

Champion's Reserve Community Development District

Board of Supervisors

Kyle Davis, Chairman
Calley Molina, Vice Chairman
Terry Alfrey, Assistant Secretary
Michelle Von Hatten, Assistant Secretary
Vacant, Assistant Secretary

Rick Reidt, District Manager
Michelle T. Reiss, District Counsel
Mark Vincutonis, District Engineer

Public Hearing & Regular Meeting Agenda

Wednesday, August 16, 2023, at 6:00 p.m.

The Public Hearing & Regular Meetings of the **Champion's Reserve Community Development District** will be held on **August 16, 2023, at 6:00 p.m. at the Polk County Sheriff's Northeast Substation Office located at 1100 Dunson Rd, Davenport, Florida 33896.** Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

Join Zoom: <https://us06web.zoom.us/j/88269880065?pwd=aTYyd1VESWFGTmwwSytEL0liS3QyQT09>
Dial by your location +1 305 224 1968 US Meeting ID: 882 6988 0065 Passcode: 271033

All cellular phones and pagers must be turned off during the meeting.

PUBLIC HEARINGS AND REGULAR MEETINGS OF THE BOARD OF SUPERVISORS

1. CALL TO ORDER/ROLL CALL
2. PUBLIC COMMENTS ON AGENDA ITEMS
3. RECESS TO PUBLIC HEARINGS
4. PUBLIC HEARING ON ADOPTING FISCAL YEAR 2024 FINAL BUDGET
 - A. Open Public Hearing on Adopting Fiscal Year 2024 Final Budget
 - B. Staff Presentations
 - C. Public Comments
 - D. Consideration of Resolution 2023-05; Adopting Final Fiscal Year 2024 Budget..... Tab 01
 - E. Close Public Hearing on Adopting Fiscal Year 2024 Final Budget
5. PUBLIC HEARING ON LEVYING O&M ASSESSMENTS
 - A. Open Public Hearing on Levying O&M Assessments
 - B. Staff Presentations
 - C. Public Comment
 - D. Consideration of Resolution 2023-06; Levying O&M Assessments..... Tab 02
 - E. Close Public Hearing on Levying O&M Assessments
6. RETURN TO REGULAR MEETING
7. BUSINESS ITEMS
 - A. Consideration of Resolution 2023-07; Setting Fiscal Year 2024 Meeting Schedule.....Tab 03
 - B. General Matters of the District
8. CONSENT AGENDA
 - A. Consideration of Board of Supervisor's Meeting Minutes of the Regular Meeting
June 07, 2023, Tab 04
 - B. Consideration of Operation and Maintenance Expenditures May-June 2023, Tab 05
 - C. Review of Financial Statements Month Ending June 30 2023, Tab 06
9. STAFF REPORTS
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
10. SUPERVISOR COMMENTS
11. ADJOURNMENT

Sincerely,

Rick Reidt

District Manager

RESOLUTION 2023-05

THE ANNUAL APPROPRIATION RESOLUTION OF THE CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, prior to June 15, 2023, the District Manager prepared and submitted to the Board of Supervisors (the “Board”) of the Champions Reserve Community Development District (“District”) a proposed budget (“Proposed Budget”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“Fiscal Year 2023/2024”), pursuant to the provisions of Section 190.008, *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the budget for Fiscal Year 2023/2024, the District Manager filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to Section 190.008, *Florida Statutes*; and

WHEREAS, the Board received a copy of the proposed budget and scheduled a public hearing thereon to receive public comments; and,

WHEREAS, the Board caused notice of the public hearing to be given by publication pursuant to Section 190.008(2), *Florida Statutes*, and posted the proposed budget on the District’s website at least two days before the public hearing; and

WHEREAS, Section 190.008(2), *Florida Statutes*, requires that, at the conclusion of the public hearing and prior to October 1, the Board shall adopt by resolution the budget as finally approved by the Board for the ensuing fiscal year;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT THAT:

SECTION 1. BUDGET.

a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office.

b. The Proposed Budget, attached hereto as Exhibit “A,” as amended by the Board following the public hearing, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“Adopted Budget”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

c. The Adopted Budget, and any amendments thereto, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for

the Champions Reserve Community Development District for the Fiscal Year Ending September 30, 2024.”

d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS. There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sum of \$237, 019.00 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	<u>\$63,506.00</u>
TOTAL DEBT SERVICES FUND	<u>\$173,513.00</u>
TOTAL ALL FUNDS*	<u>\$ 237, 019.00</u>

*Exclusive of any collection costs.

