CHAMPION'S RESERVE
COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
AUDIT COMMITTEE MEETING, LANDOWNERS ELECTION
& REGULAR MEETING
NOVEMBER 27, 2018

CHAMPION'S RESERVE
COMMUNITY DEVELOPMENT DISTRICT AGENDA
TUESDAY, NOVEMBER 27, 2018
11:00 A.M.

The Lakeland Public Library Larry R. Jackson Branch
Located at 1700 N. Florida Ave., Lakeland, FL 33805

District Board of Supervisors	Chairman	Jeb Bittner
	Vice Chairman	Eric Davidson
	Supervisor	Brian Howell
	Supervisor	Shawndel Kaiser
	Supervisor	Vacant
District Manager	Meritus	Debby Nussel
District Attorney	Straley & Robin	John Vericker Vivek Babbar
District Engineer	Hanson Walter & Assoc. Inc	Mark Vincutonis

All cellular phones and pagers must be turned off while in the meeting room

The District Agenda is comprised of four different sections:

The meeting will begin at **11:00 a.m.** with the seventh section called **Business Items.** The business items section contains items for approval by the District Board of Supervisors that may require discussion, motion and votes on an item-by-item basis. If any member of the audience would like to speak on one of the business items, they will need to register with the District Administrator prior to the presentation of that agenda item. Agendas can be reviewed by contacting the Manager's office at (813) 397-5120 at least seven days in advance of the scheduled meeting. Requests to place items on the agenda must be submitted in writing with an explanation to the District Manager at least fourteen (14) days prior to the date of the meeting. The ninth section is called **Administrative Matters**. The Administrative Matters section contains items that require the review and approval of the District Board of Supervisors as a normal course of business. The tenth section is called **Staff Reports**. This section allows the District Administrator, Engineer, and Attorney to update the Board of Supervisors on any pending issues that are being researched for Board action. The final sections are called **Board Members Comments and Public Comments**. This is the section in which the Supervisors may request Staff to prepare certain items in an effort to meet residential needs. The Audience Comment portion of the agenda is where individuals may comment on matters that concern the District. Each individual is limited to **three (3) minutes** for such comment. The Board of Supervisors or Staff is not obligated to provide a response until sufficient time for research or action is warranted. IF THE COMMENT CONCERNS A MAINTENANCE RELATED ITEM, THE ITEM WILL NEED TO BE ADDRESSED BY THE DISTRICT ADMINSTRATOR OUTSIDE THE CONTEXT OF THIS MEETING.

Public workshops sessions may be advertised and held in an effort to provide informational services. These sessions allow staff or consultants to discuss a policy or business matter in a more informal manner and allow for lengthy presentations prior to scheduling the item for approval. Typically no motions or votes are made during these sessions.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Office at (813) 397-5120, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770, who can aid you in contacting the District Office.

Any person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that this same 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 the appeal is to be based.

Board of Supervisors
Champion's Reserve Community Development District

Dear Board Members:

The Audit Committee Meeting, Landowners Election & Regular Meeting of the Board of Supervisors of Champion's Reserve Community Development District will be held on **November 27, 2018 at 11:00 a.m.** at The Lakeland Public Library Larry R. Jackson Branch located at 1700 N. Florida Avenue, Lakeland, FL 33805. Following is the Agenda for the Meeting:

Call In Number: 1-866-906-9330 **Access Code: 4863181**

AUDIT COMMITTEE MEETING
1. OPEN THE AUDIT COMMITTEE MEETING
2. EVALUATE AND RANK THE AUDIT PROPOSALS
i. *Carr, Riggs & Ingram, LLC* ……Tab 01
3. FINALIZE THE RANKING AND CONSIDERATION OF AUDIT COMMITTEE RECOMMENDATION
4. CLOSE THE AUDIT COMMITTEE MEETING

LANDOWNERS MEETING/ELECTION
1. **CALL TO ORDER**
2. **APPOINTMENT OF MEETING CHAIRMAN**
3. **ANNOUNCEMENT OF CANDIDATES/CALL FOR NOMINATIONS**
4. **ELECTION OF SUPERVISORS**
5. **OWNERS' REQUESTS**
6. **ADJOURNMENT**

REGULAR MEETING OF THE BOARD OF SUPERVISORS
1. **CALL TO ORDER/ROLL CALL**
2. **PUBLIC COMMENT ON AGENDA ITEMS**
3. **BUSINESS ITEMS**
   A. Consideration of Resolution 2019-01; Canvassing & Certifying the Results of the Landowners Election .....Tab 02
   B. Consideration of Resolution 2019-02; Designating Officers.....Tab 03
   C. Consideration of Audit Committee Recommendations and Evaluation
   D. Acceptance of Financial Report Year Ending September 30, 2017 .....Tab 04
   E. General Matters of the District
4. **CONSENT AGENDA**
   A. Consideration of Minutes of the Public Hearing & Regular Meeting September 7, 2018 .....Tab 05
   B. Consideration of Operations and Maintenance Expenditures August 2018 .....Tab 06
   C. Consideration of Operations and Maintenance Expenditures September 2018.....Tab 07
   D. Review of Financial Statements through September 30, 2018 .....Tab 08
5. **VENDOR/STAFF REPORTS**
   A. District Counsel
   B. District Engineer
   C. District Manager
6. **SUPERVISORS REQUESTS**
7. **AUDIENCE QUESTIONS, COMMENTS AND DISCUSSION FORUM**
8. **ADJORNMENT**

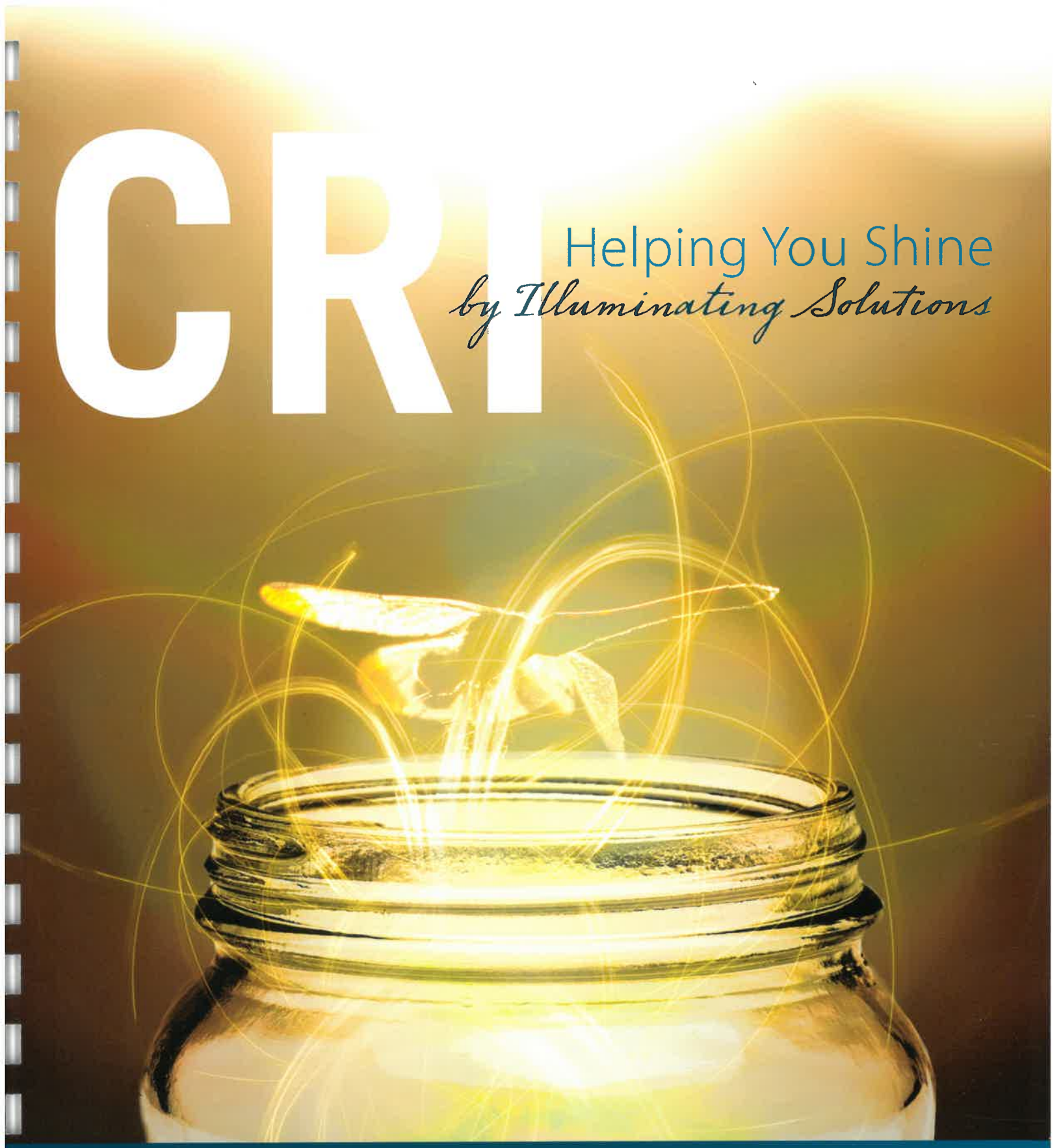
We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 397-5120.

