCTION



AECOM TECHNICAL SERVICES, Inc.  
150 North Orange Avenue, Suite 200  
Orlando, FL 32801  
T 407.843.6552 F 407.830.1789  
Certificate of Authorization No. 8115

www.aecom.com

robert.martini

3/27/2018

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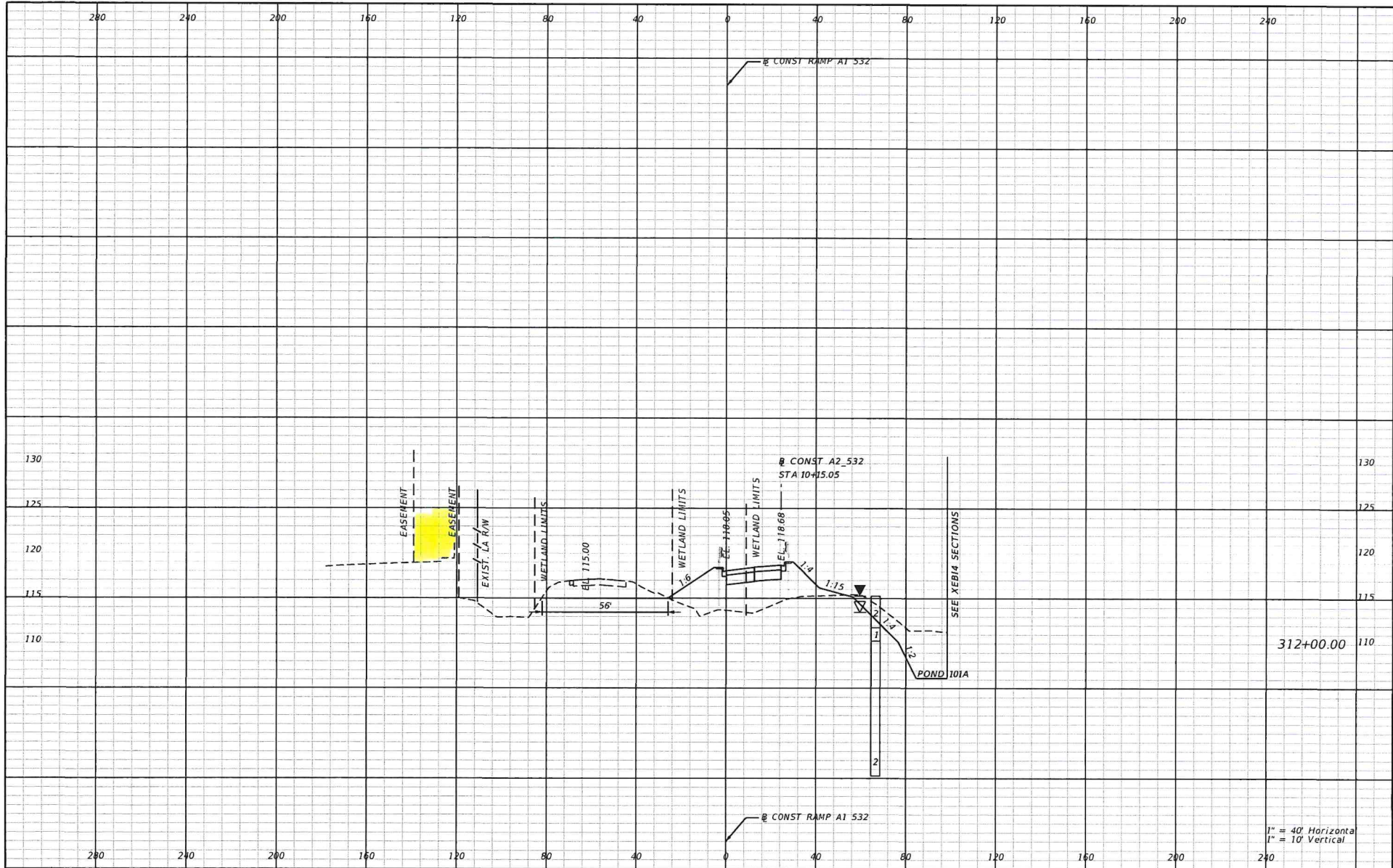
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SHEET  
NO.