SECTION 3. BUDGET AMENDMENTS. Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024 or within 60 days following the end of the Fiscal Year 2023/2024 may amend its Adopted Budget for that fiscal year as follows:

a. The Board may authorize an increase or decrease in line-item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may authorize an increase or decrease in line-item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.

c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

d. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. The appropriate officer(s) of the District and the District Manager are authorized to execute any and all necessary transmittals, certifications, or other acknowledgements or writings, as necessary to comply with the intent of this Resolution.

SECTION 5. EFFECTIVE DATE. This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED this 16th day of August, 2023.

ATTEST:

**CHAMPIONS RESERVE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair

Exhibit A: Fiscal Year 2023/2024 Budget

2024

CHAMPION'S RESERVE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2024 PROPOSED ANNUAL OPERATING BUDGET



August 16, 2023

CHAMPION'S RESERVE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2024 PROPOSED ANNUAL OPERATING BUDGET

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August 16, 2023

CHAMPION'S RESERVE COMMUNITY DEVELOPMENT DISTRICT

BUDGET INTRODUCTION

Background Information

The Champion's Reserve Community Development District is a local special purpose government authorized by Chapter 190, Florida Statutes, as amended. The Community Development District (CDD) is an alternative method for planning, financing, acquiring, operating and maintaining community-wide infrastructure in master planned communities. The CDD also is a mechanism that provides a "solution" to the State's needs for delivery of capital infrastructure to service projected growth without overburdening other governments and their taxpayers. CDDs represent a major advancement in Florida's effort to manage its growth effectively and efficiently. This allows the community to set a higher standard for construction along with providing a long-term solution to the operation and maintenance of community facilities.

The following report represents the District budget for Fiscal Year 2024, which begins on October 1, 2023. The District budget is organized by fund to segregate financial resources and ensure that the segregated resources are used for their intended purpose, and the District has established the following funds.

<u>Fund Number</u>	<u>Fund Name</u>	<u>Services Provided</u>
001	General Fund	Operations and Maintenance of Community Facilities Financed by Non-Ad Valorem Assessments
200	Debt Service Fund	Collection of Special Assessments for Debt Service on the Series 2016 Capital Improvement Revenue Bonds

Facilities of the District

The District's existing facilities include storm-water management (lake and water control structures), wetland preserve areas, street lighting, landscaping, entry signage, entry features, irrigation distribution facilities, recreational center, parks, pool facility, tennis courts and other related public improvements.

Maintenance of the Facilities

In order to maintain the facilities, the District conducts hearings to adopt an operating budget each year. This budget includes a detailed description of the maintenance program along with an estimate of the cost of the program. The funding of the maintenance budget is levied as a non-ad valorem assessment on your property by the District Board of Supervisors.

CHAMPION'S RESERVE COMMUNITY DEVELOPMENT DISTRICT

	Fiscal Year 2023 Final Operating Budget	Current Period Actuals 10/1/22 - 2/28/23	Projected Revenues & Expenditures 3/1/23 to 9/30/23	Total Actuals and Projections Through 9/30/23	Over/(Under) Budget Through 9/30/23
REVENUES					
SPECIAL ASSESSMENTS - SERVICE CH					
Operations & Maintenance Assmts - Tax Roll	63,506.00	62,586.00	920.00	63,506.00	0.00
TOTAL SPECIAL ASSESSMENTS - SERV	\$63,506.00	\$62,586.00	\$920.00	\$63,506.00	\$0.00
INTEREST EARNINGS					
Interest Earnings	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST EARNINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES	\$63,506.00	\$62,586.00	\$920.00	\$63,506.00	\$0.00
EXPENDITURES					
LEGISLATIVE					
Supervisor Fees	3,000.00	400.00	1,800.00	2,200.00	(800.00)
TOTAL LEGISLATIVE	\$3,000.00	\$400.00	\$1,800.00	\$2,200.00	(\$800.00)
FINANCIAL & ADMINISTRATIVE					
District Manager	27,500.00	11,458.00	16,042.00	27,500.00	0.00
District Engineer	3,000.00		3,500.00	3,500.00	500.00
Disclosure Report	3,000.00	1,250.00	1,750.00	3,000.00	0.00
Trustees Fees	4,300.00	2,694.00	1,606.00	4,300.00	0.00
Auditing Services	4,400.00		4,200.00	4,200.00	(200.00)
Postage, Phone, Faxes, Copies	125.00	51.00	949.00	1,000.00	875.00
Public Officials Insurance	1,500.00	2,395.00	(986.45)	1,408.55	(91.45)
Legal Advertising	2,000.00	728.00	3,117.55	3,845.55	1,845.55
Bank Fees	100.00	0.00	100.00	100.00	0.00
Dues, Licenses & Fees	200.00	175.00	25.00	200.00	0.00
Office Supplies		0.00	109.90	109.90	109.90
Website Administration	500.00	208.00	292.00	500.00	0.00
ADA Website Compliance	1,900.00	1,500.00	400.00	1,900.00	0.00
TOTAL FINANCIAL & ADMINISTRATIV	\$48,525.00	\$20,459.00	\$31,105.00	\$51,564.00	\$3,039.00
LEGAL COUNSEL					
District Counsel	2,690.00	435.00	1,565.00	2,000.00	(690.00)
TOTAL LEGAL COUNSEL	\$2,690.00	\$435.00	\$1,565.00	\$2,000.00	(\$690.00)
OTHER PHYSICAL ENVIRONMENT					
Property & Casualty Insurance	9,291.00	8,447.00	(705.00)	7,742.00	(1,549.00)
TOTAL OTHER PHYSICAL ENVIRONMI	\$9,291.00	\$8,447.00	(\$705.00)	\$7,742.00	(\$1,549.00)
TOTAL EXPENDITURES	\$63,506.00	\$29,741.00	\$33,765.00	\$63,506.00	\$0.00
EXCESS OF REVENUES OVER/(UNDER)	\$0.00	\$32,845.00	(\$32,845.00)	\$0.00	\$0.00