Sincerely,

Debby Nussel, District Manager

CRI

Helping You Shine
by Illuminating Solutions



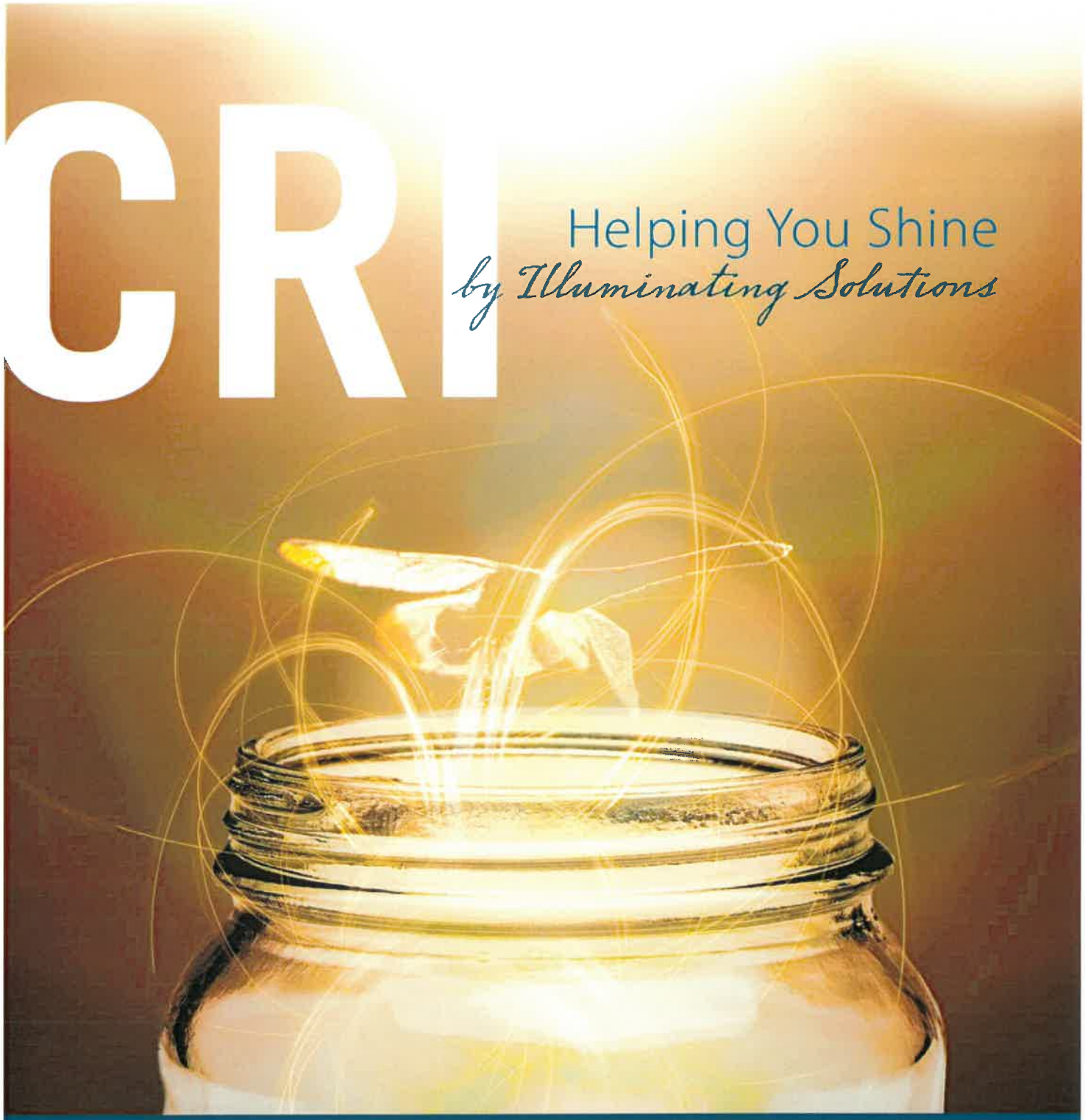
PROPOSAL FOR
professional services

CRI CARR RIGGS & INGRAM
CPAs and Advisors

CRIcpa.com

CRI

Helping You Shine
by Illuminating Solutions



professional services

PROPOSAL FOR

Champions Reserve Community Development District

October 29, 2018

PROPOSER

Carr, Riggs & Ingram, LLC
500 Grand Boulevard, Suite 210
Miramar Beach, FL 32550
(850) 837-3141

CRI CARR RIGGS & INGRAM
CPAs and Advisors
CRIcpa.com

SUBMITTED BY

Stephen Riggs, IV
Engagement Partner
SCRiggs@cricpa.com

Katie Sidrony
Concurring Partner
KSidrony@cricpa.com

Dear Audit Selection Committee:

Carr, Riggs & Ingram, LLC (CRI) appreciates the opportunity to propose on auditing services to Champions Reserve Community Development District (the "District). We are genuinely excited about the prospect of serving you and establishing a long-term relationship. We pride ourselves on getting to know our clients and illuminating solutions by providing innovative **IDEAS** to move them from compliance to providing them a competitive advantage.

I **nvestment in You.** We believe in developing long-term, mutually beneficial relationships and quickly demonstrating value with a fee structure and service solutions that provide immediate and continued savings. Our investment starts on "Day 1" as your assigned team begins with our proven, streamlined process that minimizes your time and disruption during the service provider change and continues throughout the relationship.

D **edicated Team.** CRI's team consists of more than 1,800 professionals, which allows us to tailor your service team by aligning their industry, service, and specialty skills with your needs. Our dedicated teams deliver the highest level of business acumen and knowledge to your organization; our commitment to consistent staffing allows you to maximize savings and remain focused on your needs.

E **quilibrium.** CRI delivers big firm expertise with small firm service. Of approximately 45,000 public accounting firms in the United States, CRI currently ranks among the top 20. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as – and when – needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that's the best of both worlds for our clients.

A **ctive Partner Participation.** Collectively, our partners deliver expertise derived from more than 7,500 years of business experience. With this level of talent, we thoughtfully choose a partner that aligns with your business' needs and industry. Our hands-on, working partners "show up" to convey our genuine commitment to your success. They strive to earn trusted advisor roles by digging in, proactively learning your business, and producing long-term value for you.

S **implified Solutions.** Our 500+ cumulative partner certifications is an impressive statistic, success is measured by translating complex concepts into client solutions. While accounting is the language of business, we're here to decipher the jargon and help you make educated decisions. CRInnovate embraces agility and invention. The **CRI vSTAR™ process**, our inaugural initiative delivering a virtual audit, is designed to provide you with maximized efficiencies, reduced workload, and an improved experience.

We welcome the opportunity to demonstrate to you the same teamwork, expertise, innovation, and responsiveness that have made us one of the fastest growing public accounting firms in the United States. Again, we appreciate your consideration.

Sincerely,

Stephen C. Riggs, IV, CPA
Engagement Partner

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UNDERSTANDING & MEETING YOUR NEEDS

From the RFP, we understood your team to express the following needs, requests, and/or issues. We've detailed our proposed solutions below and are happy to discuss other related projects as they arise and upon request.

NEEDS & ISSUES		SOLUTIONS & SERVICES
Technical	The District is required to have independent audits performed on its financial statements.	Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS), in order to express an opinion on the District's financial statements.
Relational	The District's Board of Supervisors and management expect open and continuous communication with their CPA firm in order to avoid surprise findings at the end of the audit.	• Communicate contemporaneously and directly with management regarding the results of our procedures. • Anticipate and respond to concerns of management and/or the Audit Committee (if/when formed).

We value creating mutually-rewarding, long-term relationships with our clients. Our goal is to provide high quality, responsive service that yields returns far greater than your investment in our professional fees. Please find below our proposal of fees to provide the requested services for the upcoming five respective fiscal years.

SERVICE	CRI FEES				
	2018	2019	2020	2021	2022
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	$5,500	$5,500	$5,500	$5,500	$5,500

UNIQUE SAVINGS OPPORTUNITY WITH CRI

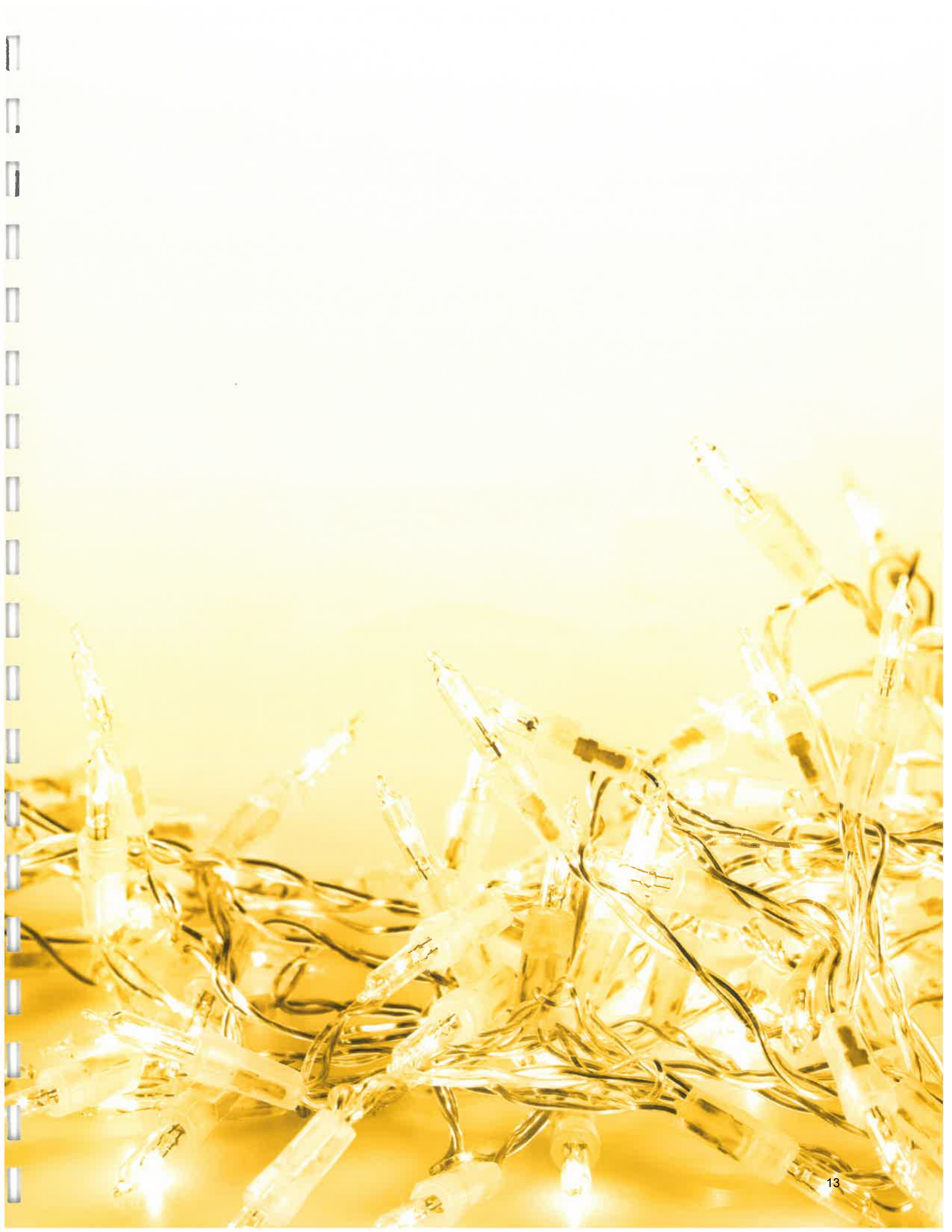
CRI offers the unique opportunity to utilize the **CRI vSTAR™ process**, our virtual audit process that combines minimal hardware, collaborative software, and cameras to allow us to perform all or part of our audit engagement virtually and in real time. **CRI vSTAR™ clients** will enjoy reduced or eliminated travel costs – which translates into savings.

