

*ChampionsGate Community
Development District*

Agenda

July 14, 2025

AGENDA

ChampionsGate

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

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

July 7, 2025

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, July 14, 2025, 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 May 12, 2025 Meeting
4. Public Hearing
 - A. Consideration of Resolution 2025-04 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations
 - B. Consideration of Resolution 2025-05 Imposing Special Assessments and Certifying an Assessment Roll
5. Consideration of Extension of On-Site Management Agreement with Rida Associates Limited Partnership
6. Approval of Work Authorization Request for ChampionsGate West Retail & Office Overflow Parking Lot
7. Ratification of Parcel 806.03 Subordination Agreement from FDOT
8. Ratification of Parcel 808.04 Subordination Resolution 2025-03
9. Review and Acceptance of the Fiscal Year 2024 Audit Report
10. District Goals and Objectives
 - A. Adoption of Fiscal Year 2026 Goals and Objectives
 - B. Presentation of Fiscal Year 2025 Goals and Objectives and Authorizing Chair to Execute
11. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Approval of Fiscal Year 2026 Meeting Schedule
 - D. On-Site Manager's Report
 - i. Consideration of Proposal for Paver Repair from Weber Environmental Services
12. Other Business

13. Supervisor's Requests
14. Adjournment

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

Sincerely,

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

SECTION III

**MINUTES OF MEETING
CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the ChampionsGate Community Development District was held Monday, **May 12, 2025** 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
Darin Tennyson	Vice 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	Hanson Walter
Marc Reicher <i>by phone</i>	RIDA Associates
Evan Fracaso <i>by phone</i>	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 April 14, 2025 Meeting

On MOTION by Ms. Allen seconded by Ms. Clevenger with all in favor the Minutes of the April 14, 2025 meeting were approved as presented.
--

FOURTH ORDER OF BUSINESS**Consideration of FDOT Property Acquisition Documents for Parcel 808**

Mr. Clark stated FDOT has been talking to us and the developer for two or three months about some additional property that they need for the improvements. They will be expanding the interchange a bit in our direction and there are some maps, parcel 808 is the one our subordination is concerned with. There is a redline, which is the new right of way boundary, the yellow line is the existing. They are taking about 25 feet of property. The reason we are being asked to do a subordination is there is a 20-foot easement on the backside of Panera at the lot boundary.

Mr. Fracaso stated it is a drainage easement that FDOT is looking to control back there along the exit ramp.

Mr. Clark stated the terms of the subordination on the drainage are favorable to us in the way they are written. We can continue to use it, we can modify it as long as the plans are consistent with FDOT standards. If they do anything that messes up our use of it, then they have to approve a modification that we want to do, or they have to modify it themselves at their own expense. I'm good with it, I'm good with the language. The developer has worked out the business terms on the property in terms of their interest. I think they are good and ready to sign off on this. There are two subordination documents, one is addressed to the drainage easement, one is addressed to the covenants and restrictions, which have terms that give the CDD certain easement rights. It is two ways of saying the same thing. The third is a form of Resolution 2025-03. We are asking for approval of the resolution, which will permit both subordinations to be signed.

Mr. Reicher joined the meeting by telephone at this time.

On MOTION by Mr. Cady seconded by Mr. Tennyson with all in Resolution 2025-03 Approving Subordination Agreement was approved.

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

There being no comments, the next item followed.

B. Engineer

There being no comments, the next item followed.

C. Manager

i. Approval of Check Register

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

ii. Balance Sheet and Income Statement

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

iii. Presentation of Number of Registered Voters – 1,529

A copy of the letter from the Supervisor of elections indicating that there are 1,529 registered voters residing in the district was included in the agenda package.

D. Onsite Manager's Report

i. On-Site Management Agreement Renewal with Rida Associates Limited Partners

Mr. Fracaso reviewed the onsite manager's report, copy of which was included in the agenda package

Mr. Showe stated we have a letter from RIDA about the field side, they are going to maintain their current rate and they want to extend the agreement until September 30, 2027. If there is no objection, we will have Scott prepare an agreement and present it at the next meeting.

SIXTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

SEVENTH ORDER OF BUSINESS

Supervisor's Requests

There being no comments, the next item followed.

SEVENTH ORDER OF BUSINESS

Audience Comments

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Dawson seconded by Ms. Allen with all in favor the meeting adjourned at 2:12 p.m.
--

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION A

RESOLUTION 2025-04

THE ANNUAL APPROPRIATION RESOLUTION OF THE CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2025, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

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

WHEREAS, the Board set July 14, 2025, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

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

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

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

Section 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file at the office of the District Manager, and at the District's official records office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager's Proposed Budget, attached hereto as Exhibit "A", as amended by the Board, is hereby adopted in accordance with the provisions of Section

190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2025 and/or revised projections for Fiscal Year 2026.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Treasurer and the District Recording Secretary and identified as "The Budget for ChampionsGate Community Development District for the Fiscal Year Ending September 30, 2026," as adopted by the Board of Supervisors on July 14, 2025.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the ChampionsGate Community Development District, for the fiscal year beginning October 1, 2025, and ending September 30, 2026, the sum of \$_____ to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
CAPITAL RESERVE FUND	\$ _____
TOTAL ALL FUNDS	\$ _____

Section 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than

\$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the applicable department director and the District Manager or Treasurer. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this **14th day of July, 2025.**

ATTEST:

**CHAMPIONSGATE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman/Vice Chairman

Exhibit A

ChampionsGate
Community Development District

Proposed Budget
FY2026



Table of Contents

1	<hr/> General Fund
2-7	<hr/> General Fund Narrative
8	<hr/> Capital Reserve Fund

ChampionsGate
Community Development District
Proposed Budget
FY2026
General Fund

	Adopted Budget FY2025	Actual Thru 6/30/25	Projected Next 3 Months	Total Projected 9/30/25	Proposed Budget FY2026
Revenues:					
Special Assessments	\$ 729,046	\$ 733,090	\$ -	\$ 733,090	\$ 729,046
Interest	6,000	11,964	2,700	14,664	6,000
Carry Forward Surplus*	385,086	382,228	-	382,228	31,736
Total Revenues	\$ 1,120,132	\$ 1,127,282	\$ 2,700	\$ 1,129,982	\$ 766,782
Expenditures:					
Administrative:					
Supervisor Fees	\$ 6,000	\$ 4,000	\$ 2,000	\$ 6,000	\$ 6,000
FICA Expense	459	306	153	459	459
Engineering Fees	10,000	2,283	1,000	3,283	10,000
Attorney	22,500	12,773	5,227	18,000	22,500
Annual Audit	3,600	3,600	3,600	7,200	3,700
Assessment Administration	5,250	5,250	-	5,250	5,408
Management Fees	42,500	31,875	10,625	42,500	43,775
Information Technology	1,890	1,418	473	1,890	1,948
Website Maintenance	1,470	1,103	368	1,470	1,514
Telephone	100	-	25	25	100
Postage	500	309	91	400	500
Printing & Binding	500	16	42	58	300
Insurance	14,063	13,679	-	13,679	15,889
Legal Advertising	2,500	-	2,500	2,500	2,500
Other Current Charges	2,000	1,363	465	1,828	2,000
Office Supplies	125	16	9	25	125
Property Appraiser Fee	550	348	-	348	400
Dues, Licenses & Subscriptions	175	175	-	175	175
Total Administrative:	\$ 114,182	\$ 78,513	\$ 26,577	\$ 105,090	\$ 117,293
Operations & Maintenance					
Onsite Management	\$ 147,600	\$ 110,699	\$ 36,900	\$ 147,598	\$ 147,600
Property Insurance	48,145	43,484	-	43,484	46,963
Electric	35,000	22,242	9,000	31,242	36,000
Water & Sewer	500	137	55	191	500
Trash Removal	2,370	2,134	711	2,846	3,977
Landscape Maintenance	162,975	121,031	39,844	160,875	179,313
Landscape Contingency	20,000	8,246	6,754	15,000	20,000
Lake Maintenance	6,120	4,405	1,410	5,815	6,240
Fountain Maintenance	7,860	10,552	1,440	11,992	8,320
Irrigation Repairs	20,000	17,240	2,760	20,000	20,000
Repairs & Maintenance	6,000	1,288	1,000	2,288	6,000
Lighting	10,000	5,586	2,000	7,586	10,000
Painting Public Areas	2,500	-	20,000	20,000	2,500
Traffic Signals	10,000	6,436	2,341	8,777	10,000
Sidewalks	30,000	-	10,000	10,000	30,000
Signage	3,500	-	1,750	1,750	3,500
Security	70,000	48,120	21,880	70,000	70,000
Mosquito Control	6,741	5,971	3,034	9,005	9,556
Hurricane Expenses	-	8,068	-	8,068	-
Total Operations & Maintenance:	\$ 589,311	\$ 415,638	\$ 160,878	\$ 576,516	\$ 610,469
Reserves					
Capital Reserve Transfer	\$ 416,639	\$ 416,639	\$ -	\$ 416,639	\$ 39,020
Total Reserves	\$ 416,639	\$ 416,639	\$ -	\$ 416,639	\$ 39,020
Total Expenditures	\$ 1,120,132	\$ 910,791	\$ 187,455	\$ 1,098,246	\$ 766,782
Excess Revenues (Expenditures)	\$ -	\$ 216,491	\$ (184,755)	\$ 31,736	\$ 0

*Less 1st Quarter Operating

Net Assessment	\$729,046
Collection Cost (6%)	\$46,535
Gross Assessment	<u>\$775,581</u>

**CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET**

REVENUES:

SPECIAL ASSESSMENTS

The District will levy a Non-Ad Valorem assessment on all of the assessable property within the District to fund all general operating and maintenance expenditures for the fiscal year.

INTEREST

The District generates funds from invested funds.

EXPENDITURES:

ADMINISTRATION

SUPERVISORS FEES

Chapter 190, Florida Statutes, allows for a member of the Board of Supervisors to be compensated \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings. Amount is based on 5 Supervisors attending 6 Board meetings during the fiscal year.

FICA EXPENSE

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

ENGINEERING FEES

The District's Engineer, Hanson, Water & Associates, Inc., will be providing general engineering services to the District, e.g., attendance and preparation for the monthly Board meetings, review of invoices, preparation and review of contract specifications and bid documents, and various projects assigned as directed by the Board of Supervisors and the District Manager.

ATTORNEY

The District's Attorney, Clark & Albaugh, PLLC, will be providing general legal services to the District, e.g., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager

ANNUAL AUDIT

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

**CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET**

ASSESSMENT ADMINISTRATION

The District has contracted with Governmental Management Services-Central Florida, LLC to levy and administer the collection of a Non-Ad Valorem assessment on all assessable property within the District.

MANAGEMENT FEES

The District has contracted with Governmental Management Services-Central Florida, LLC to provide Management, Accounting and Recording Secretary Services for the District. The services include, but not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reporting, annual audits, etc.

INFORMATION TECHNOLOGY

The District has contracted with Governmental Management Services-Central Florida, LLC for costs related to District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

WEBSITE MAINTENANCE

The District has contracted with Governmental Management Services-Central Florida, LLC for the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

TELEPHONE

Telephone and fax machine.

POSTAGE

The District incurs charges for mailing Board meeting agenda packages, invoices to third parties, checks for vendors and other required correspondence.

PRINTING & BINDING

The District incurs charges for printing and binding agenda packages for board meetings, printing of computerized checks, correspondence, stationary, etc.

INSURANCE

The District's general liability and public officials' liability coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to government agencies.

**CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET**

LEGAL ADVERTISING

Advertising of monthly board meetings, public hearings, and any services that are required to be advertised for public bidding, i.e. audit services, engineering service, maintenance contracts and any other advertising that may be required. The District publishes all of its legal advertising in the Orlando Sentinel.

OTHER CURRENT CHARGES

Represents bank charges and any other miscellaneous charges that the District may incur during the fiscal year.

OFFICE SUPPLIES

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

PROPERTY APPRAISER FEES

Represents a fee charged by Osceola County Property Appraiser's office for assessment administration services.

DUES, LICENSES & SUBSCRIPTIONS

The District is required to pay an annual fee to the Department of Commerce for \$175.

OPERATIONS & MAINTENANCE:

ONSITE MANAGEMENT

Personnel used to maintain the District property. The District has contracted with Rida Associates Limited Partnership.

Description	Monthly	Annual
Onsite Management Services	\$12,300	\$147,600
Total		\$147,600

PROPERTY INSURANCE

The District's property insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

**CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET**

ELECTRIC

To record cost of electric for projects, such as street lighting, electric for irrigation wells and fountains. The District has the following utility accounts with Duke Energy.

Account#	Address	Monthly	Annual
9100 8848 0869	8301 ChampionsGate Blvd Spkl D	\$300	\$3,600
9100 8848 0132	8399 ChampionsGate Blvd Spkl E	\$700	\$8,400
9100 8848 0637	8390 ChampionsGate Blvd TFLT	\$50	\$600
9100 8848 1141	8397 ChampionsGate Blvd Spkl F	\$175	\$2,100
9100 8848 1381	0 Championsgate Blvd Spkl G	\$150	\$1,800
9100 8848 1852	8380 ChampionsGate Blvd Spkl C	\$650	\$7,800
9100 8848 2308	8300 ChampionsGate Blvd TFLT	\$45	\$540
9101 5958 0239	81801 ChampionsGate Blvd Unit A (Fntn)	\$350	\$4,200
9101 5958 9866	81801 ChampionsGate Blvd Unit B (Fntn)	\$400	\$4,800
	Contingency		\$2,160
Total			\$36,000

WATER/SEWER

To record the cost of running the fountains. The District has the following accounts with Toho Water Authority.

Account#	Address	Monthly	Annual
2587190-690100	100 ChampionsGate Blvd	\$35	\$420
	Contingency		\$80
Total			\$500

TRASH REMOVAL

To record the expenses related to trash and rubbish removal of miscellaneous items, dumpster contract service and hauling of miscellaneous items. The District has the following utility account with Waste Management.

Account#	Address	Monthly	Annual
4-70186-52000	Trash Services (October - June)	\$308	\$2,775
	Trash Services (July - September)	\$401	\$1,202
Total			\$3,977

**CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET**

LANDSCAPE MAINTENANCE CONTRACT

The District has contracted with Weber Environmental Services, Inc. to provide the monthly landscaping services which include turf care, shrubs/ground cover care, annuals, tree care, irrigation system, pressuring washing and litter removal.

Description	Monthly	Annual
Landscape Maintenance Contract	\$14,609	\$175,313
Total		\$175,313

LANDSCAPE CONTINGENCY

This category will be used for the annual palm tree trimming as well as any miscellaneous landscape items not included under the landscape contract.

LAKE MAINTENANCE

To record expenses for the monthly maintenance and contract services for the lakes. The District has contracted The Lake Doctors, Inc.

Description	Monthly	Annual
Lake Services	\$505	\$6,060
Contingency		\$180
Total		\$6,240

FOUNTAIN MAINTENANCE

To record expenses for equipment, supplies, maintenance and contract services for fountains the district maintains. The District has contracted with Fountain Design Group, Inc.

Description	Monthly	Annual
Fountain Services	\$360	\$4,320
Fountain Quarterly Services @ \$250		\$1,000
Contingency		\$3,000
Total		\$8,320

IRRIGATION REPAIRS

Monthly inspection and repairs of irrigation system.

REPAIRS & MAINTENANCE

To record the cost of any maintenance expenses not properly classified in any of the other accounts.

**CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET**

LIGHTING

Repair and replacement of lighting fixtures throughout the property.

PAINTING PUBLIC AREAS

To record the cost of painting supplies and contact services for outside areas.

TRAFFIC SIGNALS

To record the cost to maintain all traffic signals per the Traffic Signal Contract.

SIDEWALKS

To record cost to maintain all sidewalks.

SIGNAGE

To record cost to maintain all signs within the District boundaries.

SECURITY

To record the expenses for security. District has contracted with Florida Highway Patrol trooper to provide off-duty police security at a rate of \$55.00 per hour.

MOSQUITO CONTROL

Scheduled maintenance consists of mosquito spraying and larviciding along roadways and paths, and mosquito population monitoring in the form of landing rate counts and light traps. The District has contracted with Clarke Environmental Mosquito Management, Inc.

TRANSFER OUT – CAPITAL RESERVE

Funds transferred out to Capital Reserve for capital outlay expenses.

ChampionsGate

Community Development District

Proposed Budget

FY2026

Capital Reserve Fund

	Adopted Budget FY2025	Actual Thru 6/30/25	Projected Next 3 Months	Total Projected 9/30/25	Proposed Budget FY2026
Revenues:					
Transfer In	\$ 416,639	\$ 416,639	\$ -	\$ 416,639	\$ 39,020
Interest	25,000	30,015	10,500	40,515	30,000
Total Revenues	\$ 441,639	\$ 446,654	\$ 10,500	\$ 457,154	\$ 69,020
Expenditures:					
Contingency	\$ 500	\$ 375	\$ 129	\$ 504	\$ 550
Capital Outlay	200,000	22,125	-	22,125	200,000
Total Expenditures	\$ 200,500	\$ 22,500	\$ 129	\$ 22,629	\$ 200,550
Excess Revenues (Expenditures)	\$ 241,139	\$ 424,154	\$ 10,371	\$ 434,525	\$ (131,530)
Fund Balance - Beginning	\$ 609,990	\$ 660,196	\$ -	\$ 660,196	\$ 1,094,721
Fund Balance - Ending	\$ 851,129	\$ 1,084,350	\$ 10,371	\$ 1,094,721	\$ 963,191

FY2025 Updated Expenses	
Description	Amount
New 5HP Franklin Submersible Pump & Motor w/21' of 2" Drop Pipe	\$ 9,450
New 5HP Franklin Submersible Pump & Motor w/42' of 2" Drop Pipe	12,675
Total	\$ 22,125

FY2026 Proposed Expenses	
Description	Amount
Roadway Milling & Paving - 1st Year Portion	\$ 200,000
Total	\$ 200,000

SECTION B

RESOLUTION 2025-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

WHEREAS, the Board of Supervisors (Board) of the District hereby determines to undertake various operations and maintenance activities described in the District's budget for Fiscal Year 2026, attached hereto as Exhibit "A" and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District's budget for Fiscal Year 2026; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefited lands within the District; and

WHEREAS, the District has previously levied assessments for debt service, which the District desires to continue to collect on the tax roll pursuant to the Uniform Method and which is also indicated on Exhibit "A"; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments are placed on the tax roll and collected by the local tax collector ("Uniform Method"); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District Manager has caused notice of the public hearing on special assessments to be given by publication pursuant to Section 197.3632 (4)(b), Florida Statute; and

WHEREAS, the District has approved an agreement with the Property Appraiser and Tax Collector of Osceola County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the ChampionsGate Community Development District (the "Assessment Roll") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the Osceola County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the Osceola County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for Osceola County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefited lands are shown in Exhibit "A."

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapters 190 and 197, Florida Statutes, is hereby imposed and levied on benefited lands within the District in accordance with Exhibit "A".