CHAMPION'S RESERVE

COMMUNITY DEVELOPMENT DISTRICT

	Fiscal Year 2023 Final Operating Budget	Current Period Actuals 10/1/22 - 2/28/23	Projected Revenues & Expenditures 3/1/23 to 9/30/23	Total Actuals and Projections Through 9/30/23	Over/(Under) Budget Through 9/30/23	Fiscal Year 2024 Final Operating Budget	Increase / (Decrease) from FY 2023 to FY 2024
REVENUES							
SPECIAL ASSESSMENTS - SERVICE CHARGES							
Operations & Maintenance Assmts - Tax Roll	63,506.00	62,586.00	920.00	63,506.00	0.00	63,506.00	0.00
TOTAL SPECIAL ASSESSMENTS - SERVICE CHARGES	\$63,506.00	\$62,586.00	\$920.00	\$63,506.00	\$0.00	\$63,506.00	\$0.00
INTEREST EARNINGS							
Interest Earnings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST EARNINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES	\$63,506.00	\$62,586.00	\$920.00	\$63,506.00	\$0.00	\$63,506.00	\$0.00
EXPENDITURES							
LEGISLATIVE							
Supervisor Fees	3,000.00	400.00	0.00	2,200.00	(800.00)	3,000.00	0.00
TOTAL LEGISLATIVE	\$3,000.00	\$400.00	\$0.00	\$2,200.00	(\$800.00)	\$3,000.00	\$0.00
FINANCIAL & ADMINISTRATIVE							
District Manager	27,500.00	11,458.00	16,042.00	27,500.00	0.00	27,500.00	0.00
District Engineer	3,000.00	0.00	3,500.00	3,500.00	500.00	3,000.00	0.00
Disclosure Report	3,000.00	1,250.00	1,750.00	3,000.00	0.00	3,000.00	0.00
Trustees Fees	4,300.00	2,694.00	1,606.00	4,300.00	0.00	4,300.00	0.00
Auditing Services	4,400.00	0.00	4,200.00	4,200.00	(200.00)	4,400.00	0.00
Postage, Phone, Faxes, Copies	125.00	51.00	949.00	1,000.00	875.00	125.00	0.00
Public Officials Insurance	1,500.00	2,395.00	(986.45)	1,408.55	(91.45)	1,500.00	0.00
Legal Advertising	2,000.00	728.00	3,117.55	3,845.55	1,845.55	2,000.00	0.00
Bank Fees	100.00	0.00	100.00	100.00	0.00	100.00	0.00
Dues, Licenses & Fees	200.00	175.00	25.00	200.00	0.00	200.00	0.00
Office Supplies	0.00	0.00	109.90	109.90	109.90	0.00	0.00
Website Administration	500.00	208.00	292.00	500.00	0.00	500.00	0.00
ADA Website Compliance	1,900.00	1,500.00	400.00	1,900.00	0.00	1,900.00	0.00
TOTAL FINANCIAL & ADMINISTRATIVE	\$48,525.00	\$20,459.00	\$31,105.00	\$51,564.00	\$3,039.00	\$48,525.00	\$0.00
LEGAL COUNSEL							
District Counsel	2,690.00	435.00	1,565.00	2,000.00	(690.00)	2,690.00	0.00
TOTAL LEGAL COUNSEL	\$2,690.00	\$435.00	\$1,565.00	\$2,000.00	(\$690.00)	\$2,690.00	\$0.00
OTHER PHYSICAL ENVIRONMENT							
Property & Casualty Insurance	9,291.00	8,447.00	(705.00)	7,742.00	(1,549.00)	9,291.00	0.00
TOTAL OTHER PHYSICAL ENVIRONMENT	\$9,291.00	\$8,447.00	(\$705.00)	\$7,742.00	(\$1,549.00)	\$9,291.00	\$0.00
TOTAL EXPENDITURES	\$63,506.00	\$29,741.00	\$31,965.00	\$63,506.00	\$0.00	\$63,506.00	\$0.00
EXCESS OF REVENUES OVER/(UNDER) EXPENDITURE	\$0.00	\$32,845.00	(\$31,045.00)	\$0.00	\$0.00	\$0.00	\$0.00