If the District requests additional services outside of this proposal, professional fee hourly rates are as follows, but may be negotiated depending on the project request:

CLASSIFICATION	HOURLY RATE
Partner	$225
Manager	$140
Senior	$100
Staff	$80
IT Specialist	$200
Fraud Specialist	$200

Our professional fees are based on the key assumptions that Champions Reserve Community Development District will:

- Make available documents and work papers for review at Champions Reserve Community Development District's headquarters location, although we may choose to review at alternate locations.
- Prepare certain schedules and analyses and provide supporting documents as requested.
- Assist us in obtaining an understanding of the accounting systems of the District.
- Not experience a significant change in business operations or financial reporting standards.



100,000+ Clients in all 50 states

PLUS CANADA, MEXICO, PUERTO RICO, AND OVERSEAS MILITARY INSTALLATIONS

OFFICE LOCATIONS IN **9** STATES

1,800+ PROFESSIONALS

300+ PARTNERS

Top 20 CPA Firm in the U.S.

25+ MARKETS

1997 YEAR FOUNDED

4 DIVISIONS OF CRI

- **AUDITWERX** SOC REPORTING & IT ASSURANCE
- **CRI CAPITAL ADVISORS** INVESTMENT BANKING
- **CRI SOLUTIONS GROUP** MANAGEMENT CONSULTING
- **LEVEL FOUR** WEALTH MANAGEMENT

8 PROFESSIONAL ORGANIZATION MEMBERSHIPS

- American Institute of Certified Public Accountants (AICPA) Alliance for CPA firms
- AICPA Employee Benefit Plan Audit Quality Center
- AICPA Governmental Audit Quality Center
- AICPA Private Companies Practice Section
- Center for Audit Quality (CAQ)
- Information Systems Audit and Control Association (ISACA)
- Institute of Internal Auditors (IIA)
- Public Company Accounting Oversight Board (PCAOB)

20+ YEARS OF CONSISTENT YEAR-OVER-YEAR GROWTH (SINCE FORMATION)

500+ PARTNER DESIGNATIONS
37 are different

CPA	CFF	CISSP	FAHM
ABV	CFP	CITP	MCP
AEP	CFSA	CMA	MCSE
AES	CFST	CMPE	PFS
CAM	CGAP	CRFA	QSA
CCA	CGEIT	CRISC	
CCIFP	CGFM	CRMA	
CCSFP	CGMA	CSEP	
CEPA	CIA	CSP	
CFE (Financial)	CIE	CVA	
CFE (Fraud)	CISA		

7,500+ PARTNER YEARS OF EXPERIENCE

PrimeGlobal INTERNATIONAL ASSOCIATION OF INDEPENDENT ACCOUNTING FIRMS

governments@CRIcpa.com
CRIcpa.com

CRI CARR RIGGS & INGRAM
CPAs and Advisors

RELEVANT EXPERIENCE

CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our governmental team's 1,100+ years of combined experience is derived from providing audit and accounting outsourcing services to a client base that includes:

- 450+ governmental entity clients across the South totaling approximately $22 billion in total revenues,
- Perform single audits for approximately 30% of all governmental clients, and
- Municipality clients of up to $1.2 billion in total revenues.

We parlay this vast experience and derived best practices into proven solutions that benefit you. Below we share specific, relevant client references; we encourage you to consult with them.

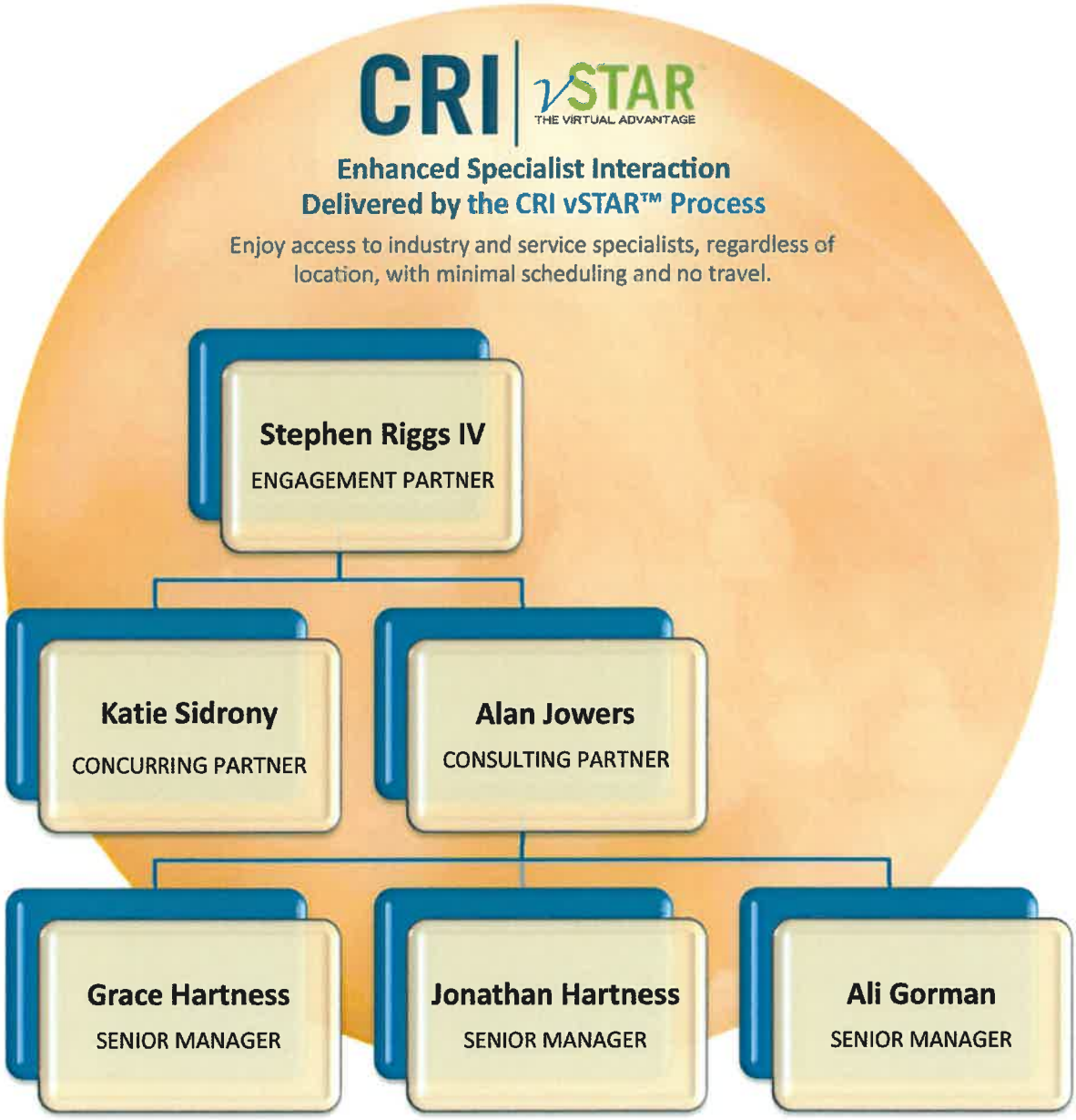
RELATIONSHIP	TIMELINE	SERVICE DESCRIPTION	RELEVANT POINTS TO CONSIDER
Rizzetta & Company Shawn Wildermuth 3434 Colwell Avenue Suite 200 Tampa, FL 33614 813.933.5571	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	• Client service experience • Responsiveness to client needs • Long-term relationship • CDD management co.
GMS, LLC Dave DeNagy 14785 Old St. Augustine Road, Suite 4 Jacksonville, FL 32258 904.288.9130	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	• Client service experience • Responsiveness to client needs • Long-term relationship • CDD management co.
Wrathell, Hunt & Associates, LLC Jeffrey Pinder 2300 Glades Road Suite 410W Boca Raton, FL 33431 561.571.0010	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	• Client service experience • Responsiveness to client needs • Long-term relationship • CDD management co.
Fishkind & Associates Jennifer Glasgow 12051 Corporate Blvd. Orlando, FL 32817 407.382.3256	2007 – Present	Annual Financial Statement Audits of Multiple CDDs	• Client service experience • Responsiveness to client needs • Long-term relationship • CDD management co.

For an example of our team's expertise, watch a CRI video blog by partner Brian Barksdale discussing **Government-Wide Statement of Activities**. Just snap this QR code with your mobile phone to download or visit **CRIcpa.com** to view one of our 100+ videos.

YOUR SOLUTION TEAM

We have assembled a team of professionals who will ensure the highest level of personal dedication and professional excellence to you. Our team delivers exceptional services through a balanced blend of skills (service-driven, industry-specific, technical, and business) and experience that we know are important to you.

Brief profiles of each member of the team identified below follow on subsequent pages.



Stephen Riggs, IV
Engagement Partner

(850) 837-3141 phone | SCRiggs@cricpa.com

Representative Clients

- Bainebridge CDD
- CFM CDD
- Gramercy Farms CDD
- Heritage Harbour North CDD
- River Hall CDD
- Tern Bay CDD
- Waterlefe CDD
- City of Key West, Florida – Internal Audit and Forensic
- Okaloosa County Sheriff's Office
- Bahama Conch Community Land Trust – Internal Audit and Forensic

Experience

Stephen has over 14 years accounting and audit experience, including three years with the international public accounting firm, Ernst & Young, LLP. His experience includes numerous clients in industries including governmental, not-for-profit, healthcare, SEC and privately held corporations.

Stephen is licensed to practice as a certified public accountant in Florida. He is a member of the State and local Governmental section of the Florida Institute of Certified Public Accountants and exceeds all continuing professional education requirements related to *Government Auditing Standards*.

He is currently a partner on engagements for many special districts in the State of Florida, including community development districts, fire districts and school districts. In addition to his public accounting experience, Stephen has served on the Board of Directors for a Community Development District and a non-profit organization.

Education, Licenses & Certifications

- Masters of Accountancy, University of West Florida
- BA, Economics, University of Florida
- Certified Public Accountant

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Past President, Emerald Coast Chapter of Florida Institute of Certified Public Accountants (FICPA)

Katie Sidrony
Concurring Partner

(850) 837-3141 phone KSidrony@cricpa.com

Representative Clients

- Community Development Districts
- Condominium and Homeowner Associations
- County and Local Governments
- Non-Profit Organizations
- Privately-held corporations

Experience

Katie has over 11 years accounting and audit experience with CRI. Her practice includes audits, reviews, and compilation of governmental entities, condominium and homeowner associations, non-profit organizations and privately-held corporations.

Katie is licensed to practice as a certified public accountant in Florida. She is a member of the Florida Institute of Certified Public Accountants and exceeds all continuing professional education requirements related to Government Auditing Standards.

Katie has direct engagement responsibility for many special districts in the State of Florida including community development districts, fire districts, utility districts and school districts. She is active in our firm's condominium and homeowner association practice.