412

PRELIMINARY: NOT FOR CONSTRUCTION





1" = 40' Horizontal  
1" = 10' Vertical

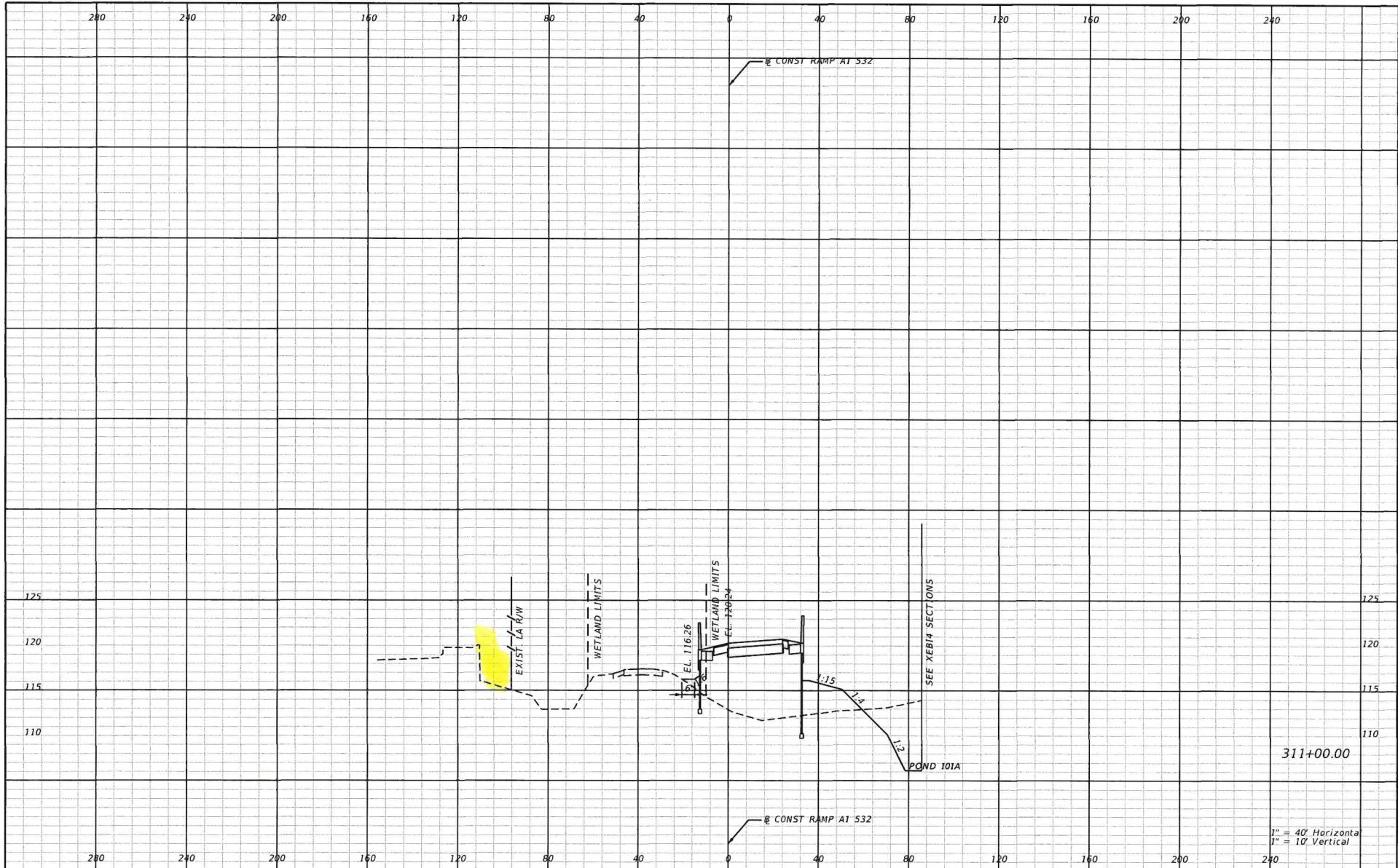
REVISIONS				AECOM TECHNICAL SERVICES, Inc. 150 North Orange Avenue, Suite 200 Orlando, FL 32801 T 407.843.6552 F 407.839.1799 Certificate of Authorization No. 8115 www.aecom.com	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION			<b>RAMP A1_532 CROSS SECTIONS</b>	SHEET NO.  982
DATE	DESCRIPTION	DATE	DESCRIPTION		ROAD NO.	COUNTY	FINANCIAL PROJECT ID		
					SR 400	OSCEOLA	431456-1-52-01		