CHAMPION'S RESERVE COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND 001

Financial & Administrative

District Manager

The District retains the services of a consulting manager, who is responsible for the daily administration of the District's business, including any and all financial work related to the Bond Funds and Operating Funds of the District, and preparation of the minutes of the Board of Supervisors. In addition, the District Manager prepares the Annual Budget(s), implements all policies of the Board of Supervisors, and attends all meetings of the Board of Supervisors.

District Engineer

Consists of attendance at scheduled meetings of the Board of Supervisors, offering advice and consultation on all matters related to the works of the District, such as bids for yearly contracts, operating policy, compliance with regulatory permits, etc.

Disclosure Reporting

On a quarterly and annual basis, disclosure of relevant district information is provided to the Muni Council, as required within the bond indentures.

Trustees Fees

This item relates to the fee assessed for the annual administration of bonds outstanding, as required within the bond indentures.

Auditing Services

The District is required to annually undertake an independent examination of its books, records and accounting procedures. This audit is conducted pursuant to State Law and the Rules of the Auditor General.

Postage, Phone, Fax, Copies

This item refers to the cost of materials and service to produce agendas and conduct day-to-day business of the District.

Miscellaneous Administration

This is required of the District to store its official records.

Public Officials Insurance

The District carries Public Officials Liability in the amount of \$1,000,000.

Legal Advertising

This is required to conduct the official business of the District in accordance with the Sunshine Law and other advertisement requirements as indicated by the Florida Statutes.

Bank Fees

The District operates a checking account for expenditures and receipts.

CHAMPION'S RESERVE COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND 001

Dues, Licenses & Fees

The District is required to file with the County and State each year.

CHAMPION'S RESERVE COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND 001

Miscellaneous Fees

To provide for unbudgeted administrative expenses.

Investment Reporting Fees

This is to provide an investment report to the District on a quarterly basis.

Office Supplies

Cost of daily supplies required by the District to facilitate operations.

Technology Services

This is to upgrade and keep current the operating components to comply with new governmental accounting standards along with basic website maintenance.

Website Administration

This is for maintenance and administration of the District's official website.

Capital Outlay

This is to purchase new equipment as required.

Legal Counsel

District Counsel

Requirements for legal services are estimated at an annual expenditures on an as needed and also cover such items as attendance at scheduled meetings of the Board of Supervisor's, Contract preparation and review, etc.

CHAMPION'S RESERVE COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

REVENUES

CDD Debt Service Assessments	\$	173,513
TOTAL REVENUES	\$	173,513

EXPENDITURES

Series 2016 May Bond Interest Payment	\$	57,256
Series 2016 November Bond Principal Payment	\$	59,000
Series 2016 November Bond Interest Payment	\$	57,256
TOTAL EXPENDITURES	\$	173,513
EXCESS OF REVENUES OVER EXPENDITURES	\$	-

ANALYSIS OF BONDS OUTSTANDING

Bonds Outstanding - Period Ending 11/1/2023	\$	2,331,000
Principal Payment Applied Toward Series 2016 Bonds	\$	59,000
Bonds Outstanding - Period Ending 11/1/2024	\$	2,272,000

CHAMPION'S RESERVE COMMUNITY DEVELOPMENT DISTRICT

SCHEDULE OF ANNUAL ASSESSMENTS

SINGLE FAMILY UNIT				
	Unit Count	O&M Per Unit	Debt Service Per Unit	Total Annual Fees FY 2024
	221	\$308.63	\$881.03	\$1,189.66
DUE IF PAID BY:	November 30	December 31	January 31	February 29
	\$1,142.07	\$1,153.97	\$1,165.87	\$1,177.76

** All payments received subsequent to February 29 are due in full.

Notations:

- (1) Annual assessments are adjusted for Pasco County collection fees and statutory discounts for early payment.
- (2) Operations assessments for FY 2023 will be developer funded on actual expenses and collected only from Phase 1. Amounts are for informational purposes and reflect operations assessments once the community is complete based on the current budget
- (3) The District is actively undergoing construction to complete the capital improvement program.