Education, Licenses & Certifications

- Master of Business Administration, Troy University
- BSBA, Professional Accountancy, University of West Florida
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

K. Alan Jowers
Consulting Partner

(850) 837-3141 phone | AJowers@cricpa.com

Representative Clients

- Santa Rosa County District School Board
- Okaloosa Gas District
- Santa Rosa Island Authority
- Pasco County
- Okaloosa County District School Board
- Celebration Community Development District
- Hammock Bay Community Development District
- Amelia National Community Development District

Experience

Alan has nearly 25 years' experience in public accounting, primarily on financial statement assurance engagements. His practice includes audits, reviews and compilations of local governmental entities, condominium and homeowner associations, non-profit organizations and nonpublic companies. He currently has direct engagement responsibility for over 50 audits of local governmental entities, including counties, cities, school boards, utility districts and Florida community development districts.

Alan is licensed to practice as a certified public accountant in Florida and Georgia. He is a member of the Board of Directors of the Florida Institute of Certified Public Accountants (FICPA), has been an active member of the FICPA's State and Local Governmental Committee and is a past chair of its Common Interest Realty Association Committee. He is also active in the Panhandle Chapter of the Florida Governmental Finance Officers Association (FGFOA) and is a former member of the FGFOA's statewide Technical Resource Committee.

Education, Licenses & Certifications

- Masters of Accountancy, University of Alabama
- BS, Accounting, Florida State University
- Certified Public Accountant

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA) – member of the Board of Governors
- Governmental Finance Officers Association (GFOA)
- Florida Governmental Finance Officers Association (FGFOA) – member of Technical Resource Committee

Grace Hartness
Senior Manager

(850) 837-3141 phone | GHartness@cricpa.com

Representative Service Areas

- Community Development Districts
- Condominium and Homeowner Associations
- Utility Services
- School Districts
- County and Local Governments
- Non-Profit Organizations

Experience

Grace has over 11 years accounting and audit experience with CRI. She has worked on several major construction companies, government entities, community development districts, condominium and homeowner associations and non-profit organizations. In addition, she has been involved in special audit projects for the Miami-Dade Airport Authority.

Grace is licensed to practice as a certified public accountant in Florida and exceeds all continuing professional education requirements related to Government Auditing Standards. In addition, Grace fluently speaks several languages including French and Arabic.

Grace currently supervises engagements for many special districts in the State of Florida including community development districts and school districts. She is active in our firm's condominium and homeowner association practice.

Grace started with CRI in August 2006, upon completion of her master's degree, and was promoted to manager in 2011.

Education, Licenses & Certifications

- MAcc, Accounting, University of West Florida
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Accounting & Financial Women's Alliance (AFWA)

Jonathan Hartness
Senior Manager

(850) 837-3141 phone | JHartness@cricpa.com

Representative Service Areas

- Community Development Districts
- Condominium and Homeowner Associations
- Non-Profit Organizations

Experience

Jonathan has over 10 years' auditing and accounting experience with CRI. He is an audit manager with primary responsibility for fieldwork and reporting on audits of clients in a variety of industries including local governments, condominium and homeowner associations, and small businesses. He is currently the audit manager for approximately 25 community development districts and works with several CDD management companies in the State of Florida.

Jonathan is licensed to practice as a Certified Public Accountant in Florida. He is a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. He exceeds all continuing professional education requirements related to *Government Auditing Standards*.

Jonathan currently supervises engagements for many governmental entities in the State of Florida including community development districts. He is active in our firm's governmental industry line as well as our condominium and homeowner association practice. Jonathan is an integral part of our community development district practice.

Education, Licenses & Certifications

- MAcc, Accounting, University of West Florida
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

Ali Gorman
Senior Manager

(850) 837-3141 phone

AGorman@cricpa.com

Representative Service Areas

- Community Development Districts
- Condominium and Homeowner Associations
- Utility Services
- School Districts
- County and Local Governments
- Non-Profit Organizations

Experience

Ali has over 10 years auditing and accounting experience in both the Tallahassee and Destin offices of CRI. She is an audit manager with primary responsibility for fieldwork and reporting on audits of clients in a variety of industries including local governmental and non-profit entities as well as financial institutions and commercial businesses. She is currently the audit manager for over 25 community development districts, and works with several CDD management companies in the State of Florida.

Ali is licensed to practice as a Certified Public Accountant in Florida. She is a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. She exceeds all continuing professional education requirements related to *Government Auditing Standards*.

Ali currently supervises engagements for many governmental entities in the State of Florida including community development districts, municipalities, utility districts, and other special governments. She is active in our firm's governmental industry line as well as the condominium and homeowner association practice. In addition, Ali has accumulated experience throughout her career in Federal and Florida Single Audit Acts compliance monitoring and auditing. Ali has performed many single audits of federal grants under OMB Circular A-133 and Uniform Grant Guidance (UGG).

Education, Licenses & Certifications

- BS, Accounting, Florida State University
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Governmental Finance Officers Association (GFOA)

DELIVERING QUALITY TO YOU

AUDIT METHODOLOGY

Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program, which is further discussed in this section under INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS. Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues. See PAGES 23 – 26 for a more detailed description of the relevant approach and methodology.

ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

Each audit has an assigned engagement quality review (EQR) partner with the appropriate experience. This role is one of the most important elements of our quality assurance process, as it provides for a timely, independent review of all key accounting and auditing issues. The EQR partner also reviews the financial statements and related supporting documentation—including the disclosures—to evaluate their fair presentation under accounting principles generally accepted in the United States of America (GAAP).

INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program.

- **Internal Inspection:** A permanent team of subject matter experts annually perform 150+ reviews of a risk-based sample of partners and engagements.
- **Continuous Process Improvement Reviews:** In addition to #1 above, this ongoing process reviews each audit partner twice annually, representing 300+ reviews each year.

CRI is enrolled in the AICPA Peer Review Program, through which our external reviews are conducted by another independent public accounting firm. We have our accounting and auditing practice triennially reviewed as a member in this program.

Additionally, we are registered with the PCAOB, who performs an external review inspection once every three years.

FREQUENTLY ASKED QUESTIONS

Is the CRI vSTAR™ process secure?

Yes. Three points of focus are:

1. All sessions are encrypted using TLS.
2. All recordings are maintained on encrypted CRI recordings.
3. It eliminates your need to potentially supply user credentials to your auditor.

What are the set-up requirements?

Internet connection and installation of the GoToMeeting App (license provided by CRI) plus:

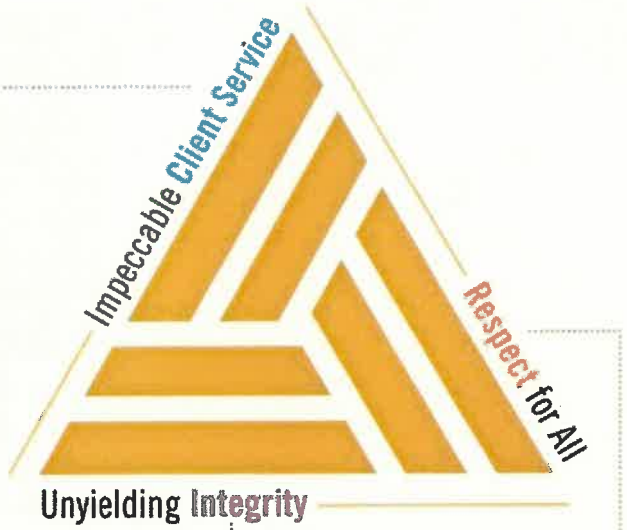
- For group meetings, TV or projector with HDMI input plus approximately 20 minutes for **CRI vSTAR™ kit** set-up.
- For one-to-one meetings, a device with sound – and preferably a camera.

How does session scheduling work for the CRI vSTAR™ process?

The process utilizes widely accepted calendaring tools – such as Microsoft Outlook – to schedule audit procedures.

SHARING CRI'S VALUES WITH YOU

We are proud of our hands-on, service-centric, and results-oriented approach. Combining that approach with quality controls and superior talent allows us to help you achieve your goals and strengthen your management systems and processes. This approach is further emphasized through our three core values which guide our team's behavior and function as the foundation for interactions with our clients and each other.



CLIENT SERVICE

Defining our brand by meeting or exceeding the highest expectations of our clients.

INTEGRITY

Living with integrity, transparency, and honesty.

RESPECT

Building productive, long-term relationships with each other that are based on mutual respect, trust, and sharing.

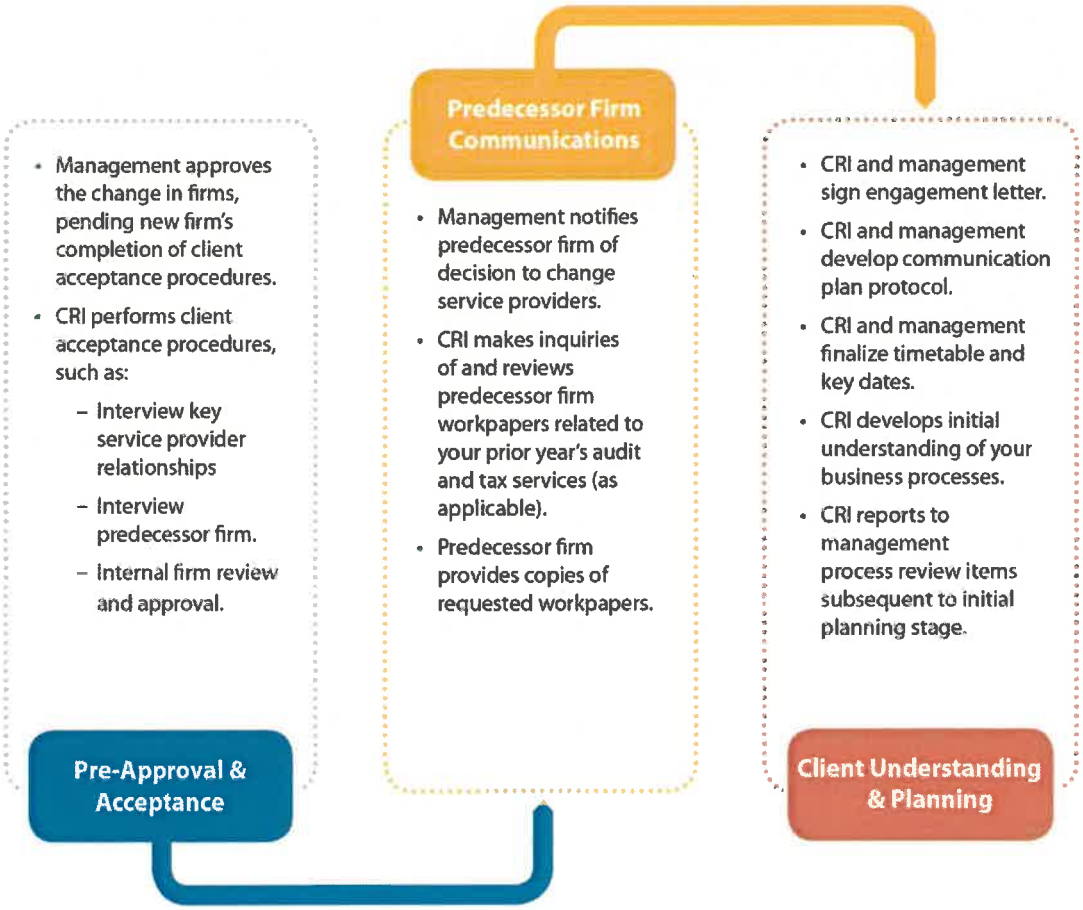
TRANSITIONING YOU

When choosing to change firms, the time involved in working with new accounting professionals is often a concern. CRI's well-defined efficient, seamless transition process is designed to:

- Provide you with value from the very first encounter,
- Avoid interruption of service,
- Minimize disruption and investment of management's time,
- Raise the standard of service, and
- Establish ongoing channels of communication with Champions Reserve Community Development District's management.