PRELIMINARY: NOT FOR CONSTRUCTION





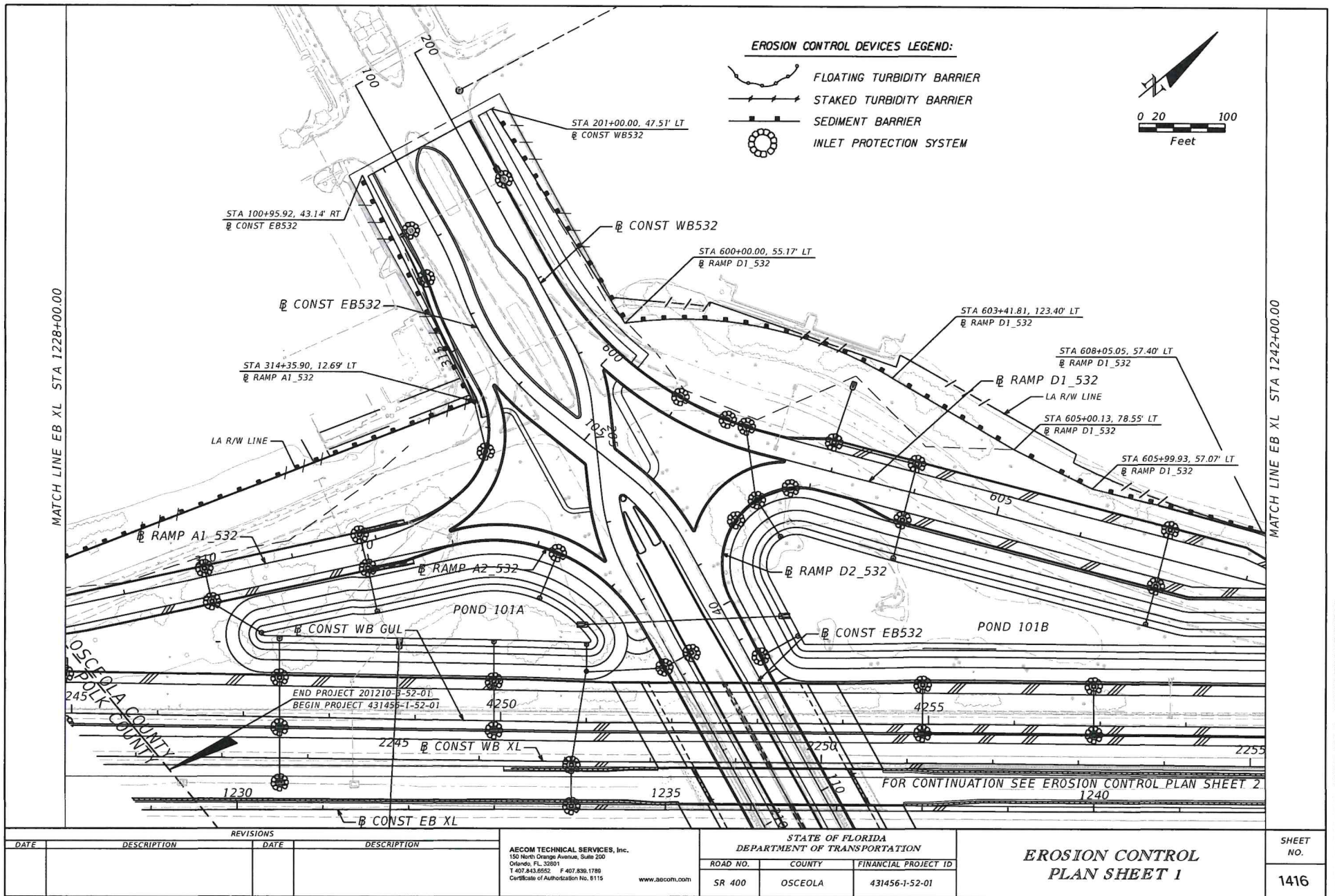




DATE		DESCRIPTION		REVISIONS		DATE		DESCRIPTION	

<b>AECOM TECHNICAL SERVICES, Inc.</b> 150 North Orange Avenue, Suite 200 Orlando, FL 32801 T 407.843.6552 F 407.836.1786 Certificate of Authorization No. 8115 www.aecom.com			<b>STATE OF FLORIDA</b> <b>DEPARTMENT OF TRANSPORTATION</b>			<b>RAMP A1_532</b> <b>CROSS SECTIONS</b>			<b>SHEET</b> <b>NO.</b>  <b>981</b>
<b>ROAD NO.</b> SR 400		<b>COUNTY</b> OSCEOLA	<b>FINANCIAL PROJECT ID</b> 431456-1-52-01						

PRELIMINARY: NOT FOR CONSTRUCTION



PRELIMINARY: NOT FOR CONSTRUCTION

# SECTION A



04-QCD02-08/01

October 12, 2023

This instrument prepared by

Tammy Mackey

Under the direction of

DANIEL L. MCDERMOTT, ATTORNEY

Department of Transportation

719 South Woodland Boulevard

DeLand, Florida 32720-6834

PARCEL NO. 800.05  
SECTION 92130  
F.P. NO. 431456-1  
STATE ROAD 400  
COUNTY Osceola

### QUITCLAIM DEED

THIS QUITCLAIM DEED, Made this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, by CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT, a unit of special purpose government created pursuant to Chapter 190, Florida Statutes, grantor, to the STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION, grantee: (wherever used herein the terms "grantor" and "grantee" include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of organizations.)

WITNESSETH: That the said grantor, for and in consideration of the sum of \$1.00 and other valuable considerations, receipt and sufficiency being hereby acknowledged, does hereby remise, release and quitclaim unto the said grantee forever, all right, title, interest, claim and demand, which said grantor has in and to the hereinafter described parcel of land arising out of that certain Declarations of Covenants, Conditions and Restrictions for ChampionsGate recorded in Official Records Book 1851, Page 1611 and any amendments thereto, of the Public Records of Osceola County, Florida, together with all other right, title, interest, claim, demand and any obligation related to fees, costs or assessments, if any, which the said grantor has in and to said parcel situate in the County of Osceola, Florida, viz:

**PARCEL 800**  
**PERPETUAL EASEMENT**

**SECTION 92130**  
**F.P. NO. 431456-1**

---

THAT PART OF:

Lot 5 of ChampionsGate Village Phase 13, according to the map or plat thereof as recorded in Plat Book 24, Page 149, of the Public Records of Osceola County, Florida.

(BEING the lands described in Official Records Book 4977, Page 1898, of the Public Records of Osceola County, Florida.)

PARCEL NO. 800.05  
SECTION 92130  
F.P. NO. 431456-1  
PAGE 2

DESCRIBED AS FOLLOWS:

Commence at a 4"x4" concrete monument with a disk stamped "PRM LB 2648", marking the Southwest corner of Section 33, Township 25 South, Range 27 East, Osceola County, Florida, as shown on the Florida Department of Transportation Right of Way Map for State Road 400, Section 92130, Financial Project Number 431456-1; thence South 89°57'47" East, along the South line of the Southwest 1/4 of said Section 33, a distance of 2657.68 feet to a 5"x5" concrete monument with a 2.5 inch brass disk stamped "OSCEOLA COUNTY FLORIDA T25S R27E 33/4 T26S 1967", marking the Southwest corner of the Southeast 1/4 of said Section 33, as shown on said map; thence departing said South line, run North 00°10'14" East, along the West line of said Southeast 1/4, a distance of 113.63 feet to a point on the existing Northwesterly Limited Access Right of Way Line of State Road 400, as shown on said map; thence departing said West line, run North 18°46'04" East, along said Northwesterly Limited Access Right of Way Line, a distance of 258.51 feet to the POINT OF BEGINNING; thence departing said Northwesterly Limited Access Right of Way Line run North 78°53'31" West, a distance of 29.87 feet; thence North 18°46'04" East, a distance of 20.18 feet to the intersection with the North line of Lot 5, Championsgate Village Phase 13, Plat Book 24, Pages 149 and 150, Public Records of Osceola County, Florida; thence South 78°53'31" East along said North line, a distance of 29.87 to the intersection with the aforesaid Northwesterly Limited Access Right of Way Line, said point being the Northeast corner of said Lot 5; thence departing said North line, run South 18°46'04" West along said Northwesterly Limited Access Right of Way Line, a distance of 20.18 feet to the POINT OF BEGINNING;

CONTAINING 597 square feet, more or less.