RESOLUTION 2023-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Champions Reserve Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Polk County, Florida (“**County**”); and

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

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s final approved budget (“**Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”), attached hereto as **Exhibit “A”** and incorporated herein by reference; 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 Budget; 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 benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2023/2024; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously evidenced its intent to use and has authorized the use of the Uniform Method by, among other things, entering into an agreement with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B”** and incorporated herein by reference, and to certify the Assessment Roll in **Exhibit “B”** to the 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 adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT. The Board hereby finds that the provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits “A” and “B,”** and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

- A. **Tax Roll Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits “A” and “B.”**
- B. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates 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.

PASSED AND ADOPTED this 16th day of August, 2023.

ATTEST:

**CHAMPIONS RESERVE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair

Exhibit A: Budget
Exhibit B: Assessment Roll (Uniform Method)

RESOLUTION 2023-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Champions Reserve Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Polk County, Florida; and

WHEREAS, the District’s Board of Supervisors (hereinafter the “Board”), is statutorily authorized to exercise the powers granted to the District, but has not heretofore met; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time, and location of the District’s meetings.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT THAT:

Section 1. The annual public meeting schedule of the Board of Supervisors of the for the Fiscal Year 2023 attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.

Section 2. The District Manager is hereby directed to submit a copy of the Fiscal Year 2024 annual public meeting schedule to Polk County and the Department of Economic Opportunity.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 16TH DAY OF AUGUST 2023

ATTEST:

CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT

SECRETARY/ASSISTANT SECRETARY

CHAIRMAN/VICE-CHAIRMAN

EXHIBIT A

**BOARD OF SUPERVISORS MEETING DATES
CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024**

November 16, 2023 6:00 PM

May 15, 2023 6:00 PM

August 21, 2024 6:00 PM

**All meetings will convene at the Polk County Sheriff's Northeast
Substation Office Located at 1100 Dunson Rd, Davenport, FL 33896.**

1 **MINUTES OF THE CONTINUED REGULAR MEETING**
2 **CHAMPION’S RESERVE**
3 **COMMUNITY DEVELOPMENT DISTRICT**
4

5 The Continued Regular Meeting for the Board of Supervisors of Champion’s Reserve
6 Community Development District was held on Thursday, June 7, 2023, at 6:07 p.m. at the Polk
7 County Sheriff’s Northeast Substation Office located at 1100 Dunson Rd, Davenport, Florida
8 33896.

9 Present and constituting a quorum were:

10
11 Kyle Davis Chairperson
12 Calley Molina Assistant Secretary
13 Terry Alfrey Assistant Secretary
14

15 Also present were:

16
17 Rick Reidt District Manager – *(via conference call)*
18 Michelle Reiss District Counsel
19 Sara Whitten Resident
20
21

22 *The following is a summary of the discussions and actions taken.*

23
24 **FIRST ORDER OF BUSINESS** **Call to Order/Roll Call**

25 Ms. Reiss called the meeting to order, and a quorum was established.

26
27 **SECOND ORDER OF BUSINESS** **Public Comment**

28 There being no public comments, the next order of business followed.
29

30 **THIRD ORDER OF BUSINESS** **Staff Reports**

31 **A. District Counsel**

32 District Counsel Ms. Reiss informed the Board members regarding the reach out and
33 attempt to fill the vacant seat sending resumes to Mr. Reidt. It has been difficult to get quorum at
34 the few meetings we have a year.

35
36 **B. District Engineer**

37 There was no engineer report.
38

39 **C. District Manager**

40 Mr. Reidt thanked the Board for allowing him to attend via conference call. Also, with
41 accepting District Counsel to be present on his behalf and reiterated the need to fill the vacant seat.
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FOURTH ORDER OF BUSINESS **Business Items**

A. Announcement of Qualified Electors

Mr. Reidt announced there are 404 qualified electors for Champion’s Reserve CDD.

B. Consideration of Resolution 2023-04; Approving the Proposed Fiscal Year 2024 Budget & Setting Public Hearing

The Board discussed Resolution 2023-04 with no increase to the budget and established the Public Hearing.

On MOTION by Ms. Molina seconded by Mr. Alfrey with all in favor Resolution 2023-04, approving the Fiscal Year 2024 Budget as discussed above and setting the Public Hearing for August 16, 2023, at 6:00 p.m., was adopted 3-0

C. General Matters of the District

A discussion ensued regarding developer action on vacant lots to access another new development. Ms. Reiss questioned the use of CDD roads without compensation to the District for increase maintenance needs.

Ms. Reiss will review HOA agreement and possibly reach out to the developer’s attorney or HOA if needed.