The transition plan is comprised of the following key activities and can occur within approximately two weeks, depending on the availability of the parties involved:

> "As a CPA and former auditor myself, I know that changing auditors can often be difficult and time consuming due to learning curves and new processes. Fortunately, I quickly found that CRI's partners and staff make the transition simple and relatively painless. The significant involvement of the firm's partners is one of the main reasons for this result. CRI's partners are responsive to our needs and professionally handle the entire engagement from beginning to end."
>
> *Ed Oliphant, Chief Financial Officer*
> *Regional Transportation Authority*



JOINING OUR CONVERSATION

WEBSITE

CRI shines a light on best practices via thousands of articles, videos, informative charts, and descriptive testimonials. With sections dedicated to illuminating insights by industries and services, our easy-to-navigate website highlights trending topics that detail new standards, changing regulations, and other current business topics. From cybersecurity to the new revenue recognition standard, we are ready to proactively answer your questions.

CRInsights

CRInsights are your doorway to in-depth yet down-to-earth explanations of complex topics. We understand that just because a topic makes perfect sense to a CPA doesn't mean that it should to our clients.

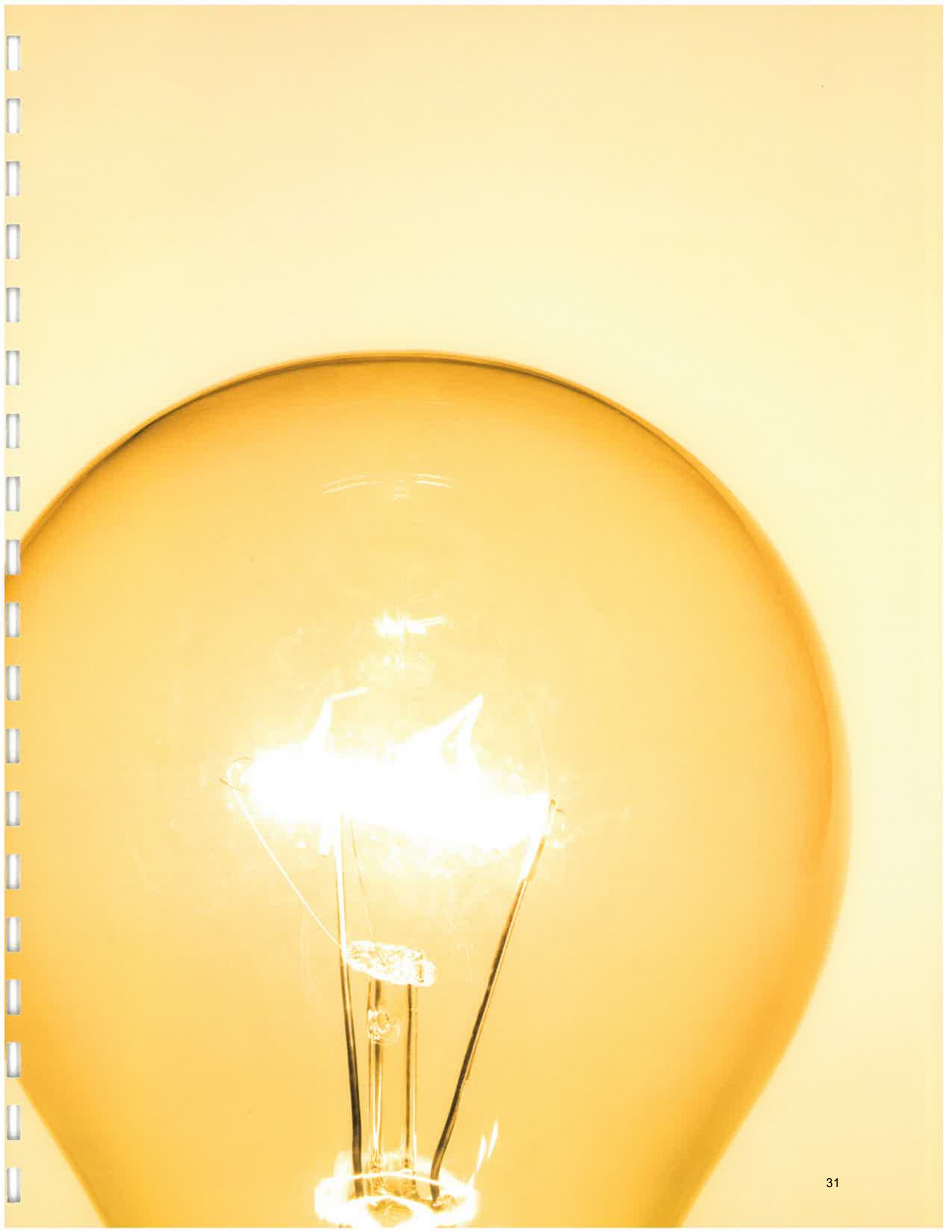
- The Busy CFO & Controller's Toolkit for Successfully Implementing the New Revenue Recognition Standard
- 6 Key Ways to Strengthen Your Cybersecurity Posture
- Back to Basics: 5 Key Financial Considerations for Construction Companies
- The Not-for-Profit's Guide to Fraud Prevention

NEWSLETTER

Our team is dedicated to keeping our clients informed, and we prove it by creating a custom monthly e-newsletter with widely-applicable topics. The articles are designed to help you improve your business and personal finances. Popular topics include:

- 3 Things To Improve Business Operations Immediately
- Financial Statement Audits Aren't Designed to Identify Fraud
- Are You a Big "Phish?" Protect from Cybersecurity Whaling Attacks
- You Might Have Money Hiding In Plain Sight

Sign up at CRIcpa.com.



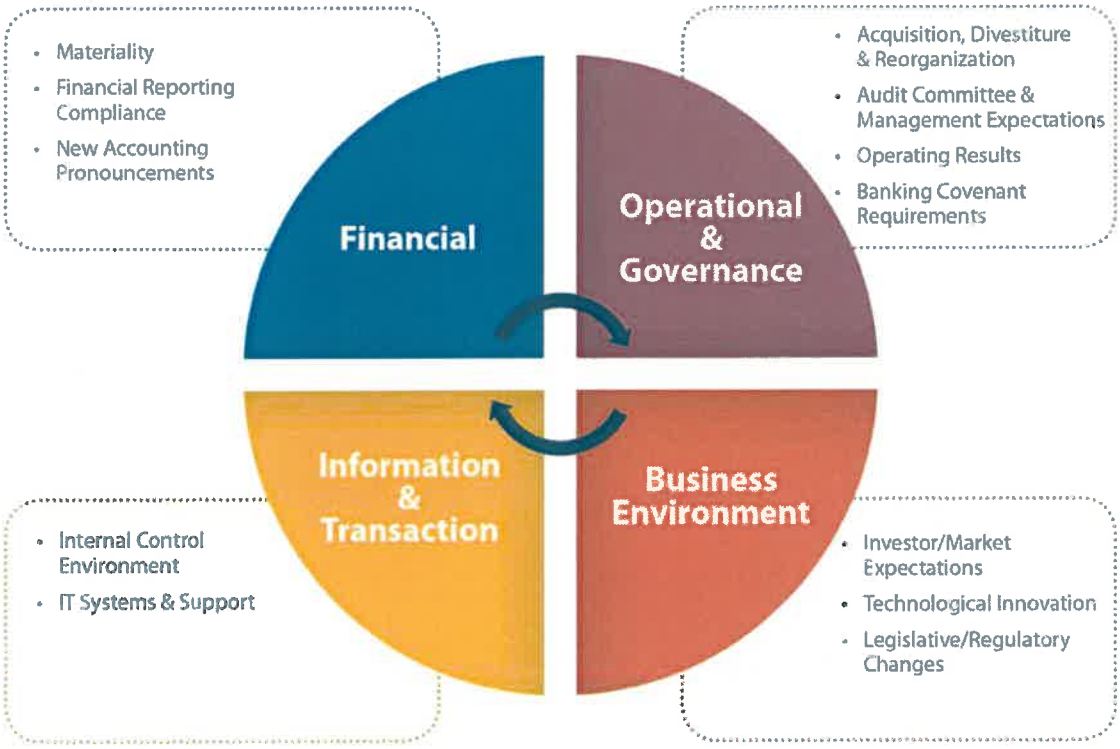
CRI AUDIT FRAMEWORK

Our proposed services require a coordinated effort between us and Champions Reserve Community Development District's team. Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines.

CRI's audit approach occurs within a framework of our client's business and industry; therefore, we assess risk by:

- Understanding management's perspectives and goals, and
- Considering business conditions and threats that could prevent management from achieving its business objectives.

We assess risks in the following areas:



Our ultimate intent is to drill down from these broad risks to specific financial reporting risks. We understand both these risks and management's processes and procedures for mitigating them (i.e. internal controls) in order to develop our procedures to carry out our audit responsibilities.

Although our audits are conducted through a structured, risk-based model, we focus on understanding the client's needs, requirements, and expectations. We work collaboratively with management and the Audit Committee (or similar function) to develop a communication and work plan to continuously improve client service, by doing so we help in moving your team from simple **compliance** to providing you with a **competitive advantage**.