THE PURPOSE of this Deed is to release Grantee and the above property from all obligations to Grantor that currently exist or are to exist in the future whether they run with the land or not and whether same is in the nature of a monetary obligation, use restriction, or otherwise. Grantor acknowledges at the time of execution of this Deed that all current and past obligations, dues, fees and assessments are satisfied.

TO HAVE AND TO HOLD the same together with the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest, lien, equity and claim whatsoever of the said grantor, either in law or equity, to the said grantee forever.

PARCEL NO. 800.05  
SECTION 92130  
F.P. NO. 431456-1  
PAGE 3

IN WITNESS WHEREOF, the grantor has caused these presents to be executed as of the day and year first above written.

Attest:

By: \_\_\_\_\_

Its \_\_\_\_\_ Secretary

Signed, sealed and delivered in the presence of: Two witnesses or Corporate Seal required by Florida Law

\_\_\_\_\_  
SIGNATURE LINE  
PRINT/TYPE NAME: \_\_\_\_\_

\_\_\_\_\_  
SIGNATURE LINE  
PRINT/TYPE NAME: \_\_\_\_\_

CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT, a unit of special purpose government created pursuant to Chapter 190, Florida Statutes

By: \_\_\_\_\_

Its Chairman of the Board of Supervisors

ADDRESS OF GRANTOR:

(Corporate Seal)

STATE OF \_\_\_\_\_

COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me, by means of ☐ physical presence or ☐ online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, by \_\_\_\_\_ as Chairman of the Board of Supervisors of the CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT, on behalf of the District, who is personally known to me or who has produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
PRINT/TYPE NAME: \_\_\_\_\_  
Notary Public in and for the  
County and State last aforesaid.  
My Commission Expires: \_\_\_\_\_  
Serial No., if any: \_\_\_\_\_

## SECTION B



36-SUB02-09/01  
January 18, 2024  
This instrument prepared by  
Tammy Mackey  
Under the direction of  
DANIEL L. MCDERMOTT, ATTORNEY  
Department of Transportation  
719 South Woodland Boulevard  
DeLand, Florida 32720-6834

PARCEL NO. 800.05  
SECTION 92130  
F.P. NO. 431456-1  
STATE ROAD 400  
COUNTY OSCEOLA

### **SUBORDINATION AGREEMENT**

THIS AGREEMENT, Made this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, by CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT, a unit of special purpose government created pursuant to Chapter 190, Florida Statutes, hereinafter called the "party of the first part", and the STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION, hereinafter called the "Department".

WHEREAS, the party of the first part is the holder of an interest under certain Declarations of Covenants, Conditions and Restrictions for ChampionsGate recorded in Official Records Book 1851, Page 1611 and any amendments thereto, of the Public Records of Osceola County, Florida, hereinafter called the "Interest", and,

WHEREAS, a portion of the land encumbered by said Interest is required by the Department for public transportation;

NOW THEREFORE, for and in consideration of the premises and the sum of One Dollar (\$1.00) and other good and valuable considerations, paid, the receipt and sufficiency of which is hereby acknowledged, the party of the first part, hereby agrees, covenants, and consents with the Department that the aforesaid Interest is and shall continue to be subject and subordinate to the property rights of the Department insofar as said Interest affects the following described property, viz:

**PARCEL 800  
PERPETUAL EASEMENT**

**SECTION 92130  
F.P. NO. 431456-1**

---

THAT PART OF:

Lot 5 of ChampionsGate Village Phase 13, according to the map or plat thereof as recorded in Plat Book 24, Page 149, of the Public Records of Osceola County, Florida.

PARCEL NO. 800.05  
SECTION 92130  
F.P. NO. 431456-1  
PAGE 2

(BEING the lands described in Official Records Book 4977, Page 1898, of the Public Records of Osceola County, Florida.)

**DESCRIBED AS FOLLOWS:**

Commence at a 4"x4" concrete monument with a disk stamped "PRM LB 2648", marking the Southwest corner of Section 33, Township 25 South, Range 27 East, Osceola County, Florida, as shown on the Florida Department of Transportation Right of Way Map for State Road 400, Section 92130, Financial Project Number 431456-1; thence South 89°57'47" East, along the South line of the Southwest 1/4 of said Section 33, a distance of 2657.68 feet to a 5"X5" concrete monument with a 2.5 inch brass disk stamped "OSCEOLA COUNTY FLORIDA T25S R27E 33/4 T26S 1967", marking the Southwest corner of the Southeast 1/4 of said Section 33, as shown on said map; thence departing said South line, run North 00°10'14" East, along the West line of said Southeast 1/4, a distance of 113.63 feet to a point on the existing Northwesternly Limited Access Right of Way Line of State Road 400, as shown on said map; thence departing said West line, run North 18°46'04" East, along said Northwesternly Limited Access Right of Way Line, a distance of 258.51 feet to the POINT OF BEGINNING; thence departing said Northwesternly Limited Access Right of Way Line run North 78°53'31" West, a distance of 29.87 feet; thence North 18°46'04" East, a distance of 20.18 feet to the intersection with the North line of Lot 5, Championsgate Village Phase 13, Plat Book 24, Pages 149 and 150, Public Records of Osceola County, Florida; thence South 78°53'31" East along said North line, a distance of 29.87 to the intersection with the aforesaid Northwesternly Limited Access Right of Way Line, said point being the Northeast corner of said Lot 5; thence departing said North line, run South 18°46'04" West along said Northwesternly Limited Access Right of Way Line, a distance of 20.18 feet to the POINT OF BEGINNING;

CONTAINING 597 square feet, more or less.