SIXTH ORDER OF BUSINESS **Consent Agenda**

A. Consideration of Board of Supervisor’s Minutes of Regular Meeting on March 29, 2023

B. Consideration of Operation and Maintenance Expenditures March 2023,

C. Consideration of Operation and Maintenance Expenditures April 2023,

D. Review of Financial Statements Month Ending April 30, 2023

The Board reviewed the consent agenda items and the financial statements ending April 30, 2023, with no questions or revisions.

On MOTION by Ms. Molina seconded by Mr. Alfrey with all in favor Consent Agenda items A through D as presented, were approved. 3-0

SIXTH ORDER OF BUSINESS **Board of Supervisors Requests and Comments**

- Mr. Davis expressed concerns with Manhole Covers that are loose and wants to know who to contact. In response, Mr. Reidt stated he will reach out to the District Engineer.

84 • Ms. Molina questioned the street tree requirements. In response, this would be HOA, Polk
 85 County and Land Development responsibility. Mr. Reidt stated he will reach out to engineer for
 86 further information.

87 • A resident, Sara Whitten requested direction on driveway pad extensions in the right of way
 88 and asked for District Engineer recommendation and how the HOA should respond to homeowners.

89

90 **EIGHT ORDER OF BUSINESS Adjournment**

91 There being no further business,

92

<p>93 On MOTION by Mr. Alfrey seconded by Mr. Molina with all in 94 favor the meeting was declared adjourned at 6:43 p.m.</p>
--

95

96

97

98 _____
 99 Rick Reidt
 Assistant Secretary

Kyle Davis
 Chairperson

DRAFT

<p>CHAMPIONS RESERVE CDD</p> <p>Summary of Operations and Maintenance Invoices</p>
--

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
INFRAMARK LLC	93712	\$2,583.94		DISTRICT INVOICE APRIL 2023
Monthly Contract Subtotal		\$2,583.94		
Variable Contract				
Variable Contract Subtotal		\$0.00		
Utilities				
Utilities Subtotal		\$0.00		
Regular Services				
Regular Services Subtotal		\$0.00		
Additional Services				
Additional Services Subtotal		\$0.00		
TOTAL		\$2,583.94		

Approved (with any necessary revisions noted):

Signature:

Title (Check one):



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

#93712

DATE

4/28/2023

BILL TO

Champions Reserve CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

CUSTOMER ID

C2280

NET TERMS

Net 30

PO#**DUE DATE**

5/28/2023

Services provided for the Month of: April 2023

DESCRIPTION	QTY	UOM	RATE	MARKUPP	AMOUNT
District Management	1	Ea	2,291.67		2,291.67
Website Maintenance / Admin	1	Ea	41.67		41.67
Postage	1	Ea	0.60		0.60
Dissemination Services	1	Ea	250.00		250.00
Subtotal					2,583.94

Subtotal	\$2,583.94
Tax	\$0.00
Total Due	\$2,583.94

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

<p>CHAMPIONS RESERVE CDD</p> <p>Summary of Operations and Maintenance Invoices</p>
--

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
INFRAMARK LLC	96833	\$2,595.51		DISTRICT INVOICE JUNE 2023
Monthly Contract Subtotal		\$2,595.51		
Variable Contract				
CALLEY L MOLINA	CM 060723	\$200.00		SUPERVISOR FEE 06/07/23
KYLE ERIC DAVIS	KD 060723	\$200.00		SUPERVISOR FEE 06/07/23
TERRY L. ALFREY	TA 060723	\$200.00		SUPERVISOR FEE 06/07/23
Variable Contract Subtotal		\$600.00		
Utilities				
Utilities Subtotal		\$0.00		
Regular Services				
GRAU AND ASSOCIATES	24183	\$1,000.00		AUDIT FYE 09/30/22
US BANK	6967446	\$4,040.63		TRUSTEE FEES
Regular Services Subtotal		\$5,040.63		
Additional Services				
Additional Services Subtotal		\$0.00		
TOTAL		\$8,236.14		

Approved (with any necessary revisions noted):

CHAMPIONS RESERVE CDD Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description

Signature:

Title (Check one):

Chariman Vice Chariman Assistant Secretary



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

#96833

DATE

6/23/2023

BILL TO

Champions Reserve CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

CUSTOMER ID

C2280

NET TERMS

Net 30

PO#**DUE DATE**

7/23/2023

Services provided for the Month of: June 2023

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
District Management	1	Ea	2,291.67		2,291.67
Website Maintenance / Admin	1	Ea	41.67		41.67
Eric Davidson 4-19-23 DNH*GODADDY.COM : Domaiin Renewal \$12.17	1	Ea	12.17		12.17
Dissemination Services	1	Ea	250.00		250.00
Subtotal					2,595.51

Subtotal	\$2,595.51
Tax	\$0.00
Total Due	\$2,595.51

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

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Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