In planning, we concentrate on "key risks," (items with a greater risk of a material misstatement, a material weakness in internal controls, or other matters resulting in the issuance of an inappropriate audit report). We focus on "material" items (i.e. those items that would be important to the user of your financial statements). When evaluating materiality of identified misstatements, certain quantitative and qualitative factors must be considered—which may include:

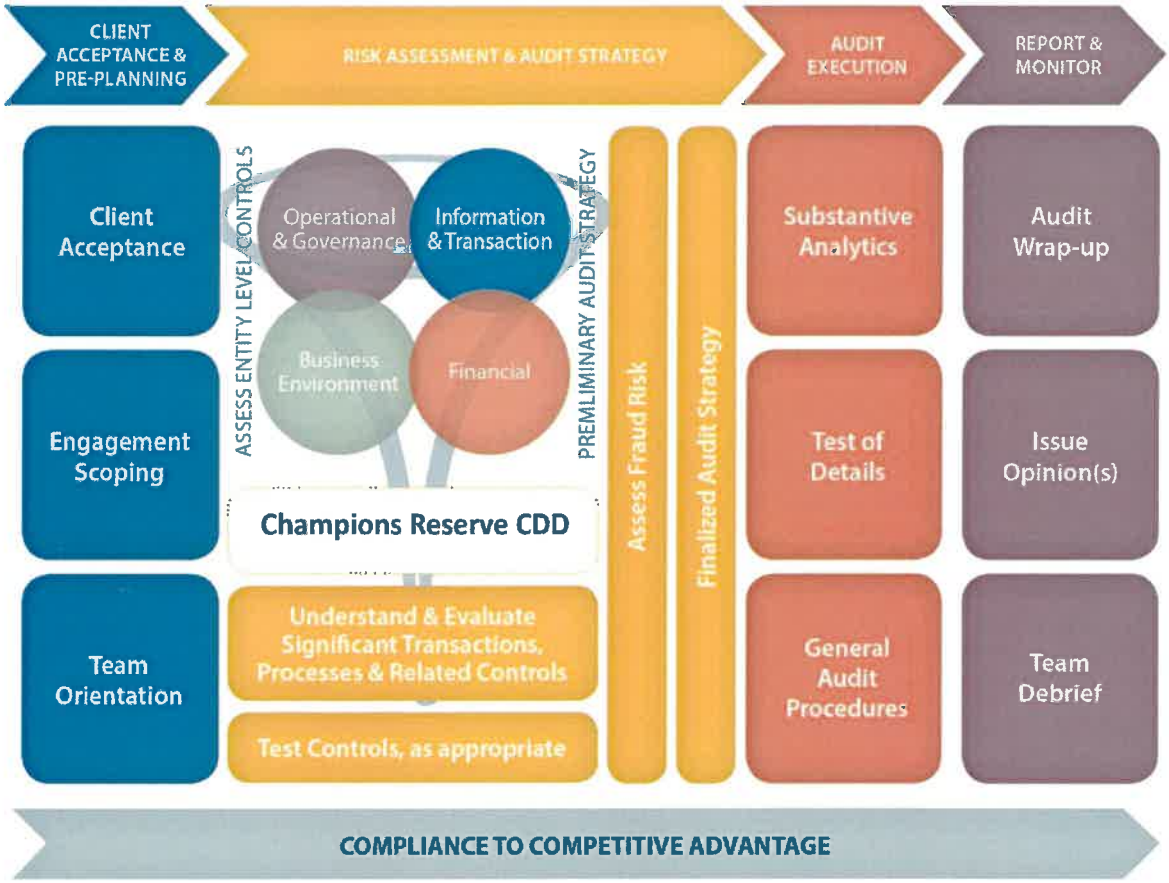
- Impact on operating trends (revenue/income, expenses, net income, etc).
- Nature of the misstatement (i.e., did the misstatement result from an unlawful transaction?).
- Impact on liquidity, capital/surplus, earnings capacity, etc.
- Impact to loan covenants and contractual and regulatory requirements.

Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

- Set-up the audit by reviewing the mapping of Champions Reserve Community Development District's financial information (financial statements and notes) to significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary.
- Discuss ongoing changes—specifically new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.

CRI AUDIT APPROACH

Our audit approach is a four stage approach, as depicted in the summary below. Our client acceptance and risk assessment procedures (as noted on the previous page) occur during detailed conversations and observations with your team. The results of those procedures allow us to tailor an audit program to your specific risks and needs. We then execute the audit, report the results, and evaluate continuous improvement opportunities for ongoing service and benefit to you.



CRI AUDIT APPROACH

Stage 1: Client Acceptance & Pre-planning

- Perform client acceptance procedures where necessary.
- Collaborate with management to agree to expectations and scope.
- Assign appropriate staff to engagement based on client needs and assessed risk.

Stage 2: Risk Assessment & Audit Strategy

- Interview client personnel and others, as necessary to understand client-specific objectives and risks.
- Assess environmental and other external risks and potential impact on the audit planning.
- Assess entity level controls including: control environment, risk assessment, information & communication, and monitoring controls.
- Assess management's fraud and IT risk assessment models. Develop independent fraud and IT risk assessment.
- Assess IT General Computer (ITGC) controls, such as IT Environment, Developing & Delivering IT, and Operating IT & Monitoring IT.
- Assess materiality.
- Perform preliminary analytical procedures.
- Map financial statements to significant transactions, processes, IT systems and related controls.
- Develop understanding of significant processes and related controls.
- Determine existence of/reliance on SSAE 16 (formerly SAS 70(s)).
- Test controls including ITGC, as and if deemed appropriate. Tests will include a mix of:
  - inquiry,
  - observation,
  - examination and
  - re-performance.
- Determine reliance on Internal Audit, if applicable (e.g. controls or detailed tests).
- Determine reliance on specialist(s), if applicable (e.g. valuations, pension costs, etc.).
- Finalize risk assessments and develop final audit strategy.

Stage 3: Audit Execution

- Where possible, develop detailed analytical procedures to use as substantive tests to reduce tests of details. Examples include:
  - ratio analysis,
  - regression analysis,
  - trend analysis,
  - predictive tests or
  - reasonableness tests.
- Where possible utilize Computer-Assisted Audit Techniques (CAATs), such as IDEA or ACL to automate testing for more coverage and less disruption to the client.
- Where possible, perform targeted testing (also known as "coverage" testing) of account balances to tests large portions of account balances.
- Perform tests of details, including sampling, if applicable or necessary.
- Perform general audit procedures, as and if applicable, such as tests related to:
  - commitments and contingencies,
  - legal letters,
  - management representations,
  - reviews of Board minutes,
  - related party transactions,
  - debt covenants and
  - going concern.
- Perform other tests for compliance such as Yellow Book or Single Audit Tests.

Stage 4: Report & Monitor

- Continually monitor the audit and provide feedback as agreed during scoping or more frequently, as deemed appropriate.
- Conclude the audit (i.e. issue opinions and/or reports).
- Develop and present required communications, including management letter comments.
- Perform an internal team de-briefing to identify areas for improvement.
- Welcome the opportunity for an external de-briefing with our clients to improve.

CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES
Polk County, Florida

CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for fiscal years beginning at October 1, 2017 and ending September 30, 2020, with an option for two additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure.

The Auditing entity submitting a proposal must be duly licensed under Chapter 173, Florida Statutes and be qualified to conduct audits in accordance with "Government Auditing Standards", as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide Eight (8) copies of their proposal to Eric Davidson, District Treasurer, 2005 Pan Am Circle, Suite 120, Tampa, FL 33607, (813) 397-5120, in an envelope marked on the outside, "Auditing Services Champions Reserve Community Development District." Proposals must be received by October 29, 2018 at 12:00 pm at the local office address noted above. Please direct all questions regarding this Notice to the District Treasurer.

Champions Reserve CDD

Debby Nussel
District Manager

Run Date: 10/05/2018

CHAMPIONS RESERVE
COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2018 - 2020

INSTRUCTIONS TO PROPOSERS

Section 1. DUE DATE. Sealed proposals must be received no later than October 29, 2018 at 12:00 p.m. at the offices of District Management Services, Attention: Eric Davidson, District Treasurer, located at 2005 Pan Am Circle, Suite 120, Tampa, Florida 33607. Proposals will be publicly opened at that time.

Section 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules, and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances, and regulations.

Section 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

Section 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposer's shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposer's, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

Section 5. SUBMISSION OF PROPOSAL. Submit eight (8) copies and one (1) unbound copy of the Proposal Documents and other requested attachments at the time and place indicated herein which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Champions Reserve Community Development District" on the face of it.

Section 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

Section 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

Section 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

Section 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

Section 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the proposer shall enter into and execute a Contract (engagement letter) with the District.

Section 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in section 768.28, Florida Statutes, or any other statue or law.

Section 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experiences.

B. Describe proposed staffing levels, including resumes with applicable certifications.

C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address, and phone number of a contact person.

D. The lump sum cost of the provision of the services under the proposal.

Section 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the proposed specifications or other contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid plans, specifications, or contract documents.

Section 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

AUDITOR SELECTION
EVALUTION CRITERIA (PRICE FACTORED IN)

1. Ability of Personnel **(20 points)**

(E.g., geographic locations of the firm's headquarters or permanent office in relation to the project, capabilities and experience of key personnel, present ability to manage this project, evaluation of existing work load, proposed staffing levels, etc.)

2. Proposer's Experience **(20 points)**

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, and reputation of respondent; etc.)

3. Timeline ***(20 points)***

Points will be awarded based upon the proposer's timeline of the completion of the services requested.