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments for the platted lots shall be at the same time and in the same manner as **Osceola County** taxes in accordance with the Uniform Method. The District shall also collect its previously levied debt service assessments on platted lots pursuant to the Uniform Method, as indicated on Exhibit "A" Assessments levied on un-developed, un-platted lands shall be collected in accordance with Florida law.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified to the Osceola County Tax Collector and shall be collected by Osceola County Tax Collector in the same manner and time as Osceola County taxes. The proceeds therefrom shall be paid to the ChampionsGate Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep appraised of all updates made to the Osceola County property roll by the Property Appraiser

after the date of this Resolution and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the **Osceola County** property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

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

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the ChampionsGate Community Development District.

PASSED AND ADOPTED this 14th day of July, 2025.

ATTEST:

**CHAMPIONSGATE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman/Vice Chairman

Exhibit B

ChampionsGate CDD FY 26 Assessment Roll

ParcelID	O&M	Total
32-25-27-5630-0001-0010	\$305.21	\$305.21
32-25-27-5630-0001-0020	\$305.21	\$305.21
32-25-27-5630-0001-0030	\$305.21	\$305.21
32-25-27-5630-0001-0040	\$305.21	\$305.21
32-25-27-5630-0001-0050	\$305.21	\$305.21
32-25-27-5630-0001-0060	\$305.21	\$305.21
32-25-27-5630-0001-0070	\$305.21	\$305.21
32-25-27-5630-0001-0080	\$305.21	\$305.21
32-25-27-5630-0001-0090	\$305.21	\$305.21
32-25-27-5630-0001-0100	\$305.21	\$305.21
32-25-27-5630-0001-0110	\$305.21	\$305.21
32-25-27-5630-0001-0120	\$305.21	\$305.21
32-25-27-5630-0001-0130	\$305.21	\$305.21
32-25-27-5630-0001-0140	\$305.21	\$305.21
32-25-27-5630-0001-0150	\$305.21	\$305.21
32-25-27-5630-0001-0160	\$305.21	\$305.21
32-25-27-5630-0001-0170	\$305.21	\$305.21
32-25-27-5630-0001-0180	\$305.21	\$305.21
32-25-27-5630-0001-0190	\$305.21	\$305.21
32-25-27-5630-0001-0200	\$305.21	\$305.21
32-25-27-5630-0001-0210	\$305.21	\$305.21
32-25-27-5630-0001-0220	\$305.21	\$305.21
32-25-27-5630-0001-0230	\$305.21	\$305.21
32-25-27-5630-0001-0240	\$305.21	\$305.21
32-25-27-5630-0001-0250	\$305.21	\$305.21
32-25-27-5630-0001-0260	\$305.21	\$305.21
32-25-27-5630-0001-0270	\$305.21	\$305.21
32-25-27-5630-0001-0280	\$305.21	\$305.21
32-25-27-5630-0001-0290	\$305.21	\$305.21
32-25-27-5630-0001-0300	\$305.21	\$305.21
32-25-27-5630-0001-0310	\$305.21	\$305.21
32-25-27-5630-0001-0320	\$305.21	\$305.21
32-25-27-5630-0001-0330	\$305.21	\$305.21
32-25-27-5630-0001-0340	\$305.21	\$305.21
32-25-27-5630-0001-0350	\$305.21	\$305.21
32-25-27-5630-0001-0360	\$305.21	\$305.21
32-25-27-5630-0001-0370	\$305.21	\$305.21
32-25-27-5630-0001-0380	\$305.21	\$305.21
32-25-27-5630-0001-0390	\$305.21	\$305.21
32-25-27-5630-0001-0400	\$305.21	\$305.21
32-25-27-5630-0001-0410	\$305.21	\$305.21
32-25-27-5630-0001-0420	\$305.21	\$305.21
32-25-27-5630-0001-0430	\$305.21	\$305.21
32-25-27-5630-0001-0440	\$305.21	\$305.21

ParcelID	O&M	Total
32-25-27-5630-0001-0450	\$305.21	\$305.21
32-25-27-5630-0001-0460	\$305.21	\$305.21
32-25-27-5630-0001-0470	\$305.21	\$305.21
32-25-27-5630-0001-0480	\$305.21	\$305.21
32-25-27-5630-0001-0490	\$305.21	\$305.21
32-25-27-5630-0001-0500	\$305.21	\$305.21
32-25-27-5630-0001-0510	\$305.21	\$305.21
32-25-27-5630-0001-0520	\$305.21	\$305.21
32-25-27-5630-0001-0530	\$305.21	\$305.21
32-25-27-5630-0001-0540	\$305.21	\$305.21
32-25-27-5630-0001-0550	\$305.21	\$305.21
32-25-27-5630-0001-0560	\$305.21	\$305.21
32-25-27-5630-0001-0570	\$305.21	\$305.21
32-25-27-5630-0001-0580	\$305.21	\$305.21
32-25-27-5630-0001-0590	\$305.21	\$305.21
32-25-27-5630-0001-0600	\$305.21	\$305.21
32-25-27-5630-0001-0610	\$305.21	\$305.21
32-25-27-5630-0001-0620	\$305.21	\$305.21
32-25-27-5630-0001-0630	\$305.21	\$305.21
32-25-27-5630-0001-0640	\$305.21	\$305.21
32-25-27-5630-0001-0650	\$305.21	\$305.21
32-25-27-5630-0001-0660	\$305.21	\$305.21
32-25-27-5630-0001-0670	\$305.21	\$305.21
32-25-27-5630-0001-0680	\$305.21	\$305.21
32-25-27-5630-0001-0690	\$305.21	\$305.21
32-25-27-5630-0001-0700	\$305.21	\$305.21
32-25-27-5630-0001-0710	\$305.21	\$305.21
32-25-27-5630-0001-0720	\$305.21	\$305.21
32-25-27-5630-0001-0730	\$305.21	\$305.21
32-25-27-5630-0001-0740	\$305.21	\$305.21
32-25-27-5630-0001-0750	\$305.21	\$305.21
32-25-27-5630-0001-0760	\$305.21	\$305.21
32-25-27-5630-0001-0770	\$305.21	\$305.21
32-25-27-5630-0001-0780	\$305.21	\$305.21
32-25-27-5630-0001-0790	\$305.21	\$305.21
32-25-27-5630-0001-0800	\$305.21	\$305.21
32-25-27-5630-0001-0810	\$305.21	\$305.21
32-25-27-5630-0001-0820	\$305.21	\$305.21
32-25-27-5630-0001-0830	\$305.21	\$305.21
32-25-27-5630-0001-0840	\$305.21	\$305.21
32-25-27-5630-0001-0850	\$305.21	\$305.21
32-25-27-5630-0001-0860	\$305.21	\$305.21
32-25-27-5630-0001-0870	\$305.21	\$305.21
32-25-27-5630-0001-0880	\$305.21	\$305.21
32-25-27-5630-0001-0890	\$305.21	\$305.21
32-25-27-5630-0001-0900	\$305.21	\$305.21
32-25-27-5630-0001-0910	\$305.21	\$305.21

ParcelID	O&M	Total
32-25-27-5630-0001-0920	\$305.21	\$305.21
32-25-27-5630-0001-0930	\$305.21	\$305.21
32-25-27-5630-0001-0940	\$305.21	\$305.21
32-25-27-5630-0001-0950	\$305.21	\$305.21
32-25-27-5630-0001-0960	\$305.21	\$305.21
32-25-27-5630-0001-0970	\$305.21	\$305.21
32-25-27-5630-0001-0980	\$305.21	\$305.21
32-25-27-5630-0001-0990	\$305.21	\$305.21
32-25-27-5630-0001-1000	\$305.21	\$305.21
32-25-27-5630-0001-1010	\$305.21	\$305.21
32-25-27-5630-0001-1020	\$305.21	\$305.21
32-25-27-5630-0001-1030	\$305.21	\$305.21
32-25-27-5630-0001-1040	\$305.21	\$305.21
32-25-27-5630-0001-1050	\$305.21	\$305.21
32-25-27-5630-0001-1060	\$305.21	\$305.21
32-25-27-5630-0001-1070	\$305.21	\$305.21
32-25-27-5630-0001-1080	\$305.21	\$305.21
32-25-27-5630-0001-1090	\$305.21	\$305.21
32-25-27-5630-0001-1100	\$305.21	\$305.21
32-25-27-5630-0001-1110	\$305.21	\$305.21
32-25-27-5630-0001-1120	\$305.21	\$305.21
32-25-27-5630-0001-1130	\$305.21	\$305.21
32-25-27-5630-0001-1140	\$305.21	\$305.21
32-25-27-5630-0001-1150	\$305.21	\$305.21
32-25-27-5630-0001-1160	\$305.21	\$305.21
32-25-27-5630-0001-1170	\$305.21	\$305.21
32-25-27-5630-0001-1180	\$305.21	\$305.21
32-25-27-5630-0001-1190	\$305.21	\$305.21
32-25-27-5630-0001-1200	\$305.21	\$305.21
32-25-27-5630-0001-1210	\$305.21	\$305.21
32-25-27-5630-0001-1220	\$305.21	\$305.21
32-25-27-5630-0001-1230	\$305.21	\$305.21
32-25-27-5630-0001-1240	\$305.21	\$305.21
32-25-27-5630-0001-1250	\$305.21	\$305.21
32-25-27-5630-0001-1260	\$305.21	\$305.21
32-25-27-5630-0001-1270	\$305.21	\$305.21
32-25-27-5630-0001-1280	\$305.21	\$305.21
32-25-27-5630-0001-1290	\$305.21	\$305.21
32-25-27-5630-0001-1300	\$305.21	\$305.21
32-25-27-5630-0001-1310	\$305.21	\$305.21
32-25-27-5630-0001-1320	\$305.21	\$305.21
32-25-27-5630-0001-1330	\$305.21	\$305.21
32-25-27-5630-0001-1340	\$305.21	\$305.21
32-25-27-5630-0001-1350	\$305.21	\$305.21
32-25-27-5630-0001-1360	\$305.21	\$305.21
32-25-27-5630-0001-1370	\$305.21	\$305.21
32-25-27-5630-0001-1380	\$305.21	\$305.21

ParcelID	O&M	Total
32-25-27-5630-0001-1390	\$305.21	\$305.21
32-25-27-5630-0001-1400	\$305.21	\$305.21
32-25-27-5630-0001-1410	\$305.21	\$305.21
32-25-27-5630-0001-1420	\$305.21	\$305.21
32-25-27-5630-0001-1430	\$305.21	\$305.21
32-25-27-5630-0001-1440	\$305.21	\$305.21
32-25-27-5630-0001-1450	\$305.21	\$305.21
32-25-27-5630-0001-1460	\$305.21	\$305.21
32-25-27-5630-0001-1470	\$305.21	\$305.21
32-25-27-5630-0001-1480	\$305.21	\$305.21
32-25-27-5630-0001-1490	\$305.21	\$305.21
32-25-27-5630-0001-1500	\$305.21	\$305.21
32-25-27-5630-0001-1510	\$305.21	\$305.21
32-25-27-5630-0001-1520	\$305.21	\$305.21
32-25-27-5630-0001-1530	\$305.21	\$305.21
32-25-27-5630-0001-1540	\$305.21	\$305.21
32-25-27-5630-0001-1550	\$305.21	\$305.21
32-25-27-5630-0001-1560	\$305.21	\$305.21
32-25-27-5630-0001-1570	\$305.21	\$305.21
32-25-27-5630-0001-1580	\$305.21	\$305.21
32-25-27-5630-0001-1590	\$305.21	\$305.21
32-25-27-5630-0001-1600	\$305.21	\$305.21
32-25-27-5630-0001-1610	\$305.21	\$305.21
32-25-27-5630-0001-1620	\$305.21	\$305.21
32-25-27-5630-0001-1630	\$305.21	\$305.21
32-25-27-5630-0001-1640	\$305.21	\$305.21
32-25-27-5630-0001-1650	\$305.21	\$305.21
32-25-27-5630-0001-1660	\$305.21	\$305.21
32-25-27-5630-0001-1670	\$305.21	\$305.21
32-25-27-5630-0001-1680	\$305.21	\$305.21
32-25-27-5630-0001-1690	\$305.21	\$305.21
32-25-27-5630-0001-1700	\$305.21	\$305.21
32-25-27-5630-0001-1710	\$305.21	\$305.21
32-25-27-5630-0001-1720	\$305.21	\$305.21
32-25-27-5630-0001-1730	\$305.21	\$305.21
32-25-27-5630-0001-1740	\$305.21	\$305.21
32-25-27-5630-0001-1750	\$305.21	\$305.21
32-25-27-5630-0001-1760	\$305.21	\$305.21
32-25-27-5630-0001-1770	\$305.21	\$305.21
32-25-27-5630-0001-1780	\$305.21	\$305.21
32-25-27-5630-0001-1790	\$305.21	\$305.21
32-25-27-5630-0001-1800	\$305.21	\$305.21
32-25-27-5630-0001-1810	\$305.21	\$305.21
32-25-27-5630-0001-1820	\$305.21	\$305.21
32-25-27-5630-0001-1830	\$305.21	\$305.21
32-25-27-5630-0001-1840	\$305.21	\$305.21
32-25-27-5630-0001-1850	\$305.21	\$305.21

ParcelID	O&M	Total
32-25-27-5630-0001-1860	\$305.21	\$305.21
32-25-27-5630-0001-1870	\$305.21	\$305.21
32-25-27-5630-0001-1880	\$305.21	\$305.21
32-25-27-5630-0001-1890	\$305.21	\$305.21
32-25-27-5630-0001-1900	\$305.21	\$305.21
32-25-27-5630-0001-1910	\$305.21	\$305.21
32-25-27-5630-0001-1920	\$305.21	\$305.21
32-25-27-5630-0001-1930	\$305.21	\$305.21
32-25-27-5630-0001-1940	\$305.21	\$305.21
32-25-27-5630-0001-1950	\$305.21	\$305.21
32-25-27-5630-0001-1960	\$305.21	\$305.21
32-25-27-5630-0001-1970	\$305.21	\$305.21
32-25-27-5630-0001-1980	\$305.21	\$305.21
32-25-27-5630-0001-1990	\$305.21	\$305.21
32-25-27-5630-0001-2000	\$305.21	\$305.21
32-25-27-5630-0001-2010	\$305.21	\$305.21
32-25-27-5630-0001-2020	\$305.21	\$305.21
32-25-27-5630-0001-2030	\$305.21	\$305.21
32-25-27-5630-0001-2040	\$305.21	\$305.21
32-25-27-5630-0001-2050	\$305.21	\$305.21
32-25-27-5630-0001-2060	\$305.21	\$305.21
32-25-27-5630-0001-2070	\$305.21	\$305.21
32-25-27-5630-0001-2080	\$305.21	\$305.21
32-25-27-5630-0001-2090	\$305.21	\$305.21
32-25-27-5630-0001-2100	\$305.21	\$305.21
32-25-27-5630-0001-2110	\$305.21	\$305.21
32-25-27-5630-0001-2120	\$305.21	\$305.21
32-25-27-5630-0001-2130	\$305.21	\$305.21
32-25-27-5630-0001-2140	\$305.21	\$305.21
32-25-27-5630-0001-2150	\$305.21	\$305.21
32-25-27-5630-0001-2160	\$305.21	\$305.21
32-25-27-5630-0001-2170	\$305.21	\$305.21
32-25-27-5630-0001-2180	\$305.21	\$305.21
32-25-27-5630-0001-2190	\$305.21	\$305.21
32-25-27-5630-0001-2200	\$305.21	\$305.21
32-25-27-5630-0001-2210	\$305.21	\$305.21
32-25-27-5630-0001-2220	\$305.21	\$305.21
32-25-27-5630-0001-2230	\$305.21	\$305.21
32-25-27-5630-0001-2240	\$305.21	\$305.21
32-25-27-5630-0001-2250	\$305.21	\$305.21
32-25-27-5630-0001-2260	\$305.21	\$305.21
32-25-27-5630-0001-2270	\$305.21	\$305.21
32-25-27-5630-0001-2280	\$305.21	\$305.21
32-25-27-5630-0001-2290	\$305.21	\$305.21
32-25-27-5630-0001-2300	\$305.21	\$305.21
32-25-27-5630-0001-2310	\$305.21	\$305.21
32-25-27-5630-0001-2320	\$305.21	\$305.21

ParcelID	O&M	Total
32-25-27-5630-0001-2330	\$305.21	\$305.21
32-25-27-5630-0001-2340	\$305.21	\$305.21
32-25-27-5630-0001-2350	\$305.21	\$305.21
32-25-27-5630-0001-2360	\$305.21	\$305.21
32-25-27-5630-0001-2370	\$305.21	\$305.21
32-25-27-5630-0001-2380	\$305.21	\$305.21
33-25-27-2879-0001-0110	\$305.21	\$305.21
33-25-27-2879-0001-0210	\$305.21	\$305.21
33-25-27-2879-0001-0310	\$305.21	\$305.21
33-25-27-2879-0001-0410	\$305.21	\$305.21
33-25-27-2884-0001-0101	\$305.21	\$305.21
33-25-27-2884-0001-0201	\$305.21	\$305.21
33-25-27-2884-0001-0301	\$305.21	\$305.21
33-25-27-2884-0001-0401	\$305.21	\$305.21
33-25-27-2884-0001-0501	\$305.21	\$305.21
33-25-27-2884-0001-0601	\$305.21	\$305.21
33-25-27-2884-0001-0701	\$305.21	\$305.21
33-25-27-2884-0001-0801	\$305.21	\$305.21
33-25-27-2884-0001-0901	\$305.21	\$305.21
33-25-27-2884-0001-1001	\$305.21	\$305.21
33-25-27-2884-0002-0101	\$305.21	\$305.21
33-25-27-2884-0002-0201	\$305.21	\$305.21
33-25-27-2884-0002-0301	\$305.21	\$305.21
33-25-27-2884-0002-0401	\$305.21	\$305.21
33-25-27-2884-0002-0501	\$305.21	\$305.21
33-25-27-2884-0002-0601	\$305.21	\$305.21
33-25-27-2884-0002-0701	\$305.21	\$305.21
33-25-27-2884-0002-0801	\$305.21	\$305.21
33-25-27-2884-0002-0901	\$305.21	\$305.21
33-25-27-2884-0002-1001	\$305.21	\$305.21
33-25-27-2884-0003-0101	\$305.21	\$305.21
33-25-27-2884-0003-0201	\$305.21	\$305.21
33-25-27-2884-0003-0301	\$305.21	\$305.21
33-25-27-2884-0003-0401	\$305.21	\$305.21
33-25-27-2884-0003-0501	\$305.21	\$305.21
33-25-27-2884-0003-0601	\$305.21	\$305.21
33-25-27-2884-0003-0701	\$305.21	\$305.21
33-25-27-2884-0003-0801	\$305.21	\$305.21
33-25-27-2884-0003-0901	\$305.21	\$305.21
33-25-27-2884-0003-1001	\$305.21	\$305.21
33-25-27-2884-0004-0101	\$305.21	\$305.21
33-25-27-2884-0004-0201	\$305.21	\$305.21
33-25-27-2884-0004-0301	\$305.21	\$305.21
33-25-27-2884-0004-0401	\$305.21	\$305.21
33-25-27-2884-0004-0501	\$305.21	\$305.21
33-25-27-2884-0004-0601	\$305.21	\$305.21
33-25-27-2884-0004-0701	\$305.21	\$305.21