This subordination agreement shall be binding upon and inure to the benefit of the respective heirs, legal representatives, successors and assigns of the parties hereto.

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PARCEL NO. 800.05  
SECTION 92130  
F.P. NO. 431456-1  
PAGE 3

IN WITNESS WHEREOF, the said party of the first part has signed and sealed these presents the day and year first above written.

ATTEST: \_\_\_\_\_

By: \_\_\_\_\_

Its \_\_\_\_\_ Secretary

Signed, sealed and delivered in  
the presence of two witnesses  
or Corporate Seal required by  
Florida Law

\_\_\_\_\_  
SIGNATURE LINE  
PRINT/TYPE NAME: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
SIGNATURE LINE  
PRINT/TYPE NAME: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

STATE OF \_\_\_\_\_

COUNTY OF \_\_\_\_\_

CHAMPIONSGATE COMMUNITY DEVELOPMENT  
DISTRICT, a unit of special purpose government  
created pursuant to Chapter 190, Florida Statutes

By: \_\_\_\_\_  
Its Chairman of the Board of Supervisors

ADDRESS OF GRANTOR:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The foregoing instrument was acknowledged before me, by means of ☐ physical presence or ☐ online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, by \_\_\_\_\_ as Chairman of the Board of Supervisors of the CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT, on behalf of the District, who is personally known to me or who has produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
PRINT/TYPE NAME: \_\_\_\_\_  
Notary Public in and for the  
County and State last aforesaid.  
My Commission Expires: \_\_\_\_\_  
Serial No., if any: \_\_\_\_\_

## SECTION VI

## SECTION B

# SECTION 1

*This item will be provided under  
separate cover*

# SECTION C



# SECTION 1

# ChampionsGate

## Community Development District

### Summary of Invoices

December 1, 2023 - January 31, 2024

Fund	Date	Check No.'s	Amount
General Fund			
	12/6/23	5217-5222	\$ 32,978.89
	12/13/23	5223-5224	592,246.00
	12/20/23	5225-5227	4,269.89
	1/4/24	5228-5231	18,576.84
	1/11/24	5232-5236	10,200.67
	1/18/24	5237-5238	927.50
	1/25/24	5239	350.00
			<hr/> \$ 659,549.79
Capital Reserve			
	12/6/23	76	\$ 26,630.00
	1/4/24	77	\$ 28,000.00
	1/25/24	78	\$ 17,210.00
			<hr/> \$ 71,840.00
Payroll			
	<u>December 2023</u>		
	Darlene Clevenger	50428	\$162.70
	Douglas Cady	50429	\$184.70
	Elizabeth Allen	50430	\$184.70
	Lee Dawson	50431	\$184.70
			<hr/> \$716.80
<b>TOTAL</b>			<b>\$ 732,106.59</b>

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/06/23	00030	12/01/23 18561	202311 310-51300-31500	TOHO PROJ/FDOT/PLAT/EASEM	*	1,755.00	
				CLARK & ALBAUGH, LLP			1,755.00 005217
12/06/23	00153	11/30/23 25631101	202311 320-53800-34500	SCRTY 11/01/23 - 11/27/23	*	2,860.00	
				EZRA JACKSON			2,860.00 005218
12/06/23	00139	11/30/23 27371101	202311 320-53800-34500	MTHLY SCHEDULER FEE NOV23	*	750.00	
		11/30/23 27371120	202311 320-53800-34500	SCRTY 11/20/23 - 11/30/23	*	1,820.00	
				MAURICE NORMAN VILSAINT DBA			2,570.00 005219
12/06/23	00105	12/01/23 45260	202312 320-53800-12000	ONSITE SERVICES DEC23	*	12,299.84	
				RIDA ASSOC. LIMITED PARTNERSHIP			12,299.84 005220
12/06/23	00048	11/30/23 2311-029	202311 320-53800-47200	RPLC BATTERY/DETECT MNTR	*	419.60	
		11/30/23 2311-030	202311 320-53800-47200	12VOLT BATTERY/CLR MONITR	*	501.31	
		12/01/23 2312-012	202312 320-53800-47200	TRAFFIC SIGNAL MNT DEC23	*	447.00	
				TRAFFIC ENGINEERING & MANAGEMENT			1,367.91 005221
12/06/23	00157	12/01/23 87981	202312 320-53800-46200	LAWN MAINTENANCE DEC23	*	12,126.14	
				WEBER ENVIRONMENTAL SERVICES LLC			12,126.14 005222
12/13/23	00110	12/11/23 12112023	202312 300-58100-10000	FY24 CAPITAL RESERVE AMT	*	42,246.00	
				CHAMPIONSGATE CDD C/O			42,246.00 005223
12/13/23	00110	12/11/23 12112023	202312 300-15100-10000	EXCESS FUNDS-SBA OPER.RES	*	550,000.00	
				CHAMPIONSGATE CDD C/O			550,000.00 005224
12/20/23	00042	11/29/23 800183	202311 320-53800-47300	SVC CALL-REMOVE POLE	*	140.00	
				ALL STATES LIGHTING, INC			140.00 005225
12/20/23	00049	12/01/23 249	202312 310-51300-34000	MANAGEMENT FEES DEC23	*	3,362.92	
		12/01/23 249	202312 310-51300-35200	WEBSITE ADMIN DEC23	*	116.67	