CHAMPIONS RESERVE CDD

MEETING DATE ~~May 17, 2023~~ June 7, 2023

DMS Staff Signature 

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Kyle Davis	✓	Salary Accepted	\$200
Calley Molina	✓	Salary Accepted	\$200
Terry Alfrey	✓	Salary Accepted	\$200
Michelle Von Hatten		Salary Accepted	\$200
Vacant		Salary Accepted	\$200

CM 060723

CHAMPIONS RESERVE CDD

MEETING DATE ~~May 17, 2023~~ June 7, 2023

DMS Staff Signature 

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Kyle Davis	✓	Salary Accepted	\$200
Calley Molina	✓	Salary Accepted	\$200
Terry Alfrey	✓	Salary Accepted	\$200
Michelle Von Hatten		Salary Accepted	\$200
Vacant		Salary Accepted	\$200

KD 060723

CHAMPIONS RESERVE CDD

MEETING DATE ~~May 17, 2023~~ June 7, 2023

DMS Staff Signature *[Handwritten Signature]*

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Kyle Davis	✓	Salary Accepted	\$200
Calley Molina	✓	Salary Accepted	\$200
Terry Alfrey	✓	Salary Accepted	\$200
Michelle Von Hatten		Salary Accepted	\$200
Vacant		Salary Accepted	\$200

TA 060723

Grau and Associates

951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

Champion's Reserve Community Development District
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Invoice No. 24183
Date 06/02/2023

SERVICE	AMOUNT
Audit FYE 09/30/2022	\$ <u>1,000.00</u>
Current Amount Due	\$ <u>1,000.00</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
1,000.00	0.00	0.00	0.00	0.00	1,000.00

Payment due upon receipt.



Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number: 6967446
Account Number: 272625000
Invoice Date: 06/23/2023
Direct Inquiries To: LEANNE DUFFY
Phone: 407-835-3807

CHAMPIONS RESERVE CDD
ATTN DISTRICT MANAGER
2005 PAN AM CIRCLE SUITE 300
TAMPA, FL 33607

CHAMPIONS RESERVE CDD 2016

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE \$4,040.63

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

CHAMPIONS RESERVE CDD 2016

Invoice Number: 6967446
Account Number: 272625000
Current Due: \$4,040.63

Direct Inquiries To: LEANNE DUFFY
Phone: 407-835-3807

Wire Instructions:
U.S. Bank
ABA # 091000022
Acct # 1-801-5013-5135
Trust Acct # 272625000
Invoice # 6967446
Attn: Fee Dept St. Paul

Please mail payments to:
U.S. Bank
CM-9690
PO BOX 70870
St. Paul, MN 55170-9690





Corporate Trust Services
 EP-MN-WN3L
 60 Livingston Ave.
 St. Paul, MN 55107

Invoice Number: 6967446
 Invoice Date: 06/23/2023
 Account Number: 272625000
 Direct Inquiries To: LEANNE DUFFY
 Phone: 407-835-3807

CHAMPIONS RESERVE CDD 2016

Accounts Included 272625000 272625001 272625002 272625003 272625004
 In This Relationship:

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP

Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04200 Trustee	1.00	3,750.00	100.00%	\$3,750.00
Subtotal Administration Fees - In Advance 06/01/2023 - 05/31/2024				\$3,750.00
Incidental Expenses 06/01/2023 to 05/31/2024	3,750.00	0.0775		\$290.63
Subtotal Incidental Expenses				\$290.63
TOTAL AMOUNT DUE				\$4,040.63



Champions Reserve Community Development District

Financial Statements
(Unaudited)

Period Ending
June 30, 2023

Prepared by:



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet
As of June 30, 2023
(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2016 DEBT SERVICE FUND	GENERAL FIXED ASSETS ACCOUNT GROUP FUND	GENERAL	TOTAL
				LONG-TERM DEBT ACCOUNT GROUP FUND	
ASSETS					
Cash - Operating Account	\$ 30,275	\$ -	\$ -	\$ -	\$ 30,275
Cash in Transit	-	902	-	-	902
Due From Other Funds	-	11,247	-	-	11,247
Investments:					
Prepayment Account	-	100	-	-	100
Reserve Fund	-	87,075	-	-	87,075
Revenue Fund	-	133,401	-	-	133,401
Fixed Assets					
Construction Work In Process	-	-	2,330,568	-	2,330,568
Amount Avail In Debt Services	-	-	-	301,750	301,750
Amount To Be Provided	-	-	-	2,138,250	2,138,250
TOTAL ASSETS	\$ 30,275	\$ 232,725	\$ 2,330,568	\$ 2,440,000	\$ 5,033,568
LIABILITIES					
Accounts Payable	\$ 7,794	\$ -	\$ -	\$ -	\$ 7,794
Bonds Payable	-	-	-	2,440,000	2,440,000
Due To Other Funds	11,247	-	-	-	11,247
TOTAL LIABILITIES	19,041	-	-	2,440,000	2,459,041
FUND BALANCES					
Restricted for:					
Debt Service	-	232,725	-	-	232,725
Unassigned:	11,234	-	2,330,568	-	2,341,802
TOTAL FUND BALANCES	11,234	232,725	2,330,568	-	2,574,527
TOTAL LIABILITIES & FUND BALANCES	\$ 30,275	\$ 232,725	\$ 2,330,568	\$ 2,440,000	\$ 5,033,568

CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2023
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Special Assmnts- Tax Collector	\$ 63,506	\$ 64,406	\$ 900	101.42%
Other Miscellaneous Revenues	-	40	40	0.00%
TOTAL REVENUES	63,506	64,446	940	101.48%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	3,000	1,800	1,200	60.00%
ProfServ-Trustee Fees	4,300	6,735	(2,435)	156.63%
Disclosure Report	3,000	2,250	750	75.00%
District Counsel	2,690	3,720	(1,030)	138.29%
District Engineer	3,000	-	3,000	0.00%
District Manager	27,500	20,625	6,875	75.00%
Auditing Services	4,400	1,000	3,400	22.73%
Website Compliance	1,900	1,500	400	78.95%
Postage, Phone, Faxes, Copies	125	56	69	44.80%
Public Officials Insurance	1,500	2,395	(895)	159.67%
Legal Advertising	2,000	1,533	467	76.65%
Bank Fees	100	-	100	0.00%
Website Administration	500	387	113	77.40%
Dues, Licenses, Subscriptions	200	175	25	87.50%
Total Administration	54,215	42,176	12,039	77.79%
<u>Other Physical Environment</u>				
Insurance -Property & Casualty	9,291	8,447	844	90.92%
Total Other Physical Environment	9,291	8,447	844	90.92%
TOTAL EXPENDITURES	63,506	50,623	12,883	79.71%
Excess (deficiency) of revenues				
Over (under) expenditures	-	13,823	13,823	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		(2,589)		
FUND BALANCE, ENDING		\$ 11,234		

CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2023
Series 2016 Debt Service Fund (200)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 1,624	\$ 1,624	0.00%
Special Assmnts- Tax Collector	172,013	183,856	11,843	106.88%
TOTAL REVENUES	172,013	185,480	13,467	107.83%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	55,000	55,000	-	100.00%
Interest Expense	117,013	118,122	(1,109)	100.95%
Total Debt Service	172,013	173,122	(1,109)	100.64%
TOTAL EXPENDITURES	172,013	173,122	(1,109)	100.64%
Excess (deficiency) of revenues				
Over (under) expenditures	-	12,358	12,358	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		220,367		
FUND BALANCE, ENDING		\$ 232,725		

CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2023
General Fixed Assets Account Group Fund (900)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
TOTAL REVENUES	-	-	-	0.00%
EXPENDITURES				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	-	-	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		2,330,568		
FUND BALANCE, ENDING		<u>\$ 2,330,568</u>		

CHAMPIONS RESERVE CDD

Bank Reconciliation

Bank Account No. 7969 TRUIST - GF Operating
 Statement No. 06-23
 Statement Date 6/30/2023

G/L Balance (LCY)	30,275.27	Statement Balance	33,925.55
G/L Balance	30,275.27	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>		
Subtotal	30,275.27	Subtotal	33,925.55
Negative Adjustments	0.00	Outstanding Checks	3,650.28
	<hr/>	Differences	0.00
Ending G/L Balance	30,275.27	Ending Balance	30,275.27
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
6/15/2023	Payment	328	GRAU AND ASSOCIATES	1,000.00	1,000.00	0.00
6/15/2023	Payment	329	INFRAMARK LLC	2,587.09	2,587.09	0.00
6/22/2023	Payment	330	CALLEY L MOLINA	200.00	200.00	0.00
6/22/2023	Payment	331	KYLE ERIC DAVIS	200.00	200.00	0.00
Total Checks				3,987.09	3,987.09	0.00
Deposits						
6/16/2023		JE000080	Tax collector debt service	G/L Ac 2,401.69	2,401.69	0.00
6/29/2023		JE000081	Tax collector debt service	G/L Ac 1,218.33	1,218.33	0.00
Total Deposits				3,620.02	3,620.02	0.00
Outstanding Checks						
10/1/2022		JE000014	Outstanding check# 0274; Champions Reserv	854.77	0.00	854.77
6/22/2023	Payment	332	TERRY L. ALFREY	200.00	0.00	200.00
6/29/2023	Payment	333	INFRAMARK LLC	2,595.51	0.00	2,595.51
Total Outstanding Checks.....				3,650.28		3,650.28