ParcelID	O&M	Total
33-25-27-2884-0004-0801	\$305.21	\$305.21
33-25-27-2884-0004-0901	\$305.21	\$305.21
33-25-27-2884-0004-1001	\$305.21	\$305.21
33-25-27-2887-0001-0125	\$305.21	\$305.21
33-25-27-2887-0001-0225	\$305.21	\$305.21
33-25-27-2887-0001-0325	\$305.21	\$305.21
33-25-27-2887-0001-0425	\$305.21	\$305.21
33-25-27-2887-0001-0525	\$305.21	\$305.21
33-25-27-2887-0002-0125	\$305.21	\$305.21
33-25-27-2887-0002-0225	\$305.21	\$305.21
33-25-27-2887-0002-0325	\$305.21	\$305.21
33-25-27-2887-0002-0425	\$305.21	\$305.21
33-25-27-2887-0002-0525	\$305.21	\$305.21
33-25-27-2888-0001-0109	\$305.21	\$305.21
33-25-27-2888-0001-0209	\$305.21	\$305.21
33-25-27-2888-0001-0309	\$305.21	\$305.21
33-25-27-2888-0001-0409	\$305.21	\$305.21
33-25-27-2889-0001-0111	\$305.21	\$305.21
33-25-27-2889-0001-0211	\$305.21	\$305.21
33-25-27-2889-0001-0311	\$305.21	\$305.21
33-25-27-2889-0001-0411	\$305.21	\$305.21
33-25-27-2893-0001-0112	\$305.21	\$305.21
33-25-27-2893-0001-0212	\$305.21	\$305.21
33-25-27-2893-0001-0312	\$305.21	\$305.21
33-25-27-2893-0001-0412	\$305.21	\$305.21
33-25-27-2894-0001-0127	\$305.21	\$305.21
33-25-27-2894-0001-0227	\$305.21	\$305.21
33-25-27-2894-0001-0327	\$305.21	\$305.21
33-25-27-2894-0001-0427	\$305.21	\$305.21
33-25-27-2894-0002-0127	\$305.21	\$305.21
33-25-27-2894-0002-0227	\$305.21	\$305.21
33-25-27-2894-0002-0327	\$305.21	\$305.21
33-25-27-2894-0002-0427	\$305.21	\$305.21
33-25-27-2896-0001-0102	\$305.21	\$305.21
33-25-27-2896-0001-0202	\$305.21	\$305.21
33-25-27-2896-0001-0302	\$305.21	\$305.21
33-25-27-2896-0001-0402	\$305.21	\$305.21
33-25-27-2896-0001-0502	\$305.21	\$305.21
33-25-27-2896-0001-0602	\$305.21	\$305.21
33-25-27-2896-0001-0702	\$305.21	\$305.21
33-25-27-2896-0001-0802	\$305.21	\$305.21
33-25-27-2896-0001-0902	\$305.21	\$305.21
33-25-27-2896-0001-1002	\$305.21	\$305.21
33-25-27-2896-0002-0102	\$305.21	\$305.21
33-25-27-2896-0002-0202	\$305.21	\$305.21
33-25-27-2896-0002-0302	\$305.21	\$305.21
33-25-27-2896-0002-0402	\$305.21	\$305.21

ParcelID	O&M	Total
33-25-27-2896-0002-0502	\$305.21	\$305.21
33-25-27-2896-0002-0602	\$305.21	\$305.21
33-25-27-2896-0002-0702	\$305.21	\$305.21
33-25-27-2896-0002-0802	\$305.21	\$305.21
33-25-27-2896-0002-0902	\$305.21	\$305.21
33-25-27-2896-0002-1002	\$305.21	\$305.21
33-25-27-2896-0003-0102	\$305.21	\$305.21
33-25-27-2896-0003-0202	\$305.21	\$305.21
33-25-27-2896-0003-0302	\$305.21	\$305.21
33-25-27-2896-0003-0402	\$305.21	\$305.21
33-25-27-2896-0003-0502	\$305.21	\$305.21
33-25-27-2896-0003-0602	\$305.21	\$305.21
33-25-27-2896-0003-0702	\$305.21	\$305.21
33-25-27-2896-0003-0802	\$305.21	\$305.21
33-25-27-2896-0003-0902	\$305.21	\$305.21
33-25-27-2896-0003-1002	\$305.21	\$305.21
33-25-27-2896-0004-0102	\$305.21	\$305.21
33-25-27-2896-0004-0202	\$305.21	\$305.21
33-25-27-2896-0004-0302	\$305.21	\$305.21
33-25-27-2896-0004-0402	\$305.21	\$305.21
33-25-27-2896-0004-0502	\$305.21	\$305.21
33-25-27-2896-0004-0602	\$305.21	\$305.21
33-25-27-2896-0004-0702	\$305.21	\$305.21
33-25-27-2896-0004-0802	\$305.21	\$305.21
33-25-27-2896-0004-0902	\$305.21	\$305.21
33-25-27-2896-0004-1002	\$305.21	\$305.21
33-25-27-2923-0001-0126	\$305.21	\$305.21
33-25-27-2923-0001-0226	\$305.21	\$305.21
33-25-27-2923-0001-0326	\$305.21	\$305.21
33-25-27-2923-0001-0426	\$305.21	\$305.21
33-25-27-2923-0001-0526	\$305.21	\$305.21
33-25-27-2923-0002-0126	\$305.21	\$305.21
33-25-27-2923-0002-0226	\$305.21	\$305.21
33-25-27-2923-0002-0326	\$305.21	\$305.21
33-25-27-2923-0002-0426	\$305.21	\$305.21
33-25-27-2923-0002-0526	\$305.21	\$305.21
33-25-27-2932-0001-0128	\$305.21	\$305.21
33-25-27-2932-0001-0228	\$305.21	\$305.21
33-25-27-2932-0001-0328	\$305.21	\$305.21
33-25-27-2932-0001-0428	\$305.21	\$305.21
33-25-27-2932-0001-0528	\$305.21	\$305.21
33-25-27-2932-0002-0128	\$305.21	\$305.21
33-25-27-2932-0002-0228	\$305.21	\$305.21
33-25-27-2932-0002-0328	\$305.21	\$305.21
33-25-27-2932-0002-0428	\$305.21	\$305.21
33-25-27-2932-0002-0528	\$305.21	\$305.21
33-25-27-2937-0001-0113	\$305.21	\$305.21

ParcelID	O&M	Total
33-25-27-2937-0001-0213	\$305.21	\$305.21
33-25-27-2937-0001-0313	\$305.21	\$305.21
33-25-27-2937-0001-0413	\$305.21	\$305.21
33-25-27-2937-0001-0513	\$305.21	\$305.21
33-25-27-2937-0001-0613	\$305.21	\$305.21
33-25-27-2938-0001-0103	\$305.21	\$305.21
33-25-27-2938-0001-0203	\$305.21	\$305.21
33-25-27-2938-0001-0303	\$305.21	\$305.21
33-25-27-2938-0001-0403	\$305.21	\$305.21
33-25-27-2938-0001-0503	\$305.21	\$305.21
33-25-27-2938-0001-0603	\$305.21	\$305.21
33-25-27-2938-0001-0703	\$305.21	\$305.21
33-25-27-2938-0001-0803	\$305.21	\$305.21
33-25-27-2938-0001-0903	\$305.21	\$305.21
33-25-27-2938-0001-1003	\$305.21	\$305.21
33-25-27-2938-0002-0103	\$305.21	\$305.21
33-25-27-2938-0002-0203	\$305.21	\$305.21
33-25-27-2938-0002-0303	\$305.21	\$305.21
33-25-27-2938-0002-0403	\$305.21	\$305.21
33-25-27-2938-0002-0503	\$305.21	\$305.21
33-25-27-2938-0002-0603	\$305.21	\$305.21
33-25-27-2938-0002-0703	\$305.21	\$305.21
33-25-27-2938-0002-0803	\$305.21	\$305.21
33-25-27-2938-0002-0903	\$305.21	\$305.21
33-25-27-2938-0002-1003	\$305.21	\$305.21
33-25-27-2938-0003-0103	\$305.21	\$305.21
33-25-27-2938-0003-0203	\$305.21	\$305.21
33-25-27-2938-0003-0303	\$305.21	\$305.21
33-25-27-2938-0003-0403	\$305.21	\$305.21
33-25-27-2938-0003-0503	\$305.21	\$305.21
33-25-27-2938-0003-0603	\$305.21	\$305.21
33-25-27-2938-0003-0703	\$305.21	\$305.21
33-25-27-2938-0003-0803	\$305.21	\$305.21
33-25-27-2938-0003-0903	\$305.21	\$305.21
33-25-27-2938-0003-1003	\$305.21	\$305.21
33-25-27-2938-0004-0103	\$305.21	\$305.21
33-25-27-2938-0004-0203	\$305.21	\$305.21
33-25-27-2938-0004-0303	\$305.21	\$305.21
33-25-27-2938-0004-0403	\$305.21	\$305.21
33-25-27-2938-0004-0503	\$305.21	\$305.21
33-25-27-2938-0004-0603	\$305.21	\$305.21
33-25-27-2938-0004-0703	\$305.21	\$305.21
33-25-27-2938-0004-0803	\$305.21	\$305.21
33-25-27-2938-0004-0903	\$305.21	\$305.21
33-25-27-2938-0004-1003	\$305.21	\$305.21
33-25-27-2944-0001-0129	\$305.21	\$305.21
33-25-27-2944-0001-0229	\$305.21	\$305.21

ParcelID	O&M	Total
33-25-27-2944-0001-0329	\$305.21	\$305.21
33-25-27-2944-0001-0429	\$305.21	\$305.21
33-25-27-2944-0001-0529	\$305.21	\$305.21
33-25-27-2944-0002-0129	\$305.21	\$305.21
33-25-27-2944-0002-0229	\$305.21	\$305.21
33-25-27-2944-0002-0329	\$305.21	\$305.21
33-25-27-2944-0002-0429	\$305.21	\$305.21
33-25-27-2944-0002-0529	\$305.21	\$305.21
33-25-27-2957-0001-0116	\$305.21	\$305.21
33-25-27-2957-0001-0216	\$305.21	\$305.21
33-25-27-2957-0001-0316	\$305.21	\$305.21
33-25-27-2957-0001-0416	\$305.21	\$305.21
33-25-27-2957-0001-0516	\$305.21	\$305.21
33-25-27-2957-0001-0616	\$305.21	\$305.21
33-25-27-2958-0001-0117	\$305.21	\$305.21
33-25-27-2958-0001-0217	\$305.21	\$305.21
33-25-27-2958-0001-0317	\$305.21	\$305.21
33-25-27-2958-0001-0417	\$305.21	\$305.21
33-25-27-2959-0001-0131	\$305.21	\$305.21
33-25-27-2959-0001-0231	\$305.21	\$305.21
33-25-27-2959-0001-0331	\$305.21	\$305.21
33-25-27-2959-0001-0431	\$305.21	\$305.21
33-25-27-2959-0002-0131	\$305.21	\$305.21
33-25-27-2959-0002-0231	\$305.21	\$305.21
33-25-27-2959-0002-0331	\$305.21	\$305.21
33-25-27-2959-0002-0431	\$305.21	\$305.21
33-25-27-2962-0001-0114	\$305.21	\$305.21
33-25-27-2962-0001-0214	\$305.21	\$305.21
33-25-27-2962-0001-0314	\$305.21	\$305.21
33-25-27-2962-0001-0414	\$305.21	\$305.21
33-25-27-2962-0001-0514	\$305.21	\$305.21
33-25-27-2962-0001-0614	\$305.21	\$305.21
33-25-27-2963-0001-0115	\$305.21	\$305.21
33-25-27-2963-0001-0215	\$305.21	\$305.21
33-25-27-2963-0001-0315	\$305.21	\$305.21
33-25-27-2963-0001-0415	\$305.21	\$305.21
33-25-27-2963-0001-0515	\$305.21	\$305.21
33-25-27-2963-0001-0615	\$305.21	\$305.21
33-25-27-2964-0001-1010	\$278.50	\$278.50
33-25-27-2964-0001-1020	\$278.50	\$278.50
33-25-27-2964-0001-1030	\$278.50	\$278.50
33-25-27-2964-0001-1040	\$278.50	\$278.50
33-25-27-2964-0001-1050	\$278.50	\$278.50
33-25-27-2964-0001-1060	\$278.50	\$278.50
33-25-27-2964-0001-1070	\$278.50	\$278.50
33-25-27-2964-0001-1080	\$278.50	\$278.50
33-25-27-2964-0001-1090	\$278.50	\$278.50

ParcelID	O&M	Total
33-25-27-2964-0001-1100	\$278.50	\$278.50
33-25-27-2964-0001-1110	\$278.50	\$278.50
33-25-27-2964-0001-1120	\$278.50	\$278.50
33-25-27-2964-0001-2010	\$278.50	\$278.50
33-25-27-2964-0001-2020	\$278.50	\$278.50
33-25-27-2964-0001-2030	\$278.50	\$278.50
33-25-27-2964-0001-2040	\$278.50	\$278.50
33-25-27-2964-0001-2050	\$278.50	\$278.50
33-25-27-2964-0001-2060	\$278.50	\$278.50
33-25-27-2964-0001-2070	\$278.50	\$278.50
33-25-27-2964-0001-2080	\$278.50	\$278.50
33-25-27-2964-0001-2090	\$278.50	\$278.50
33-25-27-2964-0001-2100	\$278.50	\$278.50
33-25-27-2964-0001-2110	\$278.50	\$278.50
33-25-27-2964-0001-2120	\$278.50	\$278.50
33-25-27-2964-0001-3010	\$278.50	\$278.50
33-25-27-2964-0001-3020	\$278.50	\$278.50
33-25-27-2964-0001-3030	\$278.50	\$278.50
33-25-27-2964-0001-3040	\$278.50	\$278.50
33-25-27-2964-0001-3050	\$278.50	\$278.50
33-25-27-2964-0001-3060	\$278.50	\$278.50
33-25-27-2964-0001-3070	\$278.50	\$278.50
33-25-27-2964-0001-3080	\$278.50	\$278.50
33-25-27-2964-0001-3090	\$278.50	\$278.50
33-25-27-2964-0001-3100	\$278.50	\$278.50
33-25-27-2964-0001-3110	\$278.50	\$278.50
33-25-27-2964-0001-3120	\$278.50	\$278.50
33-25-27-2964-0001-4010	\$278.50	\$278.50
33-25-27-2964-0001-4020	\$278.50	\$278.50
33-25-27-2964-0001-4030	\$278.50	\$278.50
33-25-27-2964-0001-4040	\$278.50	\$278.50
33-25-27-2964-0001-4050	\$278.50	\$278.50
33-25-27-2964-0001-4060	\$278.50	\$278.50
33-25-27-2964-0001-4070	\$278.50	\$278.50
33-25-27-2964-0001-4080	\$278.50	\$278.50
33-25-27-2964-0001-4090	\$278.50	\$278.50
33-25-27-2964-0001-4100	\$278.50	\$278.50
33-25-27-2964-0001-4110	\$278.50	\$278.50
33-25-27-2964-0001-4120	\$278.50	\$278.50
33-25-27-2964-0001-5010	\$278.50	\$278.50
33-25-27-2964-0001-5020	\$278.50	\$278.50
33-25-27-2964-0001-5030	\$278.50	\$278.50
33-25-27-2964-0001-5040	\$278.50	\$278.50
33-25-27-2964-0001-5050	\$278.50	\$278.50
33-25-27-2964-0001-5060	\$278.50	\$278.50
33-25-27-2964-0001-5070	\$278.50	\$278.50
33-25-27-2964-0001-5080	\$278.50	\$278.50

ParcelID	O&M	Total
33-25-27-2964-0001-5090	\$278.50	\$278.50
33-25-27-2964-0001-5100	\$278.50	\$278.50
33-25-27-2964-0001-5110	\$278.50	\$278.50
33-25-27-2964-0001-5120	\$278.50	\$278.50
33-25-27-2966-0001-0130	\$305.21	\$305.21
33-25-27-2966-0001-0230	\$305.21	\$305.21
33-25-27-2966-0001-0330	\$305.21	\$305.21
33-25-27-2966-0001-0430	\$305.21	\$305.21
33-25-27-2966-0001-0530	\$305.21	\$305.21
33-25-27-2966-0002-0130	\$305.21	\$305.21
33-25-27-2966-0002-0230	\$305.21	\$305.21
33-25-27-2966-0002-0330	\$305.21	\$305.21
33-25-27-2966-0002-0430	\$305.21	\$305.21
33-25-27-2966-0002-0530	\$305.21	\$305.21
33-25-27-2974-0001-0132	\$305.21	\$305.21
33-25-27-2974-0001-0232	\$305.21	\$305.21
33-25-27-2974-0001-0332	\$305.21	\$305.21
33-25-27-2974-0001-0432	\$305.21	\$305.21
33-25-27-2974-0002-0132	\$305.21	\$305.21
33-25-27-2974-0002-0232	\$305.21	\$305.21
33-25-27-2974-0002-0332	\$305.21	\$305.21
33-25-27-2974-0002-0432	\$305.21	\$305.21
33-25-27-2976-0001-0118	\$305.21	\$305.21
33-25-27-2976-0001-0218	\$305.21	\$305.21
33-25-27-2976-0001-0318	\$305.21	\$305.21
33-25-27-2976-0001-0418	\$305.21	\$305.21
33-25-27-2976-0001-0518	\$305.21	\$305.21
33-25-27-2976-0001-0618	\$305.21	\$305.21
33-25-27-2986-0001-0124	\$305.21	\$305.21
33-25-27-2986-0001-0224	\$305.21	\$305.21
33-25-27-2986-0001-0324	\$305.21	\$305.21
33-25-27-2986-0001-0424	\$305.21	\$305.21
33-25-27-3005-0001-0133	\$305.21	\$305.21
33-25-27-3005-0001-0233	\$305.21	\$305.21
33-25-27-3005-0001-0333	\$305.21	\$305.21
33-25-27-3005-0001-0433	\$305.21	\$305.21
33-25-27-3005-0002-0133	\$305.21	\$305.21
33-25-27-3005-0002-0233	\$305.21	\$305.21
33-25-27-3005-0002-0333	\$305.21	\$305.21
33-25-27-3005-0002-0433	\$305.21	\$305.21
33-25-27-3006-0001-0123	\$305.21	\$305.21
33-25-27-3006-0001-0223	\$305.21	\$305.21
33-25-27-3006-0001-0323	\$305.21	\$305.21
33-25-27-3006-0001-0423	\$305.21	\$305.21
33-25-27-3007-0001-0119	\$305.21	\$305.21
33-25-27-3007-0001-0219	\$305.21	\$305.21
33-25-27-3007-0001-0319	\$305.21	\$305.21