CHMP CHAMP GATE TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		12/01/23	249	202312 310-51300-35100		*	150.00		
			INFORMATION TECH DEC23						
		12/01/23	249	202312 310-51300-51000		*	.24		
			OFFICE SUPPLIES						
		12/01/23	249	202312 310-51300-42000		*	5.06		
			POSTAGE						
					GOVERNMENTAL MANAGEMENT SERVICES			3,634.89	005226
12/20/23	00026	12/04/23	1797341	202312 320-53800-46800		*	495.00		
			WATER MGMT SERVICES DEC23						
					THE LAKE DOCTORS, INC.			495.00	005227
1/04/24	00030	12/26/23	18601	202312 310-51300-31500		*	1,177.50		
			ROW UTIL.AGR-TOHO FORCE						
		1/01/24	18600	202312 310-51300-31500		*	3,957.50		
			MTG/ALL STATE LGT/ABC AGR						
					CLARK & ALBAUGH, LLP			5,135.00	005228
1/04/24	00022	12/26/23	32068A	202312 320-53800-46800		*	350.00		
			2 ARCH.FOUNT CLEAN DEC23						
					FOUNTAIN DESIGN GROUP, INC.			350.00	005229
1/04/24	00159	12/26/23	122623	202312 320-53800-53100		*	792.00		
			PRINT DIRECTIONAL SIGNS						
					GSI SIGNS LLC			792.00	005230
1/04/24	00105	1/02/24	45293	202401 320-53800-12000		*	12,299.84		
			ONSITE SERVICES JAN24						
					RIDA ASSOC. LIMITED PARTNERSHIP			12,299.84	005231
1/11/24	00153	12/31/23	25631201	202312 320-53800-34500		*	4,680.00		
			SCRTY 12/01/23 - 12/29/23						
					EZRA JACKSON			4,680.00	005232
1/11/24	00049	1/01/24	250	202401 310-51300-34000		*	3,362.92		
			MANAGEMENT FEES JAN24						
		1/01/24	250	202401 310-51300-35200		*	116.67		
			WEBSITE ADMIN JAN24						
		1/01/24	250	202401 310-51300-35100		*	150.00		
			INFORMATION TECH JAN24						
		1/01/24	250	202401 310-51300-51000		*	.30		
			OFFICE SUPPLIES						
		1/01/24	250	202401 310-51300-42000		*	6.33		
			POSTAGE						
		1/01/24	250	202401 310-51300-42500		*	3.60		
			COPIES						
					GOVERNMENTAL MANAGEMENT SERVICES			3,639.82	005233

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/11/24	00139	12/31/23 27371201	202312 320-53800-34500	MTHLY SCHEDULER FEE DEC23	*	750.00	
		12/31/23 27371219	202312 320-53800-34500	SCRTY 12/19/23 - 12/20/23	*	520.00	
MAURICE NORMAN VILSAINT DBA							1,270.00 005234
1/11/24	00149	1/10/24 CDD-4092	202312 320-53800-49100	HOME DEPOT-DUALACTION W&G	*	103.94	
		1/10/24 CDD-4092	202312 320-53800-49100	HOME DEPOT-50G XL BLK BAG	*	59.91	
RIDA REALITY INVESTMENTS CORP							163.85 005235
1/11/24	00048	1/02/24 2401-001	202401 320-53800-47200	TRAFFIC SIGNAL MNT JAN24	*	447.00	
TRAFFIC ENGINEERING & MANAGEMENT							447.00 005236
1/18/24	00095	1/16/24 5289630	202312 310-51300-31100	PRP/ATTD MTG/REV.PAVING	*	287.50	
HANSON, WALTER & ASSOCIATES, INC.							287.50 005237
1/18/24	00157	1/17/24 89137	202401 320-53800-46300	INST.PALLET BAHIA SOD-DIR	*	640.00	
WEBER ENVIRONMENTAL SERVICES LLC							640.00 005238
1/25/24	00022	1/25/24 32315A	202401 320-53800-46800	2 ARCH.FOUNT CLEAN JAN24	*	350.00	
FOUNTAIN DESIGN GROUP, INC.							350.00 005239
TOTAL FOR BANK A						659,549.79	
TOTAL FOR REGISTER						659,549.79	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/06/23	00004	10/31/23 31573A	202310 320-53800-60000	INST.LIBRA FLOAT FNT/LED	*	26,630.00	
FOUNTAIN DESIGN GROUP, INC.							26,630.00 000076
1/04/24	00031	12/30/23 88379	202311 320-53800-60000	INST.LNDSCP BED-ARB/LIG/H	*	28,000.00	
WEBER ENVIRONMENTAL SERVICES LLC							28,000.00 000077
1/25/24	00004	1/24/24 32267A	202401 320-53800-60000	EAST POND:INST.FNT/LGHTS	*	17,210.00	
FOUNTAIN DESIGN GROUP, INC.							17,210.00 000078
TOTAL FOR BANK B						71,840.00	
TOTAL FOR REGISTER						71,840.00	

## SECTION 2

***ChampionsGate***  
***Community Development District***

***Unaudited Financial Reporting***  
***January 31, 2024***





# Table of Contents

1	Balance Sheet
2-3	General Fund Income Statement
4	Capital Reserve Fund
5	Month to Month
6	Assessment Receipt Schedule

**ChampionsGate**  
**Community Development District**  
**Balance Sheet**  
**January 31, 2024**

	<i>General Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>			
Cash - Truist Bank	\$ 94,920	\$ 117,467	\$ 212,387
Investments:			
State Board of Administration	\$ 838,079	\$ 547,096	\$ 1,385,175
<b>Total Assets</b>	<b>\$ 933,000</b>	<b>\$ 664,563</b>	<b>\$ 1,597,562</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 20,026	\$ 27,275	\$ 47,301
<b>Total Liabilities</b>	<b>\$ 20,026</b>	<b>\$ 27,275</b>	<b>\$ 47,301</b>
<b>Fund Balances:</b>			
Assigned For Capital Reserves	\$ -	\$ 637,288	\$ 637,288
Unassigned	\$ 912,974	\$ -	\$ 912,974
<b>Total Fund Balances</b>	<b>\$ 912,974</b>	<b>\$ 637,288</b>	<b>\$ 1,550,261</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 933,000</b>	<b>\$ 664,563</b>	<b>\$ 1,597,562</b>

# ChampionsGate

## Community Development District

### General Fund

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/24	Thru 01/31/24	Variance
<b><u>Revenues:</u></b>				
Special Assessments	\$ 729,046	\$ 669,447	\$ 669,447	\$ -
Interest	\$ 6,750	\$ 2,250	\$ 8,761	\$ 6,511
<b>Total Revenues</b>	<b>\$ 735,796</b>	<b>\$ 671,697</b>	<b>\$ 678,208</b>	<b>\$ 6,511</b>
<b><u>Expenditures:</u></b>				
<b><u>Administrative:</u></b>				
Supervisor Fees	\$ 6,000	\$ 2,000	\$ 800	\$ 1,200
FICA Expense	\$ 459	\$ 153	\$ 61	\$ 92
Engineering Fees	\$ 10,000	\$ 3,333	\$ 1,315	\$ 2,018
Attorney	\$ 22,500	\$ 7,500	\$ 7,898	\$ (398)
Annual Audit	\$ 3,500	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 40,355	\$ 13,452	\$ 13,452	\$ (0)
Information Technology	\$ 1,800	\$ 600	\$ 600	\$ -
Website Maintenance	\$ 1,400	\$ 467	\$ 467	\$ (0)
Telephone	\$ 100	\$ 33	\$ -	\$ 33
Postage	\$ 500	\$ 167	\$ 36	\$ 131
Insurance	\$ 13,600	\$ 13,600	\$ 12,784	\$ 816
Printing & Binding	\$ 500	\$ 167	\$ 14	\$ 153
Legal Advertising	\$ 2,500	\$ 833	\$ -	\$ 833
Other Current Charges	\$ 1,000	\$ 333	\$ 482	\$ (149)
Property Appraiser Fees	\$ 550	\$ -	\$ -	\$ -
Office Supplies	\$ 125	\$ 42	\$ 2	\$ 40
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total Administrative:</b>	<b>\$ 110,064</b>	<b>\$ 47,855</b>	<b>\$ 43,084</b>	<b>\$ 4,770</b>
<b><u>Operations &amp; Maintenance</u></b>				
Property Insurance	\$ 44,450	\$ 44,450	\$ 42,606	\$ 1,844
Landscape Maintenance	\$ 145,514	\$ 48,505	\$ 48,505	\$ 0
Landscape Contingency	\$ 25,000	\$ 8,333	\$ 640	\$ 7,693
Irrigation System/Maintenance	\$ 25,000	\$ 8,333	\$ -	\$ 8,333
Lakes/Fountains	\$ 14,000	\$ 4,667	\$ 6,035	\$ (1,368)
Lighting	\$ 8,000	\$ 2,667	\$ 140	\$ 2,527
Miscellaneous	\$ 6,000	\$ 2,000	\$ 372	\$ 1,628
Painting Public Areas	\$ 1,500	\$ 500	\$ -	\$ 500
Traffic Signals	\$ 8,000	\$ 8,000	\$ 3,663	\$ 4,337
Sidewalks	\$ 35,000	\$ 11,667	\$ -	\$ 11,667
Signage	\$ 6,500	\$ 2,167	\$ 792	\$ 1,375
Trash Removal	\$ 4,881	\$ 1,627	\$ 1,407	\$ 220
Electric	\$ 35,000	\$ 11,667	\$ 9,431	\$ 2,236
Water/Sewer	\$ 300	\$ 100	\$ 115	\$ (15)
Security	\$ 70,000	\$ 23,333	\$ 25,100	\$ (1,767)
Onsite Management	\$ 147,600	\$ 49,200	\$ 49,199	\$ 1
Mosquito Control	\$ 6,741	\$ 2,247	\$ 1,926	\$ 321
<b>Total Field Operations:</b>	<b>\$ 583,486</b>	<b>\$ 229,462</b>	<b>\$ 189,931</b>	<b>\$ 39,531</b>

# ChampionsGate

## Community Development District

### General Fund

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/24	Thru 01/31/24	Variance
<b><u>Reserves</u></b>				
Capital Reserve Transfer	\$ 42,246	\$ 42,246	\$ 42,246	\$ -
<b>Total Reserves</b>	<b>\$ 42,246</b>	<b>\$ 42,246</b>	<b>\$ 42,246</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 735,796</b>	<b>\$ 319,563</b>	<b>\$ 275,261</b>	<b>\$ 44,302</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ 402,947</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 510,027</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 912,974</b>	