ParcelID	O&M	Total
33-25-27-3007-0001-0419	\$305.21	\$305.21
33-25-27-3007-0001-0519	\$305.21	\$305.21
33-25-27-3007-0001-0619	\$305.21	\$305.21
33-25-27-3009-0001-0122	\$305.21	\$305.21
33-25-27-3009-0001-0222	\$305.21	\$305.21
33-25-27-3009-0001-0322	\$305.21	\$305.21
33-25-27-3009-0001-0422	\$305.21	\$305.21
33-25-27-3009-0001-0522	\$305.21	\$305.21
33-25-27-3009-0001-0622	\$305.21	\$305.21
33-25-27-3066-0001-0104	\$305.21	\$305.21
33-25-27-3066-0001-0204	\$305.21	\$305.21
33-25-27-3066-0001-0304	\$305.21	\$305.21
33-25-27-3066-0001-0404	\$305.21	\$305.21
33-25-27-3066-0001-0504	\$305.21	\$305.21
33-25-27-3066-0001-0604	\$305.21	\$305.21
33-25-27-3066-0001-0704	\$305.21	\$305.21
33-25-27-3066-0001-0804	\$305.21	\$305.21
33-25-27-3066-0001-0904	\$305.21	\$305.21
33-25-27-3066-0001-1004	\$305.21	\$305.21
33-25-27-3066-0002-0104	\$305.21	\$305.21
33-25-27-3066-0002-0204	\$305.21	\$305.21
33-25-27-3066-0002-0304	\$305.21	\$305.21
33-25-27-3066-0002-0404	\$305.21	\$305.21
33-25-27-3066-0002-0504	\$305.21	\$305.21
33-25-27-3066-0002-0604	\$305.21	\$305.21
33-25-27-3066-0002-0704	\$305.21	\$305.21
33-25-27-3066-0002-0804	\$305.21	\$305.21
33-25-27-3066-0002-0904	\$305.21	\$305.21
33-25-27-3066-0002-1004	\$305.21	\$305.21
33-25-27-3066-0003-0104	\$305.21	\$305.21
33-25-27-3066-0003-0204	\$305.21	\$305.21
33-25-27-3066-0003-0304	\$305.21	\$305.21
33-25-27-3066-0003-0404	\$305.21	\$305.21
33-25-27-3066-0003-0504	\$305.21	\$305.21
33-25-27-3066-0003-0604	\$305.21	\$305.21
33-25-27-3066-0003-0704	\$305.21	\$305.21
33-25-27-3066-0003-0804	\$305.21	\$305.21
33-25-27-3066-0003-0904	\$305.21	\$305.21
33-25-27-3066-0003-1004	\$305.21	\$305.21
33-25-27-3066-0004-0104	\$305.21	\$305.21
33-25-27-3066-0004-0204	\$305.21	\$305.21
33-25-27-3066-0004-0304	\$305.21	\$305.21
33-25-27-3066-0004-0404	\$305.21	\$305.21
33-25-27-3066-0004-0504	\$305.21	\$305.21
33-25-27-3066-0004-0604	\$305.21	\$305.21
33-25-27-3066-0004-0704	\$305.21	\$305.21
33-25-27-3066-0004-0804	\$305.21	\$305.21

ParcelID	O&M	Total
33-25-27-3066-0004-0904	\$305.21	\$305.21
33-25-27-3066-0004-1004	\$305.21	\$305.21
33-25-27-3092-0001-0120	\$305.21	\$305.21
33-25-27-3092-0001-0220	\$305.21	\$305.21
33-25-27-3092-0001-0320	\$305.21	\$305.21
33-25-27-3092-0001-0420	\$305.21	\$305.21
33-25-27-3093-0001-0135	\$305.21	\$305.21
33-25-27-3093-0001-0235	\$305.21	\$305.21
33-25-27-3093-0001-0335	\$305.21	\$305.21
33-25-27-3093-0001-0435	\$305.21	\$305.21
33-25-27-3093-0001-0535	\$305.21	\$305.21
33-25-27-3093-0002-0135	\$305.21	\$305.21
33-25-27-3093-0002-0235	\$305.21	\$305.21
33-25-27-3093-0002-0335	\$305.21	\$305.21
33-25-27-3093-0002-0435	\$305.21	\$305.21
33-25-27-3093-0002-0535	\$305.21	\$305.21
33-25-27-3094-0001-0121	\$305.21	\$305.21
33-25-27-3094-0001-0221	\$305.21	\$305.21
33-25-27-3094-0001-0321	\$305.21	\$305.21
33-25-27-3094-0001-0421	\$305.21	\$305.21
33-25-27-3094-0001-0521	\$305.21	\$305.21
33-25-27-3094-0001-0621	\$305.21	\$305.21
33-25-27-3095-0001-0136	\$305.21	\$305.21
33-25-27-3095-0001-0236	\$305.21	\$305.21
33-25-27-3095-0001-0336	\$305.21	\$305.21
33-25-27-3095-0001-0436	\$305.21	\$305.21
33-25-27-3095-0002-0136	\$305.21	\$305.21
33-25-27-3095-0002-0236	\$305.21	\$305.21
33-25-27-3095-0002-0336	\$305.21	\$305.21
33-25-27-3095-0002-0436	\$305.21	\$305.21
33-25-27-3096-0001-0134	\$305.21	\$305.21
33-25-27-3096-0001-0234	\$305.21	\$305.21
33-25-27-3096-0001-0334	\$305.21	\$305.21
33-25-27-3096-0001-0434	\$305.21	\$305.21
33-25-27-3096-0002-0134	\$305.21	\$305.21
33-25-27-3096-0002-0234	\$305.21	\$305.21
33-25-27-3096-0002-0334	\$305.21	\$305.21
33-25-27-3096-0002-0434	\$305.21	\$305.21
33-25-27-3097-0001-0152	\$305.21	\$305.21
33-25-27-3097-0001-0252	\$305.21	\$305.21
33-25-27-3097-0001-0352	\$305.21	\$305.21
33-25-27-3097-0001-0452	\$305.21	\$305.21
33-25-27-3097-0001-0552	\$305.21	\$305.21
33-25-27-3097-0001-0652	\$305.21	\$305.21
33-25-27-3098-0001-0151	\$305.21	\$305.21
33-25-27-3098-0001-0251	\$305.21	\$305.21
33-25-27-3098-0001-0351	\$305.21	\$305.21

ParcelID	O&M	Total
33-25-27-3098-0001-0451	\$305.21	\$305.21
33-25-27-3098-0001-0551	\$305.21	\$305.21
33-25-27-3098-0001-0651	\$305.21	\$305.21
33-25-27-3099-0001-0137	\$305.21	\$305.21
33-25-27-3099-0001-0237	\$305.21	\$305.21
33-25-27-3099-0001-0337	\$305.21	\$305.21
33-25-27-3099-0001-0437	\$305.21	\$305.21
33-25-27-3099-0002-0137	\$305.21	\$305.21
33-25-27-3099-0002-0237	\$305.21	\$305.21
33-25-27-3099-0002-0337	\$305.21	\$305.21
33-25-27-3099-0002-0437	\$305.21	\$305.21
33-25-27-3137-0001-0153	\$305.21	\$305.21
33-25-27-3137-0001-0253	\$305.21	\$305.21
33-25-27-3137-0001-0353	\$305.21	\$305.21
33-25-27-3137-0001-0453	\$305.21	\$305.21
33-25-27-3146-0001-0165	\$305.21	\$305.21
33-25-27-3146-0001-0265	\$305.21	\$305.21
33-25-27-3146-0001-0365	\$305.21	\$305.21
33-25-27-3146-0001-0465	\$305.21	\$305.21
33-25-27-3147-0001-0164	\$305.21	\$305.21
33-25-27-3147-0001-0264	\$305.21	\$305.21
33-25-27-3147-0001-0364	\$305.21	\$305.21
33-25-27-3147-0001-0464	\$305.21	\$305.21
33-25-27-3149-0001-0163	\$305.21	\$305.21
33-25-27-3149-0001-0263	\$305.21	\$305.21
33-25-27-3149-0001-0363	\$305.21	\$305.21
33-25-27-3149-0001-0463	\$305.21	\$305.21
33-25-27-3152-0001-0154	\$305.21	\$305.21
33-25-27-3152-0001-0254	\$305.21	\$305.21
33-25-27-3152-0001-0354	\$305.21	\$305.21
33-25-27-3152-0001-0454	\$305.21	\$305.21
33-25-27-3152-0001-0554	\$305.21	\$305.21
33-25-27-3152-0001-0654	\$305.21	\$305.21
33-25-27-3153-0001-0162	\$305.21	\$305.21
33-25-27-3153-0001-0262	\$305.21	\$305.21
33-25-27-3153-0001-0362	\$305.21	\$305.21
33-25-27-3153-0001-0462	\$305.21	\$305.21
33-25-27-3156-0001-0155	\$305.21	\$305.21
33-25-27-3156-0001-0255	\$305.21	\$305.21
33-25-27-3156-0001-0355	\$305.21	\$305.21
33-25-27-3156-0001-0455	\$305.21	\$305.21
33-25-27-3173-0001-0138	\$305.21	\$305.21
33-25-27-3173-0001-0238	\$305.21	\$305.21
33-25-27-3173-0001-0338	\$305.21	\$305.21
33-25-27-3173-0001-0438	\$305.21	\$305.21
33-25-27-3173-0001-0538	\$305.21	\$305.21
33-25-27-3173-0002-0138	\$305.21	\$305.21

ParcelID	O&M	Total
33-25-27-3173-0002-0238	\$305.21	\$305.21
33-25-27-3173-0002-0338	\$305.21	\$305.21
33-25-27-3173-0002-0438	\$305.21	\$305.21
33-25-27-3173-0002-0538	\$305.21	\$305.21
33-25-27-3174-0001-0139	\$305.21	\$305.21
33-25-27-3174-0001-0239	\$305.21	\$305.21
33-25-27-3174-0001-0339	\$305.21	\$305.21
33-25-27-3174-0001-0439	\$305.21	\$305.21
33-25-27-3174-0001-0539	\$305.21	\$305.21
33-25-27-3174-0002-0139	\$305.21	\$305.21
33-25-27-3174-0002-0239	\$305.21	\$305.21
33-25-27-3174-0002-0339	\$305.21	\$305.21
33-25-27-3174-0002-0439	\$305.21	\$305.21
33-25-27-3174-0002-0539	\$305.21	\$305.21
33-25-27-3175-0001-0140	\$305.21	\$305.21
33-25-27-3175-0001-0240	\$305.21	\$305.21
33-25-27-3175-0001-0340	\$305.21	\$305.21
33-25-27-3175-0001-0440	\$305.21	\$305.21
33-25-27-3175-0001-0540	\$305.21	\$305.21
33-25-27-3175-0002-0140	\$305.21	\$305.21
33-25-27-3175-0002-0240	\$305.21	\$305.21
33-25-27-3175-0002-0340	\$305.21	\$305.21
33-25-27-3175-0002-0440	\$305.21	\$305.21
33-25-27-3175-0002-0540	\$305.21	\$305.21
33-25-27-3176-0001-0150	\$305.21	\$305.21
33-25-27-3176-0001-0250	\$305.21	\$305.21
33-25-27-3176-0001-0350	\$305.21	\$305.21
33-25-27-3176-0001-0450	\$305.21	\$305.21
33-25-27-3176-0001-0550	\$305.21	\$305.21
33-25-27-3176-0002-0150	\$305.21	\$305.21
33-25-27-3176-0002-0250	\$305.21	\$305.21
33-25-27-3176-0002-0350	\$305.21	\$305.21
33-25-27-3176-0002-0450	\$305.21	\$305.21
33-25-27-3176-0002-0550	\$305.21	\$305.21
33-25-27-3178-0001-0141	\$305.21	\$305.21
33-25-27-3178-0001-0241	\$305.21	\$305.21
33-25-27-3178-0001-0341	\$305.21	\$305.21
33-25-27-3178-0001-0441	\$305.21	\$305.21
33-25-27-3178-0002-0141	\$305.21	\$305.21
33-25-27-3178-0002-0241	\$305.21	\$305.21
33-25-27-3178-0002-0341	\$305.21	\$305.21
33-25-27-3178-0002-0441	\$305.21	\$305.21
33-25-27-3179-0001-0166	\$305.21	\$305.21
33-25-27-3179-0001-0266	\$305.21	\$305.21
33-25-27-3179-0001-0366	\$305.21	\$305.21
33-25-27-3179-0001-0466	\$305.21	\$305.21
33-25-27-3255-0001-0010	\$305.21	\$305.21

ParcelID	O&M	Total
33-25-27-3255-0001-0020	\$305.21	\$305.21
33-25-27-3255-0001-0030	\$305.21	\$305.21
33-25-27-3255-0001-0040	\$305.21	\$305.21
33-25-27-3255-0001-0050	\$305.21	\$305.21
33-25-27-3255-0001-0060	\$305.21	\$305.21
33-25-27-3255-0001-0070	\$305.21	\$305.21
33-25-27-3255-0001-0080	\$305.21	\$305.21
33-25-27-3255-0001-0090	\$305.21	\$305.21
33-25-27-3255-0001-0100	\$305.21	\$305.21
33-25-27-3255-0001-0110	\$305.21	\$305.21
33-25-27-3255-0001-0120	\$305.21	\$305.21
33-25-27-3255-0001-0130	\$305.21	\$305.21
33-25-27-3255-0001-0140	\$305.21	\$305.21
33-25-27-3255-0001-0150	\$305.21	\$305.21
33-25-27-3255-0001-0160	\$305.21	\$305.21
33-25-27-3255-0001-0170	\$305.21	\$305.21
33-25-27-3255-0001-0180	\$305.21	\$305.21
33-25-27-3255-0001-0190	\$305.21	\$305.21
33-25-27-3255-0001-0200	\$305.21	\$305.21
33-25-27-3255-0001-0210	\$305.21	\$305.21
33-25-27-3255-0001-0220	\$305.21	\$305.21
33-25-27-3255-0001-0230	\$305.21	\$305.21
33-25-27-3255-0001-0240	\$305.21	\$305.21
33-25-27-3255-0001-0250	\$305.21	\$305.21
33-25-27-3255-0001-0260	\$305.21	\$305.21
33-25-27-3255-0001-0270	\$305.21	\$305.21
33-25-27-3255-0001-0280	\$305.21	\$305.21
33-25-27-3255-0001-0290	\$305.21	\$305.21
33-25-27-3255-0001-0300	\$305.21	\$305.21
33-25-27-3255-0001-0310	\$305.21	\$305.21
33-25-27-3255-0001-0320	\$305.21	\$305.21
33-25-27-3255-0001-0330	\$305.21	\$305.21
33-25-27-3255-0001-0340	\$305.21	\$305.21
33-25-27-3255-0001-0350	\$305.21	\$305.21
33-25-27-3255-0001-0360	\$305.21	\$305.21
33-25-27-3255-0001-0370	\$305.21	\$305.21
33-25-27-3255-0001-0380	\$305.21	\$305.21
33-25-27-3255-0001-0390	\$305.21	\$305.21
33-25-27-3255-0001-0400	\$305.21	\$305.21
33-25-27-3255-0001-0410	\$305.21	\$305.21
33-25-27-3255-0001-0420	\$305.21	\$305.21
33-25-27-3255-0001-0430	\$305.21	\$305.21
33-25-27-3255-0001-0440	\$305.21	\$305.21
33-25-27-3255-0001-0450	\$305.21	\$305.21
33-25-27-3255-0001-0460	\$305.21	\$305.21
33-25-27-3255-0001-0470	\$305.21	\$305.21
33-25-27-3255-0001-0480	\$305.21	\$305.21

ParcelID	O&M	Total
33-25-27-3255-0001-0490	\$305.21	\$305.21
33-25-27-3255-0001-0500	\$305.21	\$305.21
33-25-27-3255-0001-0510	\$305.21	\$305.21
33-25-27-3255-0001-0520	\$305.21	\$305.21
33-25-27-3255-0001-0530	\$305.21	\$305.21
33-25-27-3255-0001-0540	\$305.21	\$305.21
33-25-27-3255-0001-0550	\$305.21	\$305.21
33-25-27-3255-0001-0560	\$305.21	\$305.21
33-25-27-3255-0001-0570	\$305.21	\$305.21
33-25-27-3255-0001-0580	\$305.21	\$305.21
33-25-27-3255-0001-0590	\$305.21	\$305.21
33-25-27-3255-0001-0600	\$305.21	\$305.21
33-25-27-3255-0001-0610	\$305.21	\$305.21
33-25-27-3255-0001-0620	\$305.21	\$305.21
33-25-27-3255-0001-0630	\$305.21	\$305.21
33-25-27-3255-0001-0640	\$305.21	\$305.21
33-25-27-3255-0001-0650	\$305.21	\$305.21
33-25-27-3255-0001-0660	\$305.21	\$305.21
33-25-27-3255-0001-0670	\$305.21	\$305.21
33-25-27-3255-0001-0680	\$305.21	\$305.21
33-25-27-3255-0001-0690	\$305.21	\$305.21
33-25-27-3255-0001-0700	\$305.21	\$305.21
33-25-27-3255-0001-0710	\$305.21	\$305.21
33-25-27-3255-0001-0720	\$305.21	\$305.21
33-25-27-3255-0001-0730	\$305.21	\$305.21
33-25-27-3255-0001-0740	\$305.21	\$305.21
33-25-27-3255-0001-0750	\$305.21	\$305.21
33-25-27-3255-0001-0760	\$305.21	\$305.21
33-25-27-3255-0001-0770	\$305.21	\$305.21
33-25-27-3255-0001-0780	\$305.21	\$305.21
33-25-27-3255-0001-0790	\$305.21	\$305.21
33-25-27-4041-0001-0156	\$305.21	\$305.21
33-25-27-4041-0001-0256	\$305.21	\$305.21
33-25-27-4041-0001-0356	\$305.21	\$305.21
33-25-27-4041-0001-0456	\$305.21	\$305.21
33-25-27-4042-0001-0159	\$305.21	\$305.21
33-25-27-4042-0001-0259	\$305.21	\$305.21
33-25-27-4042-0001-0359	\$305.21	\$305.21
33-25-27-4042-0001-0459	\$305.21	\$305.21
33-25-27-4042-0001-0559	\$305.21	\$305.21
33-25-27-4042-0001-0659	\$305.21	\$305.21
33-25-27-4043-0001-0157	\$305.21	\$305.21
33-25-27-4043-0001-0257	\$305.21	\$305.21
33-25-27-4043-0001-0357	\$305.21	\$305.21
33-25-27-4043-0001-0457	\$305.21	\$305.21
33-25-27-4044-0001-0158	\$305.21	\$305.21
33-25-27-4044-0001-0258	\$305.21	\$305.21