# ChampionsGate

## Community Development District

### Capital Reserve

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/24	Thru 01/31/24	Variance
<b>Revenues:</b>				
Transfer In	\$ 42,246	\$ 42,246	\$ 42,246	\$ -
Interest	\$ 18,000	\$ 6,000	\$ 9,687	\$ 3,687
<b>Total Revenues</b>	<b>\$ 60,246</b>	<b>\$ 48,246</b>	<b>\$ 51,933</b>	<b>\$ 3,687</b>
<b>Expenditures:</b>				
Contingency	\$ 500	\$ 167	\$ 152	\$ 15
Capital Outlay	\$ 100,000	\$ 33,333	\$ 99,115	\$ (65,782)
<b>Total Expenditures</b>	<b>\$ 100,500</b>	<b>\$ 33,500</b>	<b>\$ 99,267</b>	<b>\$ (65,782)</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (40,254)</b>	<b>\$ 14,746</b>	<b>\$ (47,334)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 631,286</b>		<b>\$ 684,621</b>	
<b>Fund Balance - Ending</b>	<b>\$ 591,032</b>		<b>\$ 637,288</b>	

**ChampionsGate**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
<b>Revenues:</b>													
Special Assessments	\$ -	\$ 67,323	\$ 588,359	\$ 13,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 669,447
Interest	\$ 1,330	\$ 1,301	\$ 2,185	\$ 3,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,761
													\$ -
<b>Total Revenues</b>	<b>\$ 1,330</b>	<b>\$ 68,624</b>	<b>\$ 590,544</b>	<b>\$ 17,710</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 678,208</b>
<b>Expenditures:</b>													
<b><u>Administrative:</u></b>													
Supervisor Fees	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800
FICA Expense	\$ -	\$ -	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61
Engineering Fees	\$ 1,028	\$ -	\$ 288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,315
Attorney	\$ 98	\$ 1,755	\$ 5,135	\$ 910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,898
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Management Fees	\$ 3,363	\$ 3,363	\$ 3,363	\$ 3,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,452
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Website Maintenance	\$ 117	\$ 117	\$ 117	\$ 117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 467
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 12	\$ 13	\$ 5	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36
Insurance	\$ 12,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,784
Printing & Binding	\$ 10	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 107	\$ 157	\$ 121	\$ 98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 482
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 1	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total Administrative:</b>	<b>\$ 22,843</b>	<b>\$ 5,555</b>	<b>\$ 10,040</b>	<b>\$ 4,648</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,084</b>
<b><u>Operations &amp; Maintenance</u></b>													
Property Insurance	\$ 42,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,606
Landscape Maintenance	\$ 12,126	\$ 12,126	\$ 12,126	\$ 12,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,505
Landscape Contingency	\$ -	\$ -	\$ -	\$ 640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 640
Irrigation System/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lakes/Fountains	\$ 3,995	\$ 845	\$ 845	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,035
Lighting	\$ -	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140
Miscellaneous	\$ 208	\$ -	\$ 164	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 372
Painting Public Areas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Signals	\$ 1,401	\$ 1,368	\$ 447	\$ 447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,663
Sidewalks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signage	\$ -	\$ -	\$ 792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 792
Trash Removal	\$ 469	\$ 469	\$ 469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,407
Electric	\$ 2,593	\$ 2,371	\$ 2,569	\$ 1,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,431
Water/Sewer	\$ 21	\$ 27	\$ 31	\$ 37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115
Security	\$ 6,730	\$ 5,430	\$ 5,950	\$ 6,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,100
Onsite Management	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,199
Mosquito Control	\$ 963	\$ 963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,926
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 83,411</b>	<b>\$ 36,039</b>	<b>\$ 35,693</b>	<b>\$ 34,788</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 189,931</b>
<b><u>Reserves</u></b>													
Capital Reserve Transfer	\$ -	\$ -	\$ 42,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,246
<b>Total Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,246</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,246</b>
<b>Total Expenditures</b>	<b>\$ 106,254</b>	<b>\$ 41,593</b>	<b>\$ 87,978</b>	<b>\$ 39,435</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 275,261</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (104,925)</b>	<b>\$ 27,030</b>	<b>\$ 502,566</b>	<b>\$ (21,725)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 402,947</b>

# ChampionsGate

## COMMUNITY DEVELOPMENT DISTRICT

### Special Assessment Receipts

### Fiscal Year 2024

Gross Assessments	\$	775,580.79	\$	775,580.79
Net Assessments	\$	729,045.94	\$	729,045.94

#### ON ROLL ASSESSMENTS

							100.00%	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&amp;M Portion</i>	<i>Total</i>
11/10/23	ACH	\$3,038.64	\$57.68	\$154.53	\$0.00	\$2,826.43	\$2,826.43	\$2,826.43
11/24/23	ACH	\$68,555.14	\$1,316.26	\$2,742.50	\$0.00	\$64,496.38	\$64,496.38	\$64,496.38
12/11/23	ACH	\$232.97	\$4.61	\$2.42	\$0.00	\$225.94	\$225.94	\$225.94
12/11/23	ACH	\$612,636.17	\$11,762.59	\$24,506.41	\$0.00	\$576,367.17	\$576,367.17	\$576,367.17
12/22/23	ACH	\$12,433.48	\$240.10	\$427.24	\$0.00	\$11,766.14	\$11,766.14	\$11,766.14
01/10/24	ACH	\$12,048.14	\$233.68	\$364.33	\$0.00	\$11,450.13	\$11,450.13	\$11,450.13
01/10/24	ACH	\$1,676.77	\$32.59	\$48.27	\$0.00	\$1,595.91	\$1,595.91	\$1,595.91
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
<b>TOTAL</b>							<b>\$ 668,728.10</b>	<b>\$ 668,728.10</b>

<b>91.73% t Percent Collected</b> <b>\$ 60,317.84 emaining to Collect</b>
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