ParcelID	O&M	Total
33-25-27-4044-0001-0358	\$305.21	\$305.21
33-25-27-4044-0001-0458	\$305.21	\$305.21
33-25-27-4044-0001-0558	\$305.21	\$305.21
33-25-27-4044-0001-0658	\$305.21	\$305.21
33-25-27-4045-0001-0160	\$305.21	\$305.21
33-25-27-4045-0001-0260	\$305.21	\$305.21
33-25-27-4045-0001-0360	\$305.21	\$305.21
33-25-27-4045-0001-0460	\$305.21	\$305.21
33-25-27-4046-0001-0161	\$305.21	\$305.21
33-25-27-4046-0001-0261	\$305.21	\$305.21
33-25-27-4046-0001-0361	\$305.21	\$305.21
33-25-27-4046-0001-0461	\$305.21	\$305.21
33-25-27-4611-0001-0010	\$305.21	\$305.21
33-25-27-4611-0001-0020	\$305.21	\$305.21
33-25-27-4611-0001-0030	\$305.21	\$305.21
33-25-27-4611-0001-0040	\$305.21	\$305.21
33-25-27-4611-0001-0050	\$305.21	\$305.21
33-25-27-4611-0001-0060	\$305.21	\$305.21
33-25-27-4611-0001-0070	\$305.21	\$305.21
33-25-27-4611-0001-0080	\$305.21	\$305.21
33-25-27-4611-0001-0090	\$305.21	\$305.21
33-25-27-4611-0001-0100	\$305.21	\$305.21
33-25-27-4611-0001-0110	\$305.21	\$305.21
33-25-27-4611-0001-0120	\$305.21	\$305.21
33-25-27-4611-0001-0130	\$305.21	\$305.21
33-25-27-4611-0001-0140	\$305.21	\$305.21
33-25-27-4611-0001-0150	\$305.21	\$305.21
33-25-27-4611-0001-0160	\$305.21	\$305.21
33-25-27-4611-0001-0170	\$305.21	\$305.21
33-25-27-4611-0001-0180	\$305.21	\$305.21
33-25-27-4611-0001-0190	\$305.21	\$305.21
33-25-27-4611-0001-0200	\$305.21	\$305.21
33-25-27-4611-0001-0210	\$305.21	\$305.21
33-25-27-4611-0001-0220	\$305.21	\$305.21
33-25-27-4611-0001-0230	\$305.21	\$305.21
33-25-27-4611-0001-0240	\$305.21	\$305.21
33-25-27-4611-0001-0250	\$305.21	\$305.21
33-25-27-4611-0001-0260	\$305.21	\$305.21
33-25-27-4611-0001-0270	\$305.21	\$305.21
33-25-27-4611-0001-0280	\$305.21	\$305.21
33-25-27-4611-0001-0290	\$305.21	\$305.21
33-25-27-4611-0001-0300	\$305.21	\$305.21
33-25-27-4611-0001-0310	\$305.21	\$305.21
33-25-27-4611-0001-0320	\$305.21	\$305.21
33-25-27-4654-0001-0106	\$305.21	\$305.21
33-25-27-4654-0001-0206	\$305.21	\$305.21
33-25-27-4654-0001-0306	\$305.21	\$305.21

ParcelID	O&M	Total
33-25-27-4654-0001-0406	\$305.21	\$305.21
33-25-27-4654-0001-0506	\$305.21	\$305.21
33-25-27-4654-0001-0606	\$305.21	\$305.21
33-25-27-4654-0001-0706	\$305.21	\$305.21
33-25-27-4654-0001-0806	\$305.21	\$305.21
33-25-27-4654-0001-0906	\$305.21	\$305.21
33-25-27-4654-0001-1006	\$305.21	\$305.21
33-25-27-4654-0002-0106	\$305.21	\$305.21
33-25-27-4654-0002-0206	\$305.21	\$305.21
33-25-27-4654-0002-0306	\$305.21	\$305.21
33-25-27-4654-0002-0406	\$305.21	\$305.21
33-25-27-4654-0002-0506	\$305.21	\$305.21
33-25-27-4654-0002-0606	\$305.21	\$305.21
33-25-27-4654-0002-0706	\$305.21	\$305.21
33-25-27-4654-0002-0806	\$305.21	\$305.21
33-25-27-4654-0002-0906	\$305.21	\$305.21
33-25-27-4654-0002-1006	\$305.21	\$305.21
33-25-27-4654-0003-0106	\$305.21	\$305.21
33-25-27-4654-0003-0206	\$305.21	\$305.21
33-25-27-4654-0003-0306	\$305.21	\$305.21
33-25-27-4654-0003-0406	\$305.21	\$305.21
33-25-27-4654-0003-0506	\$305.21	\$305.21
33-25-27-4654-0003-0606	\$305.21	\$305.21
33-25-27-4654-0003-0706	\$305.21	\$305.21
33-25-27-4654-0003-0806	\$305.21	\$305.21
33-25-27-4654-0003-0906	\$305.21	\$305.21
33-25-27-4654-0003-1006	\$305.21	\$305.21
33-25-27-4654-0004-0106	\$305.21	\$305.21
33-25-27-4654-0004-0206	\$305.21	\$305.21
33-25-27-4654-0004-0306	\$305.21	\$305.21
33-25-27-4654-0004-0406	\$305.21	\$305.21
33-25-27-4654-0004-0506	\$305.21	\$305.21
33-25-27-4654-0004-0606	\$305.21	\$305.21
33-25-27-4654-0004-0706	\$305.21	\$305.21
33-25-27-4654-0004-0806	\$305.21	\$305.21
33-25-27-4654-0004-0906	\$305.21	\$305.21
33-25-27-4654-0004-1006	\$305.21	\$305.21
33-25-27-4663-0001-0105	\$305.21	\$305.21
33-25-27-4663-0001-0205	\$305.21	\$305.21
33-25-27-4663-0001-0305	\$305.21	\$305.21
33-25-27-4663-0001-0405	\$305.21	\$305.21
33-25-27-4663-0001-0505	\$305.21	\$305.21
33-25-27-4663-0001-0605	\$305.21	\$305.21
33-25-27-4663-0001-0705	\$305.21	\$305.21
33-25-27-4663-0001-0805	\$305.21	\$305.21
33-25-27-4663-0001-0905	\$305.21	\$305.21
33-25-27-4663-0001-1005	\$305.21	\$305.21

ParcelID	O&M	Total
33-25-27-4663-0002-0105	\$305.21	\$305.21
33-25-27-4663-0002-0205	\$305.21	\$305.21
33-25-27-4663-0002-0305	\$305.21	\$305.21
33-25-27-4663-0002-0405	\$305.21	\$305.21
33-25-27-4663-0002-0505	\$305.21	\$305.21
33-25-27-4663-0002-0605	\$305.21	\$305.21
33-25-27-4663-0002-0705	\$305.21	\$305.21
33-25-27-4663-0002-0805	\$305.21	\$305.21
33-25-27-4663-0002-0905	\$305.21	\$305.21
33-25-27-4663-0002-1005	\$305.21	\$305.21
33-25-27-4663-0003-0105	\$305.21	\$305.21
33-25-27-4663-0003-0205	\$305.21	\$305.21
33-25-27-4663-0003-0305	\$305.21	\$305.21
33-25-27-4663-0003-0405	\$305.21	\$305.21
33-25-27-4663-0003-0505	\$305.21	\$305.21
33-25-27-4663-0003-0605	\$305.21	\$305.21
33-25-27-4663-0003-0705	\$305.21	\$305.21
33-25-27-4663-0003-0805	\$305.21	\$305.21
33-25-27-4663-0003-0905	\$305.21	\$305.21
33-25-27-4663-0003-1005	\$305.21	\$305.21
33-25-27-4663-0004-0105	\$305.21	\$305.21
33-25-27-4663-0004-0205	\$305.21	\$305.21
33-25-27-4663-0004-0305	\$305.21	\$305.21
33-25-27-4663-0004-0405	\$305.21	\$305.21
33-25-27-4663-0004-0505	\$305.21	\$305.21
33-25-27-4663-0004-0605	\$305.21	\$305.21
33-25-27-4663-0004-0705	\$305.21	\$305.21
33-25-27-4663-0004-0805	\$305.21	\$305.21
33-25-27-4663-0004-0905	\$305.21	\$305.21
33-25-27-4663-0004-1005	\$305.21	\$305.21
33-25-27-4711-0001-0149	\$305.21	\$305.21
33-25-27-4711-0001-0249	\$305.21	\$305.21
33-25-27-4711-0001-0349	\$305.21	\$305.21
33-25-27-4711-0001-0449	\$305.21	\$305.21
33-25-27-4711-0001-0549	\$305.21	\$305.21
33-25-27-4711-0002-0149	\$305.21	\$305.21
33-25-27-4711-0002-0249	\$305.21	\$305.21
33-25-27-4711-0002-0349	\$305.21	\$305.21
33-25-27-4711-0002-0449	\$305.21	\$305.21
33-25-27-4711-0002-0549	\$305.21	\$305.21
33-25-27-4712-0001-0148	\$305.21	\$305.21
33-25-27-4712-0001-0248	\$305.21	\$305.21
33-25-27-4712-0001-0348	\$305.21	\$305.21
33-25-27-4712-0001-0448	\$305.21	\$305.21
33-25-27-4712-0001-0548	\$305.21	\$305.21
33-25-27-4712-0002-0148	\$305.21	\$305.21
33-25-27-4712-0002-0248	\$305.21	\$305.21

ParcelID	O&M	Total
33-25-27-4712-0002-0348	\$305.21	\$305.21
33-25-27-4712-0002-0448	\$305.21	\$305.21
33-25-27-4712-0002-0548	\$305.21	\$305.21
33-25-27-4713-0001-0147	\$305.21	\$305.21
33-25-27-4713-0001-0247	\$305.21	\$305.21
33-25-27-4713-0001-0347	\$305.21	\$305.21
33-25-27-4713-0001-0447	\$305.21	\$305.21
33-25-27-4713-0001-0547	\$305.21	\$305.21
33-25-27-4713-0002-0147	\$305.21	\$305.21
33-25-27-4713-0002-0247	\$305.21	\$305.21
33-25-27-4713-0002-0347	\$305.21	\$305.21
33-25-27-4713-0002-0447	\$305.21	\$305.21
33-25-27-4713-0002-0547	\$305.21	\$305.21
33-25-27-4714-0001-0143	\$305.21	\$305.21
33-25-27-4714-0001-0243	\$305.21	\$305.21
33-25-27-4714-0001-0343	\$305.21	\$305.21
33-25-27-4714-0001-0443	\$305.21	\$305.21
33-25-27-4714-0001-0543	\$305.21	\$305.21
33-25-27-4714-0002-0143	\$305.21	\$305.21
33-25-27-4714-0002-0243	\$305.21	\$305.21
33-25-27-4714-0002-0343	\$305.21	\$305.21
33-25-27-4714-0002-0443	\$305.21	\$305.21
33-25-27-4714-0002-0543	\$305.21	\$305.21
33-25-27-4715-0001-0146	\$305.21	\$305.21
33-25-27-4715-0001-0246	\$305.21	\$305.21
33-25-27-4715-0001-0346	\$305.21	\$305.21
33-25-27-4715-0001-0446	\$305.21	\$305.21
33-25-27-4715-0001-0546	\$305.21	\$305.21
33-25-27-4715-0002-0146	\$305.21	\$305.21
33-25-27-4715-0002-0246	\$305.21	\$305.21
33-25-27-4715-0002-0346	\$305.21	\$305.21
33-25-27-4715-0002-0446	\$305.21	\$305.21
33-25-27-4715-0002-0546	\$305.21	\$305.21
33-25-27-4716-0001-0144	\$305.21	\$305.21
33-25-27-4716-0001-0244	\$305.21	\$305.21
33-25-27-4716-0001-0344	\$305.21	\$305.21
33-25-27-4716-0001-0444	\$305.21	\$305.21
33-25-27-4716-0001-0544	\$305.21	\$305.21
33-25-27-4716-0002-0144	\$305.21	\$305.21
33-25-27-4716-0002-0244	\$305.21	\$305.21
33-25-27-4716-0002-0344	\$305.21	\$305.21
33-25-27-4716-0002-0444	\$305.21	\$305.21
33-25-27-4716-0002-0544	\$305.21	\$305.21
33-25-27-4717-0001-0145	\$305.21	\$305.21
33-25-27-4717-0001-0245	\$305.21	\$305.21
33-25-27-4717-0001-0345	\$305.21	\$305.21
33-25-27-4717-0001-0445	\$305.21	\$305.21

ParcelID	O&M	Total
33-25-27-4717-0001-0545	\$305.21	\$305.21
33-25-27-4717-0002-0145	\$305.21	\$305.21
33-25-27-4717-0002-0245	\$305.21	\$305.21
33-25-27-4717-0002-0345	\$305.21	\$305.21
33-25-27-4717-0002-0445	\$305.21	\$305.21
33-25-27-4717-0002-0545	\$305.21	\$305.21
33-25-27-4718-0001-0142	\$305.21	\$305.21
33-25-27-4718-0001-0242	\$305.21	\$305.21
33-25-27-4718-0001-0342	\$305.21	\$305.21
33-25-27-4718-0001-0442	\$305.21	\$305.21
33-25-27-4718-0002-0142	\$305.21	\$305.21
33-25-27-4718-0002-0242	\$305.21	\$305.21
33-25-27-4718-0002-0342	\$305.21	\$305.21
33-25-27-4718-0002-0442	\$305.21	\$305.21
33-25-27-2769-0001-03A0	\$164,544.50	\$164,544.50
33-25-27-2779-0001-0010	\$20,818.00	\$20,818.00
33-25-27-2749-0001-0020	\$5,477.00	\$5,477.00
33-25-27-2755-0001-0010	\$2,029.00	\$2,029.00
33-25-27-2756-0001-0010	\$15,891.00	\$15,891.00
33-25-27-2756-0001-0020	\$1,330.00	\$1,330.00
33-25-27-2757-0001-0010	\$3,016.00	\$3,016.00
33-25-27-2759-0001-0010	\$2,682.00	\$2,682.00
33-25-27-2751-0001-0010	\$3,020.00	\$3,020.00
33-25-27-2752-0001-0010	\$4,035.00	\$4,035.00
33-25-27-2752-0001-0020	\$2,096.00	\$2,096.00
33-25-27-2753-0001-0010	\$2,367.00	\$2,367.00
33-25-27-2753-0001-0020	\$1,645.00	\$1,645.00
33-25-27-3236-0001-0020	\$7,876.92	\$7,876.92
33-25-27-4602-0001-0010	\$43,243.96	\$43,243.96
32-25-27-5361-0001-0010	\$14,007.46	\$14,007.46
32-25-27-5361-0001-0020	\$53,831.00	\$53,831.00
33-25-27-2749-0001-0010	\$7,736.68	\$7,736.68
33-25-27-2756-0001-0030	\$3,839.84	\$3,839.84
33-25-27-3237-0001-0010	\$6,067.18	\$6,067.18
33-25-27-3392-0001-0010	\$2,972.51	\$2,972.51
33-25-27-3392-0001-0020	\$8,103.15	\$8,103.15
33-25-27-3249-0001-LS10	\$855.11	\$855.11
33-25-27-3391-0001-0050	\$3,990.50	\$3,990.50
33-25-27-2758-0001-0010	\$3,827.62	\$3,827.62
33-25-27-3249-0001-0010	\$4,153.37	\$4,153.37
33-25-27-3391-0001-0010	\$6,963.01	\$6,963.01
33-25-27-3391-0001-0020	\$6,881.57	\$6,881.57
33-25-27-3391-0001-0030	\$8,062.43	\$8,062.43
33-25-27-3391-0001-0040	\$43,651.16	\$43,651.16
33-25-27-2778-0001-00N0	\$3,224.97	\$3,224.97
Total Gross Assessments	\$775,580.79	\$775,580.79

ParcelID	O&M	Total
Total Net Assessments	\$729,045.94	\$729,045.94

SECTION V

EXTENSION OF ON-SITE MANAGEMENT AGREEMENT

THIS EXTENSION OF ON-SITE MANAGEMENT AGREEMENT (“Extension”) is made and entered into as of October 1, 2025, by and between CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT (“District”) and RIDA ASSOCIATES LIMITED PARTNERSHIP (“On-Site Manager”).

WHEREAS, District and On-Site Manager entered into a certain On-Site Management Agreement dated October 1, 2011 (“Agreement”) with a term of one year running from October 1, 2011, through September 30, 2012; and

WHEREAS, District and On-Site Manager have previously extended the term of the Agreement through and including September 30, 2025, at which time the Agreement will expire unless further extended; and

WHEREAS, District and On-Site Manager now desire to further extend the Agreement, as previously modified and extended effective October 1, 2025, for an additional two-year term.

NOW, THEREFORE, for and in exchange of good and valuable consideration, receipt and sufficiency of which being here acknowledged, District and On-Site Manager do hereby agree as follows:

1. **Recitals.** The foregoing recitals are true and correct and are incorporated herein by reference as if they are set forth below.
2. **Term.** The term of the Agreement, as previously modified, is extended from October 1, 2025, through September 30, 2027, inclusive.
3. **Compensation.** The compensation paid to On-Site Manager shall remain at the current \$12,299.84 per month for the full term of this Extension Agreement.
4. **Ratification.** Except as modified herein, the Agreement, as previously modified, remains unchanged and is in full force and effect. In the event of a conflict between the terms and provisions of this Extension and the Agreement, the terms and provisions of this Extension shall control and be given effect.
5. **Execution.** To facilitate execution, the parties hereto agree that this Extension may be executed and transmitted electronically to the other party, and that the executed electronic copy shall be binding and enforceable as an original. This Extension may be executed in as many counterparts as may be required, and it shall not be necessary that a signature of, or on behalf of, each party, or that the signatures of all persons required to bind any party, appear on each counterpart; it shall be sufficient that the signature of, or on behalf of, each party, or that the signatures of the persons required to bind any party, appear on one or more of such counterparts. All counterparts shall collectively constitute a single agreement.

IN WITNESS WHEREOF, this Extension is entered into as of October 1, 2025, and executed on the date as set forth below.

“DISTRICT”

"ON-SITE MANAGER"

CHAMPIONSGATE COMMUNITY
DEVELOPMENT DISTRICT

RIDA ASSOCIATES LIMITED
PARTNERSHIP

By: _____
Name: _____
Title: _____
Date: _____

By: _____
Name: _____
Title: _____
Date: _____

SECTION VI



SOUTH FLORIDA WATER MANAGEMENT DISTRICT

** Delivered Via Email*

June 20, 2025

Ira Mitzner *
Rida Associates Limited Partnership
4669 SW Freeway Suite 400
Houston, TX 77027

**Subject: ChampionsGate West Retail & Office Overflow Parking
Request for Additional Information
Application No. 250519-53081
Osceola County**

Dear Mr. Mitzner,

Effective June 28, 2024, Chapter 62-330, FAC and ERP AH Vols. I & II were amended to include new water quality performance standards and supporting calculations specified in Section 8.0, Criteria for Evaluation, and Section 9.0, Stormwater Quality Treatment Evaluations, ERP AH Vol. I, respectively. In addition, there are amendments to the requirements of Section 12.0, Operation and Maintenance Requirements and Section 3.1.2, "Grandfathering Activities", ERP AH Vol. I.

All project applications are subject to the amended rules, as follows:

- Unless specifically "grandfathered" per Section 3.1.2, ERP AH Vol. I (effective date 06/28/24), all project applications are subject to the new rules effective 06/28/24.
- Section 3.1.2.(e)4, ERP AH Vol. I, specific to the amended stormwater criteria in Sections 8.0 and 9.0, provides a "grandfathering" provision for general or individual permit applications. These applications **must be deemed complete**, on or before **December 28, 2025**, to be exempt from Sections 8.0 & 9.0, ERP AH Vol. I and the ERP AH Vol. II, effective 06/28/24.
- There is no specific "grandfathering" provision for new conceptual approval applications. These applications must meet all the provisions stipulated in the amended rules, **unless the project qualifies for the "grandfathering" provisions outlined in Sections 3.1.2.(e)1 – 3 & (f)-(i), (effective date 06/28/24).**

As discussed with Mr. Vincutonis on June 17, 2025, the District is requesting the following information, in accordance with Section 5.0 or 7.0, as applicable, Environmental Resource Permit (ERP) Applicant's Handbook (AH) Volume (Vol.) I, adopted by reference in Subsection 62.330.010(4)(a), Florida Administrative Code (F.A.C.), to complete the application and provide reasonable assurances for permit issuance:

1. Provide construction plans and calculations that address the required treatment volume and recovery, as well as stage-storage and design elevations, which demonstrate compliance with the appropriate water quality treatment criteria in the Applicant's Handbook, Vol. II.

- Please demonstrate that the proposed wet retention ponds will recover the required water quality volume for the project area within three days. A safety factor of two or more shall be applied to the design to allow for geological uncertainties. (Sections 4.4 (b), 5.2 and 5.3, Vol. II)
- 2. Commercial zoned projects shall provide at least one-half inch of dry detention or retention pre-treatment as part of the required retention / detention, unless reasonable assurances can be offered that hazardous materials will not enter the project's surface water management system. Such assurances include, for example, deed restrictions on property planned for re-sale, type of occupancy, recorded lease agreements, local government restrictive codes, ordinances, licenses, and separate containment systems designed to prevent discharge. Please revise the design of the stormwater management system to provide the required one-half inch dry pre-treatment or provide reasonable assurances that hazardous materials will not enter the project's surface water management system. (Section 4.2.2(a), Vol. II)
- 3. Please provide the signature page of application form 62-330.060 Section A, Part 4, Line B, signed by the current owner. Tohopekaliga Water Authority. [Section 4.2.3(e), Vol. I]
- 4. It appears that work is proposed on areas which are owned and/or controlled by Ralph Polk, LLC. Does the applicant have easements, agreements or authorizations allowing for the proposed work? Please provide copies of all relevant easements. Depending on the above responses, it may be appropriate to have the property owner as co-applicant(s), in addition to easements or agreements. Please provide details of any coordination which has occurred with the land owner(s) to date. Would these entities be willing to be co-applicants? Please explain. [Section 4.2.3, Vol. I]
- 5. Provide authorizations, agreements or easements for works on ChampionsGate Blvd. [Subsection 4.2.3 ERP AH Vol. I]
- 6. The plan sheets indicate the plans are "Not for Construction". In order for the District to issue a construction authorization the plans must be in final form and all references to "Not for Construction" must be removed from the plans. Please submit signed and sealed construction level plans in final form [62-330.060 (1), Section E, Part 2, (1)].
- 7. Please note that District staff must conduct a site review to complete Form 62-330.201(1), F.A.C.. [A.H. Vol. 1, Sec. 7.1.1]. Please contact Steffan Pierre, the environmental reviewer, at spierre@sfwmd.gov to arrange a field inspection. Prior to the field inspection, any wetland boundaries should be field staked for SFWMD staff verification and approval. In the event that jurisdictional wetlands do occur on the site, additional information related to wetlands and potential impacts to wetlands may be required to assist Staff in their review of the proposed project. [Section C, Form 62-330.060(1), F.A.C.]

If any of the items in this RAI need clarification or discussion, please contact: Steffan Pierre, Environmental Reviewer at 407-858-6100 3838 or via email at spierre@sfwmd.gov; Patty Therrien, P.E., Lead Engineer at 407-858-6100 x3824 or via email at ptherrie@sfwmd.gov; and Sandra Gonzalez, Property Analyst at (561) 682-6786 or via email at sgonzale@sfwmd.gov.

In accordance with Section 5.5.4, ERP AH Vol. I, adopted by reference in Subsection 62.330.010 (4)(a), FAC review of the application will not resume until a substantive response to each

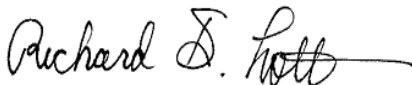
comment has been received.

Please submit the complete response electronically on the District's RegPermitting website at www.sfwmd.gov/regpermitting using the 'Submit Additional Information' link. Information regarding RegPermitting is enclosed. Alternatively, please provide one original hard copy of the requested information, labeled with the application number, to the Orlando Service Center.

If a complete response is not provided within 90 days of this letter, this application will be processed for denial, in accordance with Section 5.5.3.5 ERP AH Vol. I. If additional time is necessary, please submit a request for an extension via the RegPermitting before the 90-day period ends, including a description of the circumstances requiring the extension of time.

For projects where more than 90 days will be needed to develop a complete application, it is recommended that the applicant withdraw the current application and resubmit a complete application at a later date. The processing fee, if paid, can be applied to a new application that is submitted within 365 days, pursuant to Rule 62-330.071(3), FAC. If the application is denied by the agency, fees will not be returned or credited.

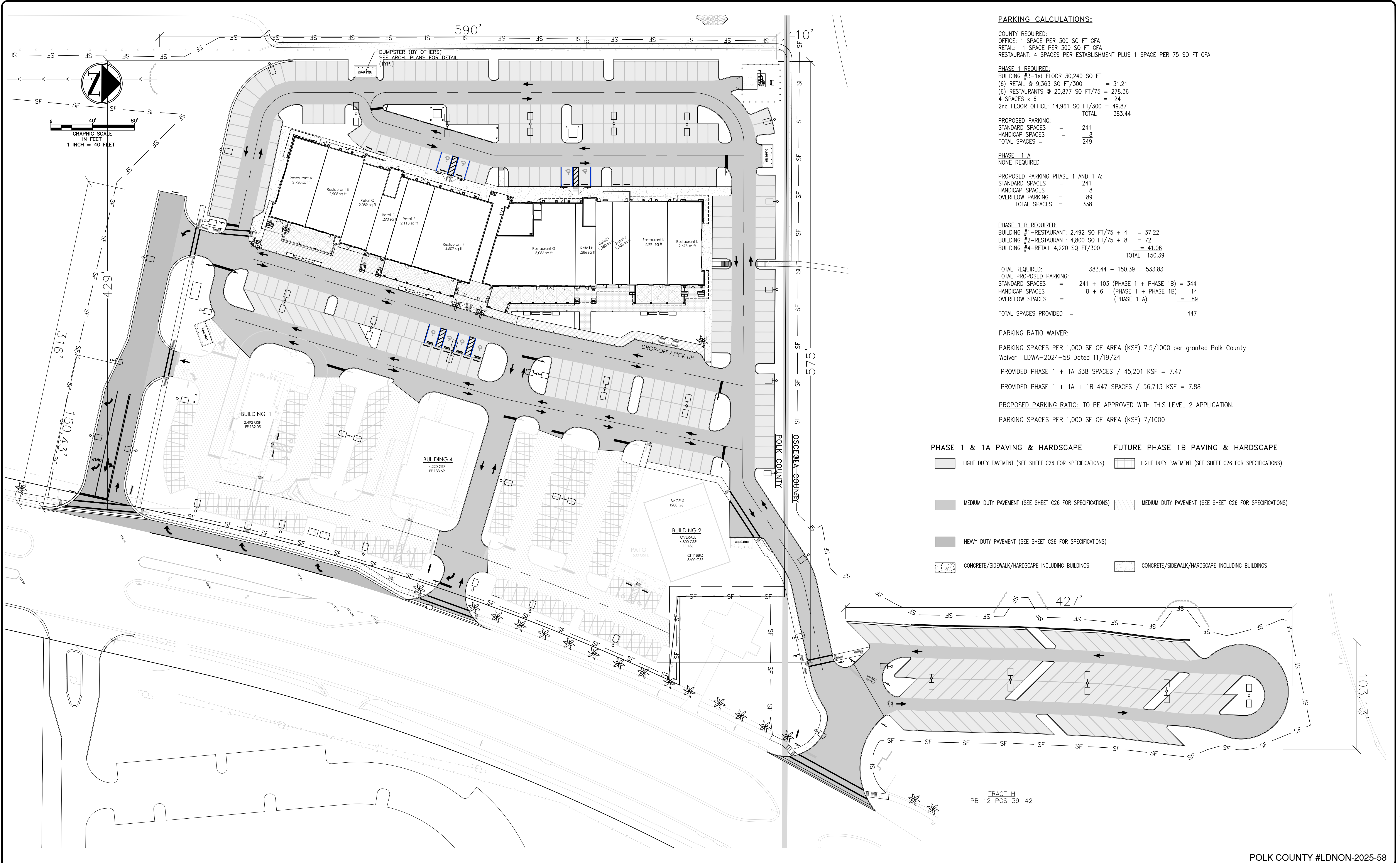
Sincerely,

A handwritten signature in black ink, appearing to read "Richard J. Lott", with a long horizontal flourish extending to the right.

Richard Lott, P.G., P.E.
Section Leader, Engineer

c: Ira Mitzner, Rida Associates Limited Partnership *
Mark Vincutonis, Hanson, Walter and Associates Inc *

THESE DOCUMENTS AND THEIR CONTENTS ARE THE PROPERTY OF HANSON, WALTER & ASSOCIATES, INC. AND ARE ISSUED ONLY FOR THE SPECIFIC PROJECT NOTED ON THESE DRAWINGS. ANY REPRODUCTION, INCLUDING OR WITHOUT THE EXPRESSED WRITTEN CONSENT OF HANSON, WALTER & ASSOCIATES, INC. IS PROHIBITED BY LAW.



PARKING CALCULATIONS:

COUNTY REQUIRED:
OFFICE: 1 SPACE PER 300 SQ FT GFA
RETAIL: 1 SPACE PER 300 SQ FT GFA
RESTAURANT: 4 SPACES PER ESTABLISHMENT PLUS 1 SPACE PER 75 SQ FT GFA

PHASE 1 REQUIRED:
BUILDING #3-1st FLOOR 30,240 SQ FT
(6) RETAIL @ 9,363 SQ FT/300 = 31.21
(6) RESTAURANTS @ 20,877 SQ FT/75 = 278.36
4 SPACES x 6 = 24
2nd FLOOR OFFICE: 14,961 SQ FT/300 = 49.87
TOTAL 383.44

PROPOSED PARKING:
STANDARD SPACES = 241
HANDICAP SPACES = 8
TOTAL SPACES = 249

PHASE 1 A
NONE REQUIRED

PROPOSED PARKING PHASE 1 AND 1 A:
STANDARD SPACES = 241
HANDICAP SPACES = 8
OVERFLOW PARKING = 89
TOTAL SPACES = 338

PHASE 1 B REQUIRED:
BUILDING #1-RESTAURANT: 2,492 SQ FT/75 + 4 = 37.22
BUILDING #2-RESTAURANT: 4,800 SQ FT/75 + 8 = 72
BUILDING #4-RETAIL 4,220 SQ FT/300 = 14.06
TOTAL 150.39

TOTAL REQUIRED: 383.44 + 150.39 = 533.83
TOTAL PROPOSED PARKING:
STANDARD SPACES = 241 + 103 (PHASE 1 + PHASE 1B) = 344
HANDICAP SPACES = 8 + 6 (PHASE 1 + PHASE 1B) = 14
OVERFLOW SPACES = 89 (PHASE 1 A) = 89

TOTAL SPACES PROVIDED = 447

PARKING RATIO WAIVER:

PARKING SPACES PER 1,000 SF OF AREA (KSF) 7.5/1000 per granted Polk County
Waiver LDWA-2024-58 Dated 11/19/24

PROVIDED PHASE 1 + 1A 338 SPACES / 45,201 KSF = 7.47

PROVIDED PHASE 1 + 1A + 1B 447 SPACES / 56,713 KSF = 7.88

PROPOSED PARKING RATIO: TO BE APPROVED WITH THIS LEVEL 2 APPLICATION.

PARKING SPACES PER 1,000 SF OF AREA (KSF) 7/1000

PHASE 1 & 1A PAVING & HARDSCAPE

LIGHT DUTY PAVEMENT (SEE SHEET C26 FOR SPECIFICATIONS)

MEDIUM DUTY PAVEMENT (SEE SHEET C26 FOR SPECIFICATIONS)

HEAVY DUTY PAVEMENT (SEE SHEET C26 FOR SPECIFICATIONS)

CONCRETE/SIDEWALK/HARDSCAPE INCLUDING BUILDINGS

FUTURE PHASE 1B PAVING & HARDSCAPE

LIGHT DUTY PAVEMENT (SEE SHEET C26 FOR SPECIFICATIONS)

MEDIUM DUTY PAVEMENT (SEE SHEET C26 FOR SPECIFICATIONS)

CONCRETE/SIDEWALK/HARDSCAPE INCLUDING BUILDINGS

POLK COUNTY #LDNON-2025-58

DESIGN	MSV	F.B. NO.	-	SEC.	5
DRAWN	-	PAGE	-	TWP.	26 S
CHECKED	-	SCALE	AS SHOWN	RANGE	27 E
CAD# (see stamp)		DATE	6/17/25		



8 BROADWAY, SUITE 104, KISSIMMEE, FLORIDA 34741-5708
PHONE: (407) 847-9433
ENGINEERING FAX: (321) 442-1045 SURVEY FAX: (407) 847-2499
ENG. CERT. OF AUTHOR. No. 3265/SUR. CERT. OF AUTHOR. No. 3270
ENGINEERING, SURVEYING AND PLANNING

Hanson, Walter & Associates, Inc.

CHAMPIONSGATE WEST
RETAIL & OFFICE PHASE 1

OVERALL SITE PLAN

SHEET N°
C06
JOB N° 4832-04-05

I:\4832-04-05\engineering\CADD\PLANS\4832-04-05 SITE PLAN.dwg • Jun 17, 2025-8:32am • plotted by mvongrichien

Untitled Map

Legend

Proposed Overflow Parking Lot Area (SFWMD & Osceola County)

Area on ChampionsGate Blvd. that SFWMD requests authorization to perform work which consists of driveway improvements

Proposed Retail Project (SWFWMD & Polk County)

ChampionsGate Sports Complex

ChampionsGate Sports Fields

Preserve at ChampionsGate

Mobil

Ronald Reagan Pkwy 1000 ft

Google Earth

Image © 2025 Airbus



SECTION VII

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. 806.03

SECTION 92130

F.P. NO. 431456-1

STATE ROAD 400

COUNTY OSCEOLA

SUBORDINATION AGREEMENT

THIS AGREEMENT, Made this 10th day of June, 2025, 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 806
PERPETUAL EASEMENT**

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

THAT PART OF:

Lot 2, CHAMPIONSGATE VILLAGE PHASE 10, according to the Plat thereof recorded in Plat Book 18, Page 37, Public Records of Osceola County, Florida.

PARCEL NO. 806.03
SECTION 92130
F.P. NO. 431456-1
PAGE 2

(BEING the lands described in Official Records Book 3025, Page 2451, 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 the Southeast 1/4 of said Section 33, a distance of 778.55 feet to a point on the existing North Limited Access Right of Way Line of State Road 400, as shown on said map; thence departing said West line, run South 78°51'23" East, along said North Limited Access Right of Way Line, a distance of 189.53 feet to the intersection with the existing Northwesterly Limited Access Right of Way Line of State Road 400 as shown on said map, said point being on a non-tangent curve concave Southeasterly and having a radius of 475.97 feet; thence from a tangent bearing of North 31°39'30" East, run Northeasterly 96.30 feet along said Northwesterly Limited Access Right of Way Line and the arc of said curve, through a central angle of 11°35'34" to the Southerly corner of Lot 2, Championsgate Village Phase 10, Plat Book 18, Page 37, Public Records of Osceola County, Florida and the POINT OF BEGINNING; thence departing said Northwesterly Limited Access Right of Way Line, run North 31°10'32" West along the Southwesterly line of said Lot 2, a distance of 18.33 feet; thence departing said Southwesterly line, run North 59°03'23" East, a distance of 229.29 feet to the intersection with the Northeasterly line of said Lot 2; thence South 31°06'54" East along said Northeasterly line, a distance of 10.88 feet to the intersection with the aforesaid Northwesterly Limited Access Right of Way Line, said point being on a non-tangent curve concave Southeasterly and having a radius of 475.97 feet; thence departing said Northeasterly line, from a tangent bearing of South 71°08'10" West, run Southwesterly 231.65 feet along said Northwesterly Limited Access Right of Way Line and the arc of said curve, through a central angle of 27°53'06" to the POINT OF BEGINNING.

CONTAINING 1,198 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.

PARCEL NO. 806.03
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 Assistant Secretary

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

SIGNATURE LINE

PRINT/TYPE NAME: Syanne Hall

ADDRESS:

219 East Livingston Street

Orlando, FL 32801

SIGNATURE LINE

PRINT/TYPE NAME: Brittany Brookes

ADDRESS:

219 E. Livingston St.

Orlando, FL 32801

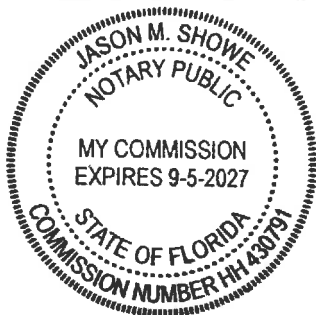
STATE OF

Florida

COUNTY OF

Orange

The foregoing instrument was acknowledged before me, by means of ☒ physical presence or ☐ online notarization, this 10 day of June, 2025, by Lee Ryan 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.



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:

219 East Livingston Street

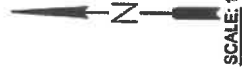
Orlando, FL 32801

PRINT/TYPE NAME: Jason M. Showe

Notary Public in and for the County and State last aforesaid.

My Commission Expires: 9/5/27

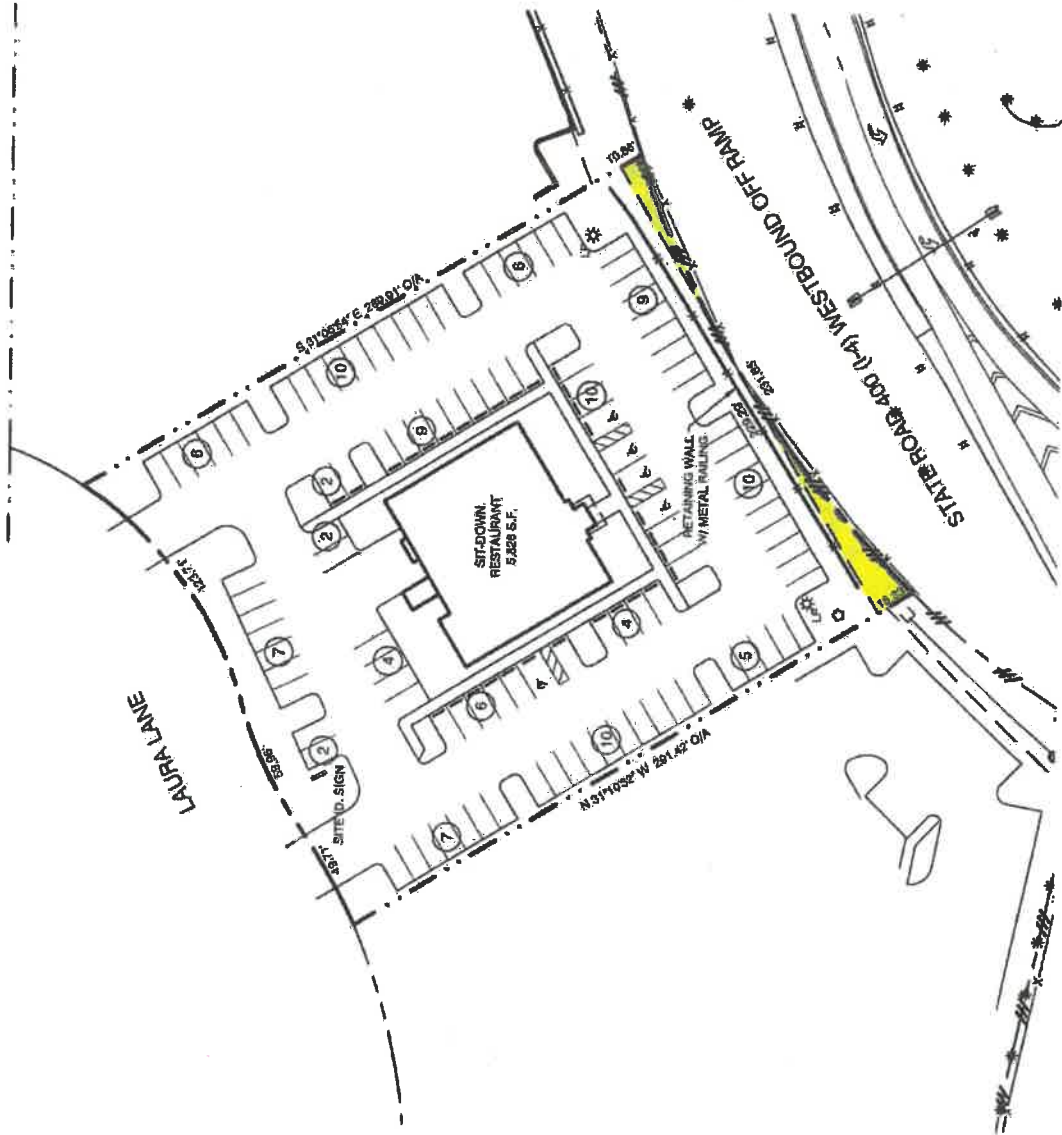
Serial No., if any: HH430791



**BEFORE ACQUISITION
STATE ROAD NO. 400 (I-4)
BRINKER FLORIDA, INC.
PARCEL 806**



LMA JOB #: 800-01.806



PARCEL 806
PERPETUAL DRAINAGE EASEMENT

PARENT TRACT: 62,782 S.F. 1.442 AC.
PARCEL 806: 1,188 S.F. 0.026 AC.
REMAINDER: 62,782 S.F. 1.442 AC.

N
SCALE: 1"=50'

BEFORE ACQUISITION STATE ROAD NO. 400 (I-4) BRINKER FLORIDA, INC. PARCEL 806



LMA
London, Moore & Associates, Inc.
Civil & Environmental Engineers - Planners - Surveyors
31622 U.S. 15 North Palm Harbor, Florida 34684
Phone: (727) 785-6510, Fax: (727) 787-4304
Toll Free: (800) 562-7940, WWW.LMAINC.COM

LMA JOB #: 800-01.806



SCALE: 1"=30'

PARCEL 806
PERPETUAL DRAINAGE EASEMENT



AFTER ACQUISITION STATE ROAD NO. 400 (I-4) BRINKER FLORIDA, INC. PARCEL 806



LMA JOB #: 800-01.806

SECTION VIII

UTL03-09/01
December 7, 2022
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. 808.04 RES
SECTION 92130
F.P. NO. 431456-1
STATE ROAD 400
COUNTY OSCEOLA

RESOLUTION 2025-03

ON MOTION of Douglas Cady, seconded by
Darin Tennyson, the following Resolution was adopted:

WHEREAS, the State of Florida Department of Transportation proposes to construct or improve State Road No. 400, Section No. 92130 F.P. No. 431456-1, in Osceola County, Florida: and

WHEREAS, it is necessary that certain easement rights now owned by CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT be subordinate to the rights of the State of Florida Department of Transportation: and

WHEREAS, said use is in the best interest of ChampionsGate Community Development District: and

WHEREAS, the State of Florida Department of Transportation has made application to said Board of Supervisors of Championsgate Community Development District to execute and deliver to the State of Florida Department of Transportation a subordination of utility interest, or interests, in favor of the State of Florida, and said request having been duly considered.

NOW THEREFORE, BE IT RESOLVED by the Board of Supervisors of Championsgate Community Development District that the application of the State of Florida Department of Transportation for a subordination of utility interest, or interests, is for transportation purposes which are in the public or community interest and for public welfare; that a subordination of utility interest, or interests, in favor of the State of Florida Department of Transportation, in Osceola County, should be drawn and executed by Lee Dawson, on behalf of the Board of Supervisors of Championsgate Community Development District.

PARCEL NO. 808.04 RES
SECTION 92130
F.P. NO. 431456-1
PAGE 2

BE IT FURTHER RESOLVED that a certified copy of this Resolution be forwarded forthwith to the State of Florida Department of Transportation at 719 South Woodland Blvd., DeLand, Florida, 32720-6834.

STATE OF FLORIDA

COUNTY OF Osceola

I HEREBY CERTIFY that the foregoing is a true copy of a Resolution adopted by the Board of Supervisors of Championsgate Community Development District at a meeting held on the 12 day of May, 2025.

BY:


Signature

Chairman/Vice Chairman

Lee Dawson, chairman
Print Name and Title

DATE: May 12, 2025

ATTEST:


Secretary/Assistant Secretary

Jaseen Shaw
Print Name

SECTION IX

**CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

**CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
TABLE OF CONTENTS**

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to Financial Statements	13-20
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	21
Notes to Required Supplementary Information	22
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	23
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	24-25
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	25
MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27-28



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
ChampionsGate Community Development District
Osceola County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of ChampionsGate Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 21, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

May 21, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of ChampionsGate Community Development District, Osceola County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$4,062,166.
- The change in the District's total net position in comparison with the prior fiscal year was (\$382,122), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balances of \$1,218,297, an increase of \$23,648 in comparison with the prior fiscal year. The total fund balance is non-spendable for prepaid items, assigned to capital reserves and subsequent years expenditures, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

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

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and physical environment functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and capital projects fund, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

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

NET POSITION SEPTEMBER 30,		
	2024	2023
Current and other assets	\$ 1,231,854	\$ 1,204,969
Capital assets, net of depreciation	2,843,869	3,249,639
Total assets	4,075,723	4,454,608
Current liabilities	13,557	10,320
Total liabilities	13,557	10,320
Net position		
Investment in capital assets	2,843,869	3,249,639
Unrestricted	1,218,297	1,194,649
Total net position	\$ 4,062,166	\$ 4,444,288

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expenses exceeded ongoing program revenues.

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 746,896	\$ 738,288
Unrestricted investment earnings	62,189	35,024
Total revenues	809,085	773,312
Expenses:		
General government	142,788	127,064
Physical environment	1,048,419	964,478
Total expenses	1,191,207	1,091,542
Change in net position	(382,122)	(318,230)
Net position - beginning	4,444,288	4,762,518
Net position - ending	\$ 4,062,166	\$ 4,444,288

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$1,191,207. The costs of the District's activities were primarily funded by program revenues. Program revenues, comprised primarily of assessments and interest income, increased during the fiscal year. The increase in revenues was the result of an increase in interest income. In total, expenses increased from the prior fiscal year, mainly as a result of an increase in maintenance expenses.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

CAPITAL ASSETS

At September 30, 2024, the District had \$15,026,119 invested in capital assets for its governmental activities. In the government-wide financial statements, depreciation of \$12,182,250 has been taken, which resulted in a net book value of \$2,843,869. More detailed information about the District's capital assets is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

**CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 249,408
Investments	913,910
Assessments receivable	6,123
Prepays	62,413
Capital assets:	
Nondepreciable	1,771,447
Depreciable, net	<u>1,072,422</u>
Total assets	<u>4,075,723</u>
 LIABILITIES	
Accounts payable	<u>13,557</u>
Total liabilities	<u>13,557</u>
 NET POSITION	
Investment in capital assets	2,843,869
Unrestricted	<u>1,218,297</u>
Total net position	<u><u>\$ 4,062,166</u></u>

See notes to the financial statements

**CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Functions/Programs	Expenses	Program Revenues	Net (Expense)
			Revenue and Changes in Net Position
Primary government:			
Governmental activities:			
General government	\$ 142,788	\$ 142,788	\$ -
Physical environment	1,048,419	604,108	(444,311)
Total governmental activities	1,191,207	746,896	(444,311)
General revenues:			
Unrestricted investment earnings			62,189
Total general revenues			62,189
Change in net position			(382,122)
Net position - beginning			4,444,288
Net position - ending			\$ 4,062,166

See notes to the financial statements

**CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	Major Funds		Total
	General	Capital Projects	Governmental Funds
ASSETS			
Cash	\$ 156,603	\$ 92,805	\$ 249,408
Investments	346,519	567,391	913,910
Assessments receivable	6,123	-	6,123
Prepaid items	62,413	-	62,413
Total assets	<u>\$ 571,658</u>	<u>\$ 660,196</u>	<u>\$ 1,231,854</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 13,557	\$ -	\$ 13,557
Total liabilities	<u>13,557</u>	<u>-</u>	<u>13,557</u>
Fund balances:			
Nonspendable:			
Prepaid items	62,413	-	62,413
Assigned to:			
Capital reserves	-	660,196	660,196
Subsequent year's expenditures	385,086	-	385,086
Unassigned	110,602	-	110,602
Total fund balances	<u>558,101</u>	<u>660,196</u>	<u>1,218,297</u>
Total liabilities and fund balances	<u>\$ 571,658</u>	<u>\$ 660,196</u>	<u>\$ 1,231,854</u>

See notes to the financial statements

**CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Fund balance - governmental funds		\$ 1,218,297
-----------------------------------	--	--------------

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of accumulated depreciation, in the assets of the government as a whole.

Cost of capital assets	15,026,119	
Accumulated depreciation	(12,182,250)	2,843,869
Net position of governmental activities		\$ 4,062,166

See notes to the financial statements

**CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Funds		Total
	General	Capital Projects	Governmental Funds
REVENUES			
Assessments	\$ 739,586	\$ -	\$ 739,586
Interest	32,201	29,988	62,189
Miscellaneous	7,310	-	7,310
Total revenues	<u>779,097</u>	<u>29,988</u>	<u>809,085</u>
EXPENDITURES			
Current:			
General government	142,788	-	142,788
Physical environment	545,989	96,660	642,649
Total expenditures	<u>688,777</u>	<u>96,660</u>	<u>785,437</u>
Excess (deficiency) of revenues over (under) expenditures	90,320	(66,672)	23,648
OTHER FINANCING SOURCES (USES)			
Transfer in/out	(42,246)	42,246	-
Total other financing sources (uses)	<u>(42,246)</u>	<u>42,246</u>	<u>-</u>
Net change in fund balances	48,074	(24,426)	23,648
Fund balances - beginning	<u>510,027</u>	<u>684,622</u>	<u>1,194,649</u>
Fund balances - ending	<u>\$ 558,101</u>	<u>\$ 660,196</u>	<u>\$ 1,218,297</u>

See notes to the financial statements

**CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances - total governmental funds	\$ 23,648
--	-----------

Amounts reported for governmental activities in the statement of activities
are different because:

Depreciation on capital assets is not recognized in the governmental fund financial statements but is reported as an expense in the statement of activities.	<u>(405,770)</u>
--	------------------

Change in net position of governmental activities	<u><u>\$ (382,122)</u></u>
---	----------------------------

See notes to the financial statements

**CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

ChampionsGate Community Development District (the "District") was created by Osceola County Ordinance 98-10 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes in August 1998. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purpose of financing and managing the acquisition, construction, maintenance and operations of the infrastructure within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. At the fiscal year end, all seats were elected through the general election process. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as general revenues.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement* focus and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District as well as for capital reserves.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

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

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

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

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Capital Assets (Continued)

Capital assets of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	20 - 30
Improvements other than buildings	10 - 15
Machinery and equipment	5 - 10

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

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

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

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

Other Disclosures

Use of Estimates

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

NOTE 3 - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2024:

	Amortized Cost	Credit Risk	Maturities
Florida Prime	\$ 913,910	S&P AAAM	Weighted average of the fund portfolio: 39 days
	<u>\$ 913,910</u>		

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

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

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

However, the Bond Indenture limits the type of investments held using unspent proceeds.

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

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

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

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

For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

External Investment Pool – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that “The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days.” With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2024, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant’s daily access to 100% of their account value.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2024 were as follows:

Fund	Transfer in	Transfer out
General	\$ -	\$ 42,246
Capital projects	42,246	-
Total	<u>\$ 42,246</u>	<u>\$ 42,246</u>

Transfers from the general fund to the capital projects fund were made in order to fund capital reserves for future maintenance projects.

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land	\$ 1,771,447	\$ -	\$ -	\$ 1,771,447
Total capital assets, not being depreciated	1,771,447	-	-	1,771,447
Capital assets, being depreciated				
Infrastructure	10,639,240	-	-	10,639,240
Improvements other than buildings	2,566,107	-	-	2,566,107
Machinery and equipment	49,325	-	-	49,325
Total capital assets, being depreciated	13,254,672	-	-	13,254,672
Less accumulated depreciation for:				
Infrastructure	9,338,509	377,495	-	9,716,004
Improvements other than buildings	2,388,646	28,275	-	2,416,921
Machinery and equipment	49,325	-	-	49,325
Total accumulated depreciation	11,776,480	405,770	-	12,182,250
Total capital assets, being depreciated, net	1,478,192	(405,770)	-	1,072,422
Governmental activities capital assets, net	\$ 3,249,639	\$ (405,770)	\$ -	\$ 2,843,869

Depreciation expense was charged to the physical environment function.

NOTE 7 - MANAGEMENT COMPANY

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

NOTE 8 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 729,046	\$ 739,586	\$ 10,540
Interest	6,750	32,201	32,201
Total revenues	<u>735,796</u>	<u>779,097</u>	<u>50,051</u>
EXPENDITURES			
Current:			
General government	110,064	142,788	(32,724)
Physical environment	583,486	545,989	37,497
Total expenditures	<u>693,550</u>	<u>688,777</u>	<u>4,773</u>
Excess (deficiency) of revenues over (under) expenditures	42,246	90,320	54,824
OTHER FINANCING SOURCES (USES)			
Transfer out	(42,246)	(42,246)	-
Total other financing sources (uses)	<u>(42,246)</u>	<u>(42,246)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	48,074	<u>\$ 54,824</u>
Fund balance - beginning		<u>510,027</u>	
Fund balance - ending		<u>\$ 558,101</u>	

See notes to required supplementary information

**CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

**CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	5
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	10
Employee compensation	\$5,171.60
Independent contractor compensation	\$745,497.44
Construction projects to begin on or after October 1; (>\$65K)	0
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	\$278.50 - \$305.21
Special assessments collected	\$739,586
Outstanding Bonds:	Not applicable



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

To the Board of Supervisors
ChampionsGate Community Development District
Osceola County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of ChampionsGate Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 21, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

May 21, 2025



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

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

To the Board of Supervisors
ChampionsGate Community Development District
Osceola County, Florida

We have examined ChampionsGate Community Development District, Osceola County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of ChampionsGate Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

May 21, 2025



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
ChampionsGate Community Development District
Osceola County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of ChampionsGate Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2024 and have issued our report thereon dated May 21, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 21, 2025, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of ChampionsGate Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank ChampionsGate Community Development District, Osceola County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

May 21, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2024. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

SECTION X

SECTION A

ChampionsGate Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

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

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

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

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

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

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Date:_____

Print Name:_____

ChampionsGate Community Development District

District Manager:_____

Date:_____

Print Name:_____

ChampionsGate Community Development District

SECTION B

ChampionsGate Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

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

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

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

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

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

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Date:_____

Print Name:_____

ChampionsGate Community Development District

District Manager:_____

Date:_____

Print Name:_____

ChampionsGate Community Development District

SECTION XI

SECTION C

SECTION i

ChampionsGate

Community Development District

Summary of Invoices

April 01, 2025 - April 30, 2025

Fund	Date	Check No.'s	Amount
General Fund			
	5/1/25	5449-5451	\$ 14,427.84
	5/9/25	5451-5454	19,491.29
	5/16/25	5455-5456	4,333.17
	5/21/25	5457-5460	3,035.36
	6/3/25	5461-5463	16,624.32
	6/11/25	5464-5468	14,578.60
	6/17/25	5469-5470	4,132.25
	6/24/25	5471-5474	17,157.15
			<hr/>
			\$ 93,779.98
Payroll			
	<u>May 2025</u>		
	Darin Tennyson	50472	\$ 184.70
	Darlene Clevenger	50473	162.70
	Douglas Cady	50474	184.70
	Elizabeth Allen	50475	184.70
	Lee Dawson	50476	184.70
			<hr/>
			\$ 901.50
TOTAL			\$ 94,681.48

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER					RUN 7/07/25		PAGE 1		
*** CHECK DATES 05/01/2025 - 06/30/2025 ***		CHAMPIONSGATE - GENERAL FUND									
		BANK A CHAMPIONSGATE CDD									
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME		STATUS	AMOUNT	.....CHECK..... AMOUNT	#	
5/01/25	00030	5/01/25 19129	202504 310-51300-31500	MTG/AGDA/PREP/I-4 TAKING		*	1,768.00				
				CLARK & ALBAUGH LLP *DNU*				1,768.00	005449		
5/01/25	00022	4/25/25 35981A	202504 320-53800-46800	2ARCH.FOUNTAIN CLN APR25		*	360.00				
				FOUNTAIN DESIGN GROUP, INC.				360.00	005450		
5/01/25	00105	5/01/25 45778	202505 320-53800-12000	ONSITE SERVICES MAY25		*	12,299.84				
				RIDA ASSOCIATES LIMITED PARTNERSHIP				12,299.84	005451		
5/09/25	00153	4/30/25 25630402	202504 320-53800-34500	SECURITY SVCS APR25		*	2,600.00				
				EZRA JACKSON				2,600.00	005452		
5/09/25	00139	4/30/25 27370402	202504 320-53800-34500	SCHEDULER FEE APR25		*	750.00				
		4/30/25 27370403	202504 320-53800-34500	SECURITY SVCS APR25		*	2,860.00				
				MAURICE NORMAN VILSAINT DBA				3,610.00	005453		
5/09/25	00157	5/01/25 204265	202505 320-53800-46200	LANDSCAPE MAINT MAY25		*	13,281.29				
				WEBER ENVIRONMENTAL SERVICES LLC				13,281.29	005454		
5/16/25	00049	5/01/25 268	202505 310-51300-34000	MANAGEMENT FEES MAY25		*	3,541.67				
		5/01/25 268	202505 310-51300-35200	WEBSITE ADMIN MAY25		*	122.50				
		5/01/25 268	202505 310-51300-35100	INFORMATION TECH MAY25		*	157.50				
		5/01/25 268	202505 310-51300-51000	OFFICE SUPPLIES MAY25		*	.48				
		5/01/25 268	202505 310-51300-42000	POSTAGE MAY25		*	41.02				
				GOVERNMENTAL MANAGEMENT SERVICES				3,863.17	005455		
5/16/25	00026	5/08/25 2024272	202505 320-53800-46700	WATER MANAGEMENT MAY25		*	470.00				
				THE LAKE DOCTORS, INC.				470.00	005456		
5/21/25	00047	5/15/25 1036243	202505 320-53800-46900	MOSQUITO MGMT SRVC MAY25		*	1,011.20				
				CLARKE ENVIRONMENTAL MOSQUITO MGMT				1,011.20	005457		
		CHMP CHAMP GATE					TVISCARRA				

CHMP CHAMP GATE TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
5/21/25	00095	5/19/25 5293921	202504 310-51300-31100 PREP & ATTEND CDD MEETING	HANSON, WALTER & ASSOCIATES, INC.	*	225.00	225.00 005458
5/21/25	00048	4/30/25 2504-030	202504 320-53800-47200 FIXED DETECT TIME/ZONES		*	419.60	
		5/01/25 2505-003	202505 320-53800-47200 TRAFFIC SIGNAL MNT MAY25	TRAFFIC ENGINEERING&MANAGEMENT LLC	*	447.00	866.60 005459
5/21/25	00157	4/30/25 204898	202504 320-53800-35100 IRRIGATION REPAIRS APR25	WEBER ENVIRONMENTAL SERVICES LLC	*	932.56	932.56 005460
6/03/25	00022	5/27/25 36233A	202505 320-53800-46800 2 ARCH FOUNTAIN CLN MAY25	FOUNTAIN DESIGN GROUP, INC.	*	724.48	724.48 005461
6/03/25	00052	6/02/25 27632	202505 310-51300-32200 FY24 AUDIT SERVICES	GRAU & ASSOCIATES	*	3,600.00	3,600.00 005462
6/03/25	00105	6/02/25 45810	202506 320-53800-12000 ONSITE SERVICES JUN25	RIDA ASSOCIATES LIMITED PARTNERSHIP	*	12,299.84	12,299.84 005463
6/11/25	00030	6/03/25 19154	202505 310-51300-31500 REV AGEND/I4 EXPNSN/AUDIT	CLARK & ALBAUGH LLP *DNU*	*	3,604.00	3,604.00 005464
6/11/25	00153	5/31/25 25630506	202505 320-53800-34500 SECURITY SVCS MAY25	EZRA JACKSON	*	2,600.00	2,600.00 005465
6/11/25	00139	5/31/25 27370501	202505 320-53800-34500 SECURITY SVCS MAY25		*	2,600.00	
		5/31/25 27370501	202505 320-53800-34500 SCHEDULER FEE MAY25	MAURICE NORMAN VILSAINT DBA	*	750.00	3,350.00 005466
6/11/25	00048	5/31/25 2505-036	202505 320-53800-47200 OBSRV CNTRLR FUNC/TRAFFIC		*	419.60	
		6/02/25 2506-003	202506 320-53800-47200 TRAFFIC SIGNAL MNT JUN25	TRAFFIC ENGINEERING&MANAGEMENT LLC	*	447.00	866.60 005467

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/11/25	00157	5/29/25 205373	202505 320-53800-46300	RMV SHRUBS/PREP BED/SOD	*	4,158.00	
				WEBER ENVIRONMENTAL SERVICES LLC			4,158.00 005468
6/17/25	00049	6/01/25 269	202506 310-51300-34000	MANAGEMENT FEES JUN25	*	3,541.67	
		6/01/25 269	202506 310-51300-35200	WEBSITE ADMIN JUN25	*	122.50	
		6/01/25 269	202506 310-51300-35100	INFORMATION TECH JUN25	*	157.50	
		6/01/25 269	202506 310-51300-51000	OFFICE SUPPLIES JUN25	*	.51	
		6/01/25 269	202506 310-51300-42000	POSTAGE JUN25	*	10.07	
				GOVERNMENTAL MANAGEMENT SERVICES			3,832.25 005469
6/17/25	00095	6/16/25 5294150	202505 310-51300-31100	PREP CDD MTG/RVW RDWY MPS	*	300.00	
				HANSON, WALTER & ASSOCIATES, INC.			300.00 005470
6/24/25	00047	6/16/25 1036779	202506 320-53800-46900	MOSQUITO MGMT SRVC JUN25	*	1,011.20	
				CLARKE ENVIRONMENTAL MOSQUITO MGMT			1,011.20 005471
6/24/25	00165	5/21/25 317550	202505 320-53800-46800	DYE TEST CLOCK TOWER FNTN	*	895.00	
				SPIES POOL, LLC			895.00 005472
6/24/25	00026	6/12/25 2024273	202506 320-53800-46700	MTHLY WATER MGMT JUN25	*	470.00	
				THE LAKE DOCTORS, INC.			470.00 005473
6/24/25	00157	5/29/25 206063	202505 320-53800-35100	HUNT PGP RTR/RAINBIRD SPR	*	1,499.66	
		6/02/25 205509	202506 320-53800-46200	LANDSCAPE MAINT JUN25	*	13,281.29	
				WEBER ENVIRONMENTAL SERVICES LLC			14,780.95 005474
TOTAL FOR BANK A						93,779.98	
TOTAL FOR REGISTER						93,779.98	

SECTION ii

ChampionsGate
Community Development District

Unaudited Financial Reporting
June 30, 2025



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
June 30, 2025

	<i>General Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash - Truist Bank	\$ 125,905	\$ 70,311	\$ 196,216
Investments:			
State Board of Administration	268,483	1,014,039	1,282,523
Total Assets	\$ 394,388	\$ 1,084,350	\$ 1,478,738
Liabilities:			
Accounts Payable	\$ 2,024	\$ -	\$ 2,024
Total Liabilities	\$ 2,024	\$ -	\$ 2,024
Fund Balances:			
Assigned For Capital Reserves	\$ -	\$ 1,084,350	\$ 1,084,350
Unassigned	392,365	-	392,365
Total Fund Balances	\$ 392,365	\$ 1,084,350	\$ 1,476,715
Total Liabilities & Fund Equity	\$ 394,388	\$ 1,084,350	\$ 1,478,738

ChampionsGate

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<u>Revenues:</u>				
Special Assessments	\$ 729,046	\$ 733,090	\$ 733,090	\$ -
Interest	6,000	4,500	11,964	7,464
Total Revenues	\$ 735,046	\$ 737,590	\$ 745,054	\$ 7,464
<u>Expenditures:</u>				
<u>Administrative:</u>				
Supervisor Fees	\$ 6,000	\$ 4,500	\$ 4,000	\$ 500
FICA Expense	459	344	306	38
Engineering Fees	10,000	7,500	2,283	5,218
Attorney	22,500	16,875	12,773	4,102
Annual Audit	3,600	3,600	3,600	-
Assessment Administration	5,250	5,250	5,250	-
Management Fees	42,500	31,875	31,875	(0)
Information Technology	1,890	1,418	1,418	-
Website Maintenance	1,470	1,103	1,103	-
Telephone	100	75	-	75
Postage	500	375	309	66
Printing & Binding	500	375	16	359
Insurance	14,063	14,063	13,679	384
Legal Advertising	2,500	1,875	-	1,875
Other Current Charges	2,000	1,500	1,363	137
Office Supplies	125	94	16	78
Property Appraiser Fees	550	550	348	202
Dues, Licenses & Subscriptions	175	175	175	-
Total Administrative:	\$ 114,182	\$ 91,546	\$ 78,513	\$ 13,033
<u>Operations & Maintenance</u>				
Onsite Management	\$ 147,600	\$ 110,700	\$ 110,699	\$ 1
Property Insurance	48,145	48,145	43,484	4,661
Electric	35,000	26,250	22,242	4,008
Water/Sewer	500	375	137	238
Trash Removal	2,370	1,778	2,134	(357)
Landscape Maintenance	162,975	122,231	121,031	1,200
Landscape Contingency	20,000	15,000	8,246	6,754
Lake Maintenance	6,120	4,590	4,405	185
Fountain Maintenance	7,860	5,895	10,552	(4,657)
Irrigation Maintenance	20,000	15,000	17,240	(2,240)
Repairs & Maintenance	6,000	4,500	1,288	3,212
Lighting	10,000	7,500	5,586	1,914
Painting Public Areas	2,500	1,875	-	1,875
Traffic Signals	10,000	7,500	6,436	1,064
Sidewalks	30,000	22,500	-	22,500
Signage	3,500	2,625	-	2,625
Security	70,000	52,500	48,120	4,380
Mosquito Control	6,741	5,056	5,971	(915)
Hurricane Expenses	-	-	8,068	(8,068)
Total Field Operations:	\$ 589,311	\$ 454,020	\$ 415,638	\$ 38,381

ChampionsGate

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<u>Reserves</u>				
Capital Reserve Transfer	\$ 416,639	\$ 416,639	\$ 416,639	\$ -
Total Reserves	\$ 416,639	\$ 416,639	\$ 416,639	\$ -
Total Expenditures	\$ 1,120,132	\$ 962,205	\$ 910,791	\$ 51,414
Excess Revenues (Expenditures)	\$ (385,086)		\$ (165,737)	
Fund Balance - Beginning	\$ 385,086		\$ 558,101	
Fund Balance - Ending	\$ -		\$ 392,365	

ChampionsGate

Community Development District

Capital Reserve

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
Revenues:				
Transfer In	\$ 416,639	\$ 416,639	\$ 416,639	\$ -
Interest	25,000	18,750	30,015	11,265
Total Revenues	\$ 441,639	\$ 435,389	\$ 446,654	\$ 11,265
Expenditures:				
Contingency	\$ 500	\$ 375	\$ 375	\$ (0)
Capital Outlay	200,000	150,000	22,125	127,875
Total Expenditures	\$ 200,500	\$ 150,375	\$ 22,500	\$ 127,875
Excess Revenues (Expenditures)	\$ 241,139	\$ 285,014	\$ 424,154	
Fund Balance - Beginning	\$ 609,990		\$ 660,196	
Fund Balance - Ending	\$ 851,129		\$ 1,084,350	

ChampionsGate
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Revenues:													
Special Assessments	\$ -	\$ 85,361	\$ 562,582	\$ 24,841	\$ 21,204	\$ 6,929	\$ 9,902	\$ 10,718	\$ 11,553	\$ -	\$ -	\$ -	\$ 733,090
Interest	1,483	1,393	1,395	1,361	1,225	1,353	1,308	1,355	1,092	-	-	-	11,964
Total Revenues	\$ 1,483	\$ 86,753	\$ 563,977	\$ 26,202	\$ 22,429	\$ 8,282	\$ 11,209	\$ 12,073	\$ 12,645	\$ -	\$ -	\$ -	\$ 745,054
Expenditures:													
<u>Administrative:</u>													
Supervisor Fees	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
FICA Expense	-	-	77	-	77	-	77	77	-	-	-	-	306
Engineering Fees	1,183	125	225	-	225	-	225	300	-	-	-	-	2,283
Attorney	578	170	1,326	-	2,572	732	1,768	3,604	2,024	-	-	-	12,773
Annual Audit	-	-	-	-	-	-	-	3,600	-	-	-	-	3,600
Assessment Administration	5,250	-	-	-	-	-	-	-	-	-	-	-	5,250
Management Fees	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542	-	-	-	31,875
Information Technology	158	158	158	158	158	158	158	158	158	-	-	-	1,418
Website Maintenance	123	123	123	123	123	123	123	123	123	-	-	-	1,103
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage	6	16	6	21	93	84	33	41	10	-	-	-	309
Printing & Binding	-	-	-	-	-	16	-	-	-	-	-	-	16
Insurance	13,679	-	-	-	-	-	-	-	-	-	-	-	13,679
Legal Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Charges	167	142	141	193	129	138	144	154	155	-	-	-	1,363
Office Supplies	0	0	0	13	1	1	0	0	1	-	-	-	16
Property Appraiser Fees	-	-	-	348	-	-	-	-	-	-	-	-	348
Dues, Licenses & Subscriptions	-	175	-	-	-	-	-	-	-	-	-	-	175
Total Administrative:	\$ 24,685	\$ 4,450	\$ 6,596	\$ 4,396	\$ 7,917	\$ 4,792	\$ 7,068	\$ 12,598	\$ 6,011	\$ -	\$ -	\$ -	\$ 78,513
<u>Operations & Maintenance</u>													
Onsite Management	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ -	\$ -	\$ -	\$ 110,699
Property Insurance	43,484	-	-	-	-	-	-	-	-	-	-	-	43,484
Electric	2,853	2,744	2,777	2,664	841	4,264	1,870	2,090	2,139	-	-	-	22,242
Water/Sewer	13	15	23	23	20	6	-	18	18	-	-	-	137
Trash Removal	237	237	237	237	237	237	237	237	237	-	-	-	2,134
Landscape Maintenance	13,581	13,581	13,581	13,581	13,581	13,581	12,981	13,281	13,281	-	-	-	121,031
Landscape Contingency	-	2,069	-	-	2,019	-	-	4,158	-	-	-	-	8,246
Lake Maintenance	505	505	505	505	505	470	470	470	470	-	-	-	4,405
Fountain Maintenance	1,175	360	360	610	1,850	2,707	1,871	1,619	-	-	-	-	10,552
Irrigation System/Maintenance	-	2,004	1,436	5,096	3,173	3,099	933	1,500	-	-	-	-	17,240
Repairs & Maintenance	185	-	-	-	-	1,104	-	-	-	-	-	-	1,288
Lighting	3,687	-	-	791	1,108	-	-	-	-	-	-	-	5,586
Painting Public Areas	-	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Signals	867	1,056	992	447	447	447	867	867	447	-	-	-	6,436
Sidewalks	-	-	-	-	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-	-	-	-	-
Security	6,470	6,210	5,950	5,690	5,170	6,470	6,210	5,950	-	-	-	-	48,120
Mosquito Control	963	963	-	-	-	1,011	1,011	1,011	1,011	-	-	-	5,971
Hurricane Expenses	8,068	-	-	-	-	-	-	-	-	-	-	-	8,068
Total Operations & Maintenance:	\$ 94,386	\$ 42,044	\$ 38,162	\$ 41,945	\$ 41,252	\$ 45,697	\$ 38,749	\$ 43,501	\$ 29,903	\$ -	\$ -	\$ -	\$ 415,638
<u>Reserves</u>													
Capital Reserve Transfer	\$ -	\$ -	\$ 416,639	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 416,639
Total Reserves	\$ -	\$ -	\$ 416,639	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 416,639
Total Expenditures	\$ 119,071	\$ 46,494	\$ 461,397	\$ 46,341	\$ 49,169	\$ 50,488	\$ 45,817	\$ 56,099	\$ 35,914	\$ -	\$ -	\$ -	\$ 910,791
Excess Revenues (Expenditures)	\$ (117,588)	\$ 40,260	\$ 102,580	\$ (20,139)	\$ (26,740)	\$ (42,206)	\$ (34,608)	\$ (44,026)	\$ (23,269)	\$ -	\$ -	\$ -	\$ (165,737)

ChampionsGate
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2025

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&M Portion</i>	<i>Total</i>
11/18/24	ACH	\$3,183.53	\$60.47	\$160.25	\$0.00	\$2,962.81	\$2,962.81	\$2,962.81
11/22/24	ACH	\$87,583.12	\$1,681.58	\$3,503.60	\$0.00	\$82,397.94	\$82,397.94	\$82,397.94
12/10/24	ACH	\$74.86	\$1.50	\$0.00	\$0.00	\$73.36	\$73.36	\$73.36
12/11/24	ACH	\$581,162.40	\$11,158.30	\$23,247.39	\$0.00	\$546,756.71	\$546,756.71	\$546,756.71
12/20/24	ACH	\$16,679.71	\$321.47	\$606.53	\$0.00	\$15,751.71	\$15,751.71	\$15,751.71
01/09/25	ACH	\$1,497.74	\$29.04	\$44.94	\$0.00	\$1,423.76	\$1,423.76	\$1,423.76
01/09/25	ACH	\$23,886.10	\$463.40	\$716.75	\$0.00	\$22,705.95	\$22,705.95	\$22,705.95
01/28/25	ACH	\$0.00	\$0.00	\$0.00	\$711.24	\$711.24	\$711.24	\$711.24
02/10/25	ACH	\$22,081.68	\$432.74	\$444.67	\$0.00	\$21,204.27	\$21,204.27	\$21,204.27
03/11/25	ACH	\$153.77	\$3.08	\$0.00	\$0.00	\$150.69	\$150.69	\$150.69
03/11/25	ACH	\$6,993.12	\$138.34	\$75.99	\$0.00	\$6,778.79	\$6,778.79	\$6,778.79
04/09/25	ACH	\$1,184.51	\$23.68	\$0.00	\$0.00	\$1,160.83	\$1,160.83	\$1,160.83
04/09/25	ACH	\$8,851.09	\$177.03	\$0.00	\$0.00	\$8,674.06	\$8,674.06	\$8,674.06
04/30/25	ACH	\$0.00	\$0.00	\$0.00	\$66.69	\$66.69	\$66.69	\$66.69
05/12/25	ACH	\$163.01	\$3.27	\$0.00	\$0.00	\$159.74	\$159.74	\$159.74
05/12/25	ACH	\$10,773.57	\$215.46	\$0.00	\$0.00	\$10,558.11	\$10,558.11	\$10,558.11
06/09/25	ACH	\$161.44	\$3.23	\$0.00	\$0.00	\$158.21	\$158.21	\$158.21
06/09/25	ACH	\$1,886.22	\$37.73	\$0.00	\$0.00	\$1,848.49	\$1,848.49	\$1,848.49
06/16/25	ACH	\$9,741.35	\$194.82	\$0.00	\$0.00	\$9,546.53	\$9,546.53	\$9,546.53
						\$0.00	\$0.00	\$0.00
TOTAL		\$ 776,057.22	\$ 14,945.14	\$ 28,800.12	\$ 777.93	\$ 733,089.89	\$ 733,089.89	\$ 733,089.89

100.55%	Net Percent Collected
\$ (4,043.95)	Balance Remaining to Collect

SECTION iii

**NOTICE OF MEETING DATES
CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT
Fiscal Year 2026**

The Board of Supervisors of the *ChampionsGate Community Development District* will hold their regularly scheduled public meetings for the Fiscal Year 2026 at **2:00 PM at the Offices of Rida Associates, 8390 ChampionsGate Blvd., Suite 104, ChampionsGate, FL 33896** on the second Monday of the month as follows:

December 8, 2025

February 9, 2026

April 13, 2026

May 11, 2026

July 13, 2026

September 14, 2026

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for the meetings may be obtained from the District Manager, at 219 E. Livingston Street, Orlando, FL 32801; by calling (407) 841-5524, during normal business hours, or by visiting the District's website at <https://championsgatecdd.com>.

A meeting may be continued to a date, time, and place to be specified on the record at that meeting. There may be occasions when one or more Supervisors will participate by telephone.

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

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

Jason M. Showe
Governmental Management Services – Central Florida, LLC
District Manager

SECTION D

ChampionsGate Community Development District

To: ChampionsGate CDD Board
From: Evan Fracasso
CC: Jason Showe; Marc Reicher
Date: July 7, 2025
Re: July Onsite Managers report

Traffic: FHP continues to work in the area, did meet with FHP officer to discuss shifting of times when on-site. Osceola traffic engineer completed the syncing of all traffic lights on ChampionsGate/532 from Masters to Old Lake Wilson.

Landscape: Had an issue where a pedestrian was struck at the crosswalk at OMNI's main entrance. We have removed shrubs/bushes at the crosswalk to clear this line of site. Will be removing additional shrubs at the legends/CG intersection as well.

Maintenance: Crosswalk sign has been replaced at Masters & Links. Webber has provided pricing to repair the paver crosswalk at Masters & Links (\$1,325).

TOHO: TOHO force main repair has been substantially completed. Vendor is now working on restoration of the impacted areas which should be completed by end of July.

SECTION i

[illegible]

Page 1 of 1