4. Ability to Furnish the Required Services **(20 points)**

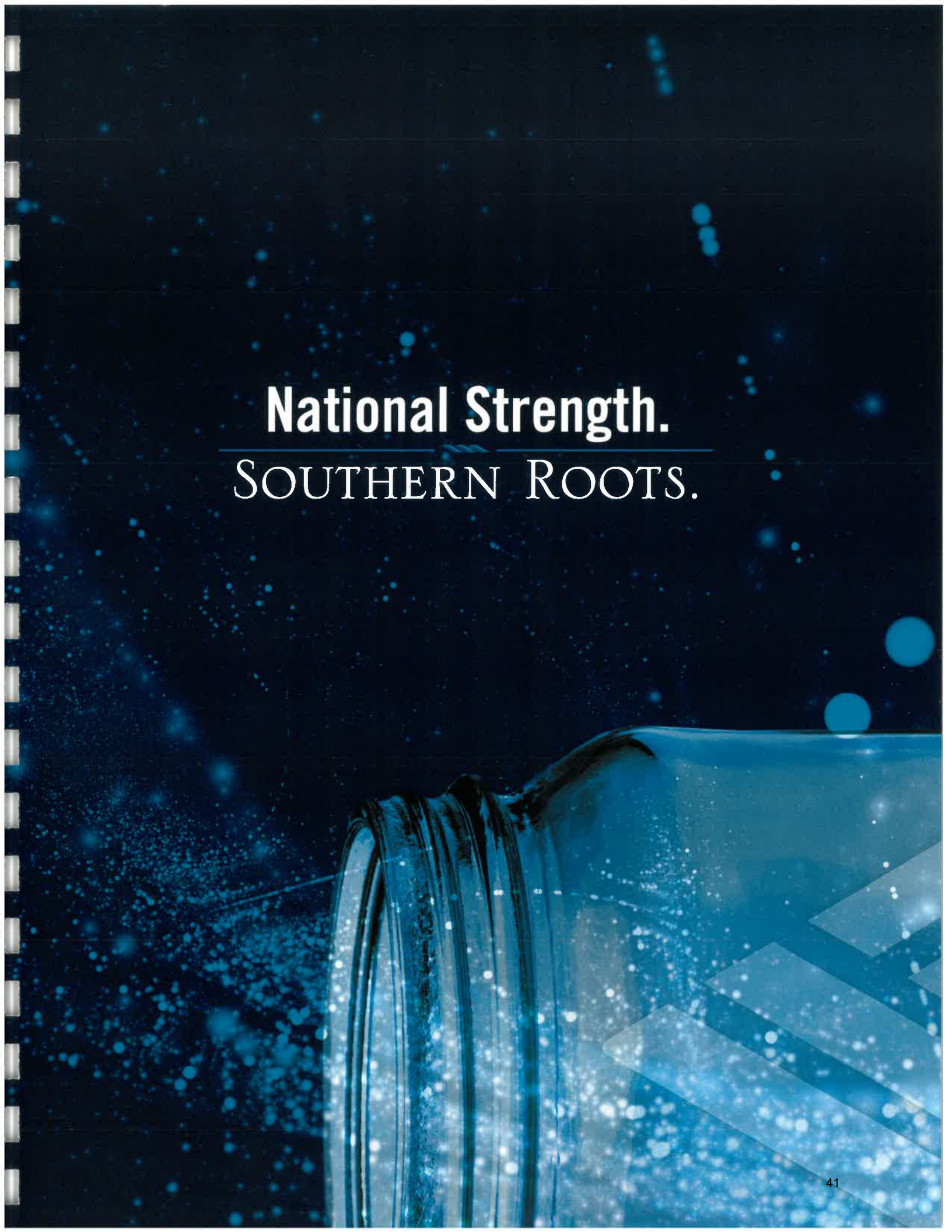
Extent to which the proposal demonstrates the adequacy of the Proposer's financial resources and stability as a business entity necessary to complete the services required (E.g., the existence of any natural disaster plan for business operations).

5. Price **(20 points)**

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.

National Strength.

Southern Roots.



RESOLUTION 2019-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, ADDRESSING SEAT NUMBER DESIGNATIONS ON THE BOARD OF SUPERVISORS, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Champions Reserve Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, pursuant to Section 190.006(2), Florida Statutes, a landowners meeting is required to be held within 90 days of the District's creation and every two years following the creation of the District for the purpose of electing supervisors of the District; and

WHEREAS, following proper publication and notice thereof, on November 27, 2018, the owners of land within the District held a meeting for the purpose of electing three (3) supervisors to the District's Board of Supervisors ("Board"); and

WHEREAS, at the November 27, 2018 meeting, the below recited persons below were duly elected by virtue of the votes cast in their respective favor; and

WHEREAS, the Board, by means of this Resolution, desires to canvas the votes, declare and certify the results of the landowner's election, and announce the Board Members and seat number designations on the Board.

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

SECTION 1. The recitals as stated above are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as shown below:

_____ _____ Votes (4 year term) Seat # 3

_____ _____ Votes (4 year term) Seat # 4

_____ _____ Votes (2 year term) Seat # 5

SECTION 3. Said terms of office commence on November 27, 2018.

SECTION 4. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect. To the extent the provisions of this Resolution conflict with the provisions of any other resolution of the District, the provisions of this Resolution shall prevail.

PASSED AND ADOPTED this 27th day of November, 2018.

ATTEST:	**CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT**
_____	_____
Secretary/ Assistant Secretary	Chair/ Vice Chair
Print Name: _____	Print Name: _____

RESOLUTION 2019-02

A RESOLUTION OF THE BOARD OF SUPERVISORS DESIGNATING THE OFFICERS OF CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, the Board of Supervisors (hereinafter the "Board") now desires to designate the Officers of the District per F.S. 190.006(6).

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

1. The following persons are elected to the offices shown, to wit:

_____	Chairman
_____	Vice-Chairman
Brian Lamb _____	Secretary
Eric Davidson _____	Treasurer
Debby Nussel _____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary

2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 27th DAY OF NOVEMBER, 2018.

ATTEST:

_____
Secretary/ Assistant Secretary
Print Name: _____

CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT

_____
Chair/ Vice Chair
Print Name: _____

September 7, 2018 Minutes of the Regular Meeting, Audit Committee Meeting & Public Hearing

Minutes of the Regular Meeting, Audit Committee Meeting & Public Hearing

The Regular Meeting, Audit Committee Meeting & Public Hearing of the Champion's Reserve Community Development District was held on Friday, September 7, 2018 at 10:00 a.m. at The Lakeland Public Library Larry R. Jackson Branch, located at 1700 N. Florida Avenue Lakeland, FL 33805.

1. CALL TO ORDER/ROLL CALL

Debby Nussel called the Regular Meeting, Audit Committee Meeting & Public Hearing of the Board of Supervisors of the Champion's Reserve Community Development District to order on **Friday, September 7, 2018** at 10:00 a.m.

Supervisors Present and Constituting a Quorum at the onset of the meeting:

Eric Davidson	Vice Chairman
Debby Nussel	Supervisor
Shawndel Kaiser	Supervisor

Staff Members Present:

Debby Nussel	Meritus

There were no members of the general public in attendance.

2. PUBLIC COMMENT ON AGENDA ITEMS

There were no public comments on agenda items.

3. RECESS TO AUDIT COMMITTEE MEETING

Mrs. Nussel directed to the Board to recess to the Audit Committee Meeting.

4. AUDIT COMMITTEE MEETING

A. Call to Order/Roll Call

Audit Committee Members Present:
Eric Davidson
Debby Nussel
Shawndel Kaiser

Mrs. Nussel called the meeting to order and stated that the meeting was advertised.

DRAFT

B. Appoint Chairman

Supervisor Davidson was appointed Chair of the Audit Committee.

C. Selection of Criteria for Evaluation of Proposals

The Committee discussed and would like the scoring as part of the evaluation.

D. Determine Date, Time and Location; RFP Required

i. Consider Notice of Request for Proposals for Audit Services

The RPF will be due on October 29, 2018.

E. Consider Sending RFP to Interested Firms

F. Determine Date of Next Committee Meeting

The next Audit Committee meeting will be on November 7, 2018 at 11:00 am at the Lakeland Public Library.

5. RETURN AND PROCEED TO PUBLIC HEARING

Mrs. Nussel directed the Board to return and proceed to the Public Hearing.

6. PUBLIC HEARING ON ADOPTING PROPOSED FISCAL YEAR 2019 BUDGET

A. Open Public Hearing on Adopting Fiscal Year 2019 Budget

MOTION TO:	Open the public hearing.
MADE BY:	Supervisor Davidson
SECONDED BY:	Supervisor Kaiser
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	3/0 - Motion passed unanimously

B. Staff Presentations

Mrs. Nussel went over the line items and totals for the different sections of the budget. She stated that no increase is being suggested, and assessments will be the same as last year.

C. Public Comments

There were no public comments.

DRAFT

D. Close Public Hearing on Adopting Fiscal Year 2019 Budget

MOTION TO:	Close the public hearing.
MADE BY:	Supervisor Kaiser
SECONDED BY:	Supervisor Davidson
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	3/0 - Motion passed unanimously

E. Consideration of Resolution 2018-03; Adopting Fiscal Year 2019 Budget

Mrs. Nussel went over the resolution with the Board.

MOTION TO:	Approve Resolution 2018-03.
MADE BY:	Supervisor Kaiser
SECONDED BY:	Supervisor Davidson
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	3/0 - Motion passed unanimously

7. RETURN AND PROCEED TO REGULAR MEETING

Mrs. Nussel directed the Board to return and proceed to the Regular Meeting.

8. AUDIENCE QUESTIONS AND COMMENTS

There were no audience questions and comments.

9. BUSINESS ITEMS

A. Consideration of Resolution 2018-04; Assessment Resolution

Mrs. Nussel went over the resolution with the Board.

MOTION TO:	Approve Resolution 2018-04.
MADE BY:	Supervisor Kaiser
SECONDED BY:	Supervisor Davidson
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	3/0 - Motion passed unanimously

DRAFT

B. Consideration of Resolution 2018-05; Setting Fiscal Year 2019 Meeting Schedule

Mrs. Nussel went over the resolution and meeting schedule with the Board. The Board would like for the meetings to be at 11:00 a.m.

MOTION TO:	Approve Resolution 2018-05 with discussed changes.
MADE BY:	Supervisor Kaiser
SECONDED BY:	Supervisor Davidson
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	3/0 - Motion passed unanimously

C. General Matters of the District

10. CONSENT AGENDA

A. Consideration of Board of Supervisors Meeting Minutes May 22, 2018
B. Consideration of Operations and Maintenance Expenditures May 2018
C. Consideration of Operations and Maintenance Expenditures June 2018
D. Consideration of Operations and Maintenance Expenditures July 2018
E. Review of Financial Statements Month Ending July 31, 2018

The Board reviewed the Consent Agenda items.

MOTION TO:	Approve the Consent Agenda.
MADE BY:	Supervisor Kaiser
SECONDED BY:	Supervisor Davidson
DISCUSSION:	None Further
RESULT:	Called to Vote: Motion PASSED
	3/0 – Motion Passed Unaminously

11. STAFF REPORTS

A. District Counsel
B. District Manager
C. District Engineer

Mrs. Nussel went over the ADA website compliance lawsuits that were happening in the state. Meritus is taking a proactive approach and getting proposals to make the CDD website ADA compliant. The insurance company and District Counsel are recommending for this be done to avoid lawsuits.

DRAFT

MOTION TO:	Approve a not to exceed $3,000 to make the CDD website ADA compliant.
MADE BY:	Supervisor Kaiser
SECONDED BY:	Supervisor Davidson
DISCUSSION:	None Further
RESULT:	Called to Vote: Motion PASSED 3/0 – Motion Passed Unaminously

12. SUPERVISOR REQUESTS AND AUDIENCE COMMENTS

There were no supervisor requests or audience comments.

13. ADJOURNMENT

MOTION TO:	Adjourn.
MADE BY:	Supervisor Kaiser
SECONDED BY:	Supervisor Davidson
DISCUSSION:	None Further
RESULT:	Called to Vote: Motion PASSED 3/0 – Motion Passed Unaminously

DRAFT

***Please note the entire meeting is available on disc.**

*These minutes were done in a summary format.

*Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that 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.

Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed meeting held on _____.

_____	_____
Signature	Signature
_____	_____
Printed Name	Printed Name
Title:	Title:
□ Chair	□ Secretary
□ Vice Chair	□ Assistant Secretary

Recorded by Records Administrator

_____
Signature

_____
Date

Official District Seal

DRAFT

Champions Reserve Community Development District
Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
Meritus Districts	8521	$ 2,311.71		Management Services - September and bank fee
Monthly Contract Sub-Total		**$ 2,311.71**		
Variable Contract				
Variable Contract Sub-Total		**$ 0.00**		
Utilities				
Utilities Sub-Total		**$ 0.00**		
Regular Services				
Regular Services Sub-Total		**$ 0.00**		
Additional Services				
Grau and Associates	17160	$ 2,000.00		Audit FY3 9/30/2017 Inv.# 17160
Polk County Property Appraiser	4651625	1,473.75		Polk County Property Appraiser admin fee Inv#4651625
Straley Robin Vericker	16110	378.00		Professional Services - thru 08/15/2018 Inv#16110
The Ledger	743238 082418	0.00		Advertising The Ledger Audit & Regular Board Mtg 8-24-2018
Additional Services Sub-Total		**$ 3,851.75**		
TOTAL:		**$ 6,163.46**		

Approved (with any necessary revisions noted):

Champions Reserve Community Development District
Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description

Signature

Printed Name

Title (check one):

[ ] Chairman [ ] Vice Chairman [ ] Assistant Secretary

Meritus Districts
2005 Pan Am Circle
Suite 120
Tampa, FL 33607

Voice: 813-397-5121
Fax: 813-873-7070

INVOICE

Invoice Number: 8521
Invoice Date: Sep 1, 2018
Page: 1

Bill To:	Ship to:
Champion's Reserve CDD 2005 Pan Am Circle Suite 120 Tampa, FL 33607	

Customer ID	Customer PO	Payment Terms	
Champion's Res CDD		Net Due	
Sales Rep ID	**Shipping Method**	**Ship Date**	**Due Date**
			9/1/18

Quantity	Item	Description	Unit Price	Amount
	District Management	District Management Services - September		2,291.67
	Bank Fee	SunTrust acct analysis fee		20.04

Subtotal	2,311.71
Sales Tax	
Total Invoice Amount	2,311.71
Payment/Credit Applied	
TOTAL	**2,311.71**

Check/Credit Memo No:

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 120
Tampa, FL 33607

Invoice No. *17160*
Date *08/01/2018*

SERVICE		AMOUNT
Audit FYE 09/30/2017		$ 2,000.00
	Current Amount Due	$ 2,000.00

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
2,000.00	0.00	0.00	0.00	0.00	2,000.00

Payment due upon receipt.

Polk County Property Appraiser

MARSHA FAUX PROPERTY APPRAISER
255 N WILSON AVE
BARTOW FL 33830-3951
Phone: (863)534-4777

INVOICE: 4651625

***** CUSTOMER *****
CHAMPIONS RESERVE CDD
2005 PAM AM CIRCLE, SUITE 120
TAMPA FL 33607

***** DELIVER TO *****

Invoice Date	Due Date	Ship Via	FOB	Terms	Reference
08/08/2018	08/08/2018			DUE	ADMIN FEE

Contact	Customer No	Phone	Fax	For
ANNA LYALINA	468	(813)873-7300 x 301		1 % Admin Fee

Quantity	UOM	Description	Unit Price	Extended
1.00		Champions Reserve CDD 1% Administrative Fee	1,473.7500	1,473.75
			SUBTOTAL:	1,473.75
			TOTAL DUE:	1,473.75

Detach and Return With Payment

Invoice: 4651625
Customer: 468
CHAMPIONS RESERVE
2005 PAM AM CIRCLE, SUITE 120
TAMPA FL 33607

Send Payment To:

Polk County Property Appraiser
MARSHA FAUX PROPERTY APPRAISER
255 N WILSON AVE
BARTOW FL 33830-3951

TOTAL DUE: $1,473.75
AMOUNT PAID: _____

Straley Robin Vericker

1510 W. Cleveland Street
Tampa, FL 33606
Telephone (813) 223-9400 * Facsimile (813) 223-5043
Federal Tax Id. - 20-1778458

Champions Reserve Community Development District
c/o Meritus Districts
2005 PAN AM CIRCLE, SUITE 120
Tampa, FL 33607

August 20, 2018
Client: 001468
Matter: 000001
Invoice #: 16110

RE: General

For Professional Services Rendered Through August 15, 2018

SERVICES

Date	Person	Description of Services	Hours	
7/23/2018	LB	REVIEW EMAIL AND LIST FROM FLORIDA LOCAL GOVERNMENT, DEPT. OF FINANCIAL SERVICES RE NON-COMPLIANCE FOR FILING OF AUDIT REPORT AND ANNUAL FINANCIAL REPORT FOR FY 2016/2017; PREPARE EMAIL TO B. LAMB RE STATUS OF FILINGS.	0.2	
7/27/2018	JMV	PREPARE RESOLUTIONS FOR CDD BOARD MEETING.	0.6	
7/27/2018	LB	PREPARE DRAFT RESOLUTION ADOPTING FY 2018/2019 BUDGET AND DRAFT RESOLUTION IMPOSING AND LEVYING ASSESSMENTS ON SAME; FINALIZE RESOLUTIONS; PREPARE EMAIL TO T. FARLOW, L. ELLIOTT AND B. CRUTCHFIELD TRANSMITTING BUDGET RESOLUTIONS.	1.1	
		Total Professional Services	1.9	$378.00

PERSON RECAP

Person		Hours	Amount
JMV	John M. Vericker	0.6	$183.00
LB	Lynn Butler	1.3	$195.00

Total Services	$378.00	
Total Disbursements	$0.00	
Total Current Charges		$378.00
PAY THIS AMOUNT		**$378.00**

Please Include Invoice Number on all Correspondence

The Ledger
theledger.com
300 West Lime St., Lakeland FL 33815
Classified Advertising: (863) 802-7355
Fax Number: (863) 802-7814
East Polk bureau: 455 Sixth St. NW, Winter Haven FL 33881

Order:	L060G0IL5G	Pubs:	1,11	Rate:	LA
Phone:	(813)397-5120	Class:	0001	Charges:	$ 0.00
Account:	743238	Start Date:	08/24/2018	List Price:	$ 323.16
Name:	N/A,	Stop Date:	08/24/2018	Payments:	$ 0.00
Caller:	BRITTANY	Insertions:	2	Balance:	$ 323.16
Taken By:	L060	Columns:	1	Lines:	67
Schedule:	**8/24 1x, 8/24 1x, , ,**			Taken On:	08/21/2018

NOTICE OF PUBLIC HEARING, AUDIT AND REGULAR BOARD MEETING
"CHANGE IN MEETING DATE"
CHAMPION'S RESERVE COMMUNITY DEVELOPMENT DISTRICT

NOTICE IS HEREBY GIVEN that the Board of Supervisors of Champion's Reserve Community Development District will hold the Public Hearing and Regular Meeting of the Board to consider any and all business which may properly come before them. The Public Hearing and Regular Meeting of the Board of Supervisors of Champion's Reserve Community Development District **has been rescheduled from Tuesday, August 28, 2018 at 10:00 a.m. to Friday, September 7, 2018 at 11:00 a.m. at the Lakeland Public Library Larry R. Jackson Branch - located at 1700 N. Florida Avenue Lakeland, FL 33805.**

There may be occasions when one or more Supervisors will participate by telephone. At the above location there will be present a speaker telephone so that interested persons can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to advise the District Office at (813) 397-5120, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1, who can aid you in contacting the District Office.

A copy of the agenda for any of the meetings may be obtained by contacting Meritus at (813) 397-5120; Fax: (813) 873-7070.

If any person decides to appeal any decision made by the Board with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made, at his or her own expense, and which record includes the testimony and evidence on which the appeal is based.

Debby Nussel
District Manager

L4030 8-24; 2018

Attention:_____ **Fax:**_____

This is a representation of the content of your ad. Your ad may be larger or smaller when printed in the newspaper. If any information is incorrect, please contact your sales representative prior to the deadline of the first insertion. Otherwise your order is accepted as having been approved.

THE LEDGER

LEGAL ADVERTISING

FEDERAL ID # 47 2464860

INVOICE NUMBER
L060G0IL5G

BILLED ACCOUNT NUMBER
743238

BILLED ACCOUNT NAME AND ADDRESS	REMITTANCE ADDRESS
BRITTANY CRUTCHFIELD MERITUS 2005 PAN AM CIRCLE STE 120 TAMPA, FL 33607	**LAKELAND LEDGER PUBLISHING** PO BOX 913004 ORLANDO, FL 32891

PLEASE RETURN THIS INVOICE ALONG WTH YOUR REMITTANCE

DATE	NEWSPAPER REFERENCE	Description	Size	USING CREDIT ON ACCOUNT	NET AMOUNT
8/24/2018	L060G0IL5G	CHANGE IN MEETING DATE CHAMPIONS RESERVE CDD	1 X 67	**$ 323.16**	$ 323.16

BILLED ACCOUNT NUMBER: 743238

TOTAL AMOUNT DUE
$0.00

Champions Reserve Community Development District
Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
Meritus Districts	8569	$ 2,327.66		Management Services - October, bank fee, express delivery reimb. Inv#8569
Monthly Contract Sub-Total		**$ 2,327.66**		
Variable Contract				
Variable Contract Sub-Total		**$ 0.00**		
Utilities				
Utilities Sub-Total		**$ 0.00**		
Regular Services				
Regular Services Sub-Total		**$ 0.00**		
Additional Services				
Grau and Associates	17233	$ 600.00		Audit FYE 9/30/2017 Inv#17233
Meritus Districts	8615	1,500.00		Management Services - Dissemination services FY18, Bond services 2018, credit for PYs
The Ledger	743238 092718	290.50		Advertising The Ledger RFP #L060G01MMV
Additional Services Sub-Total		**$ 2,390.50**		
TOTAL:		**$ 4,718.16**		

Approved (with any necessary revisions noted):

Champions Reserve Community Development District
Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description

Signature Printed Name

Title (check one):

[ ] Chairman [ ] Vice Chairman [ ] Assistant Secretary

Meritus Districts
2005 Pan Am Circle
Suite 120
Tampa, FL 33607

Voice: 813-397-5121
Fax: 813-873-7070

INVOICE

Invoice Number: 8569
Invoice Date: Oct 1, 2018
Page: 1

Bill To:	Ship to:
Champion's Reserve CDD 2005 Pan Am Circle Suite 120 Tampa, FL 33607	

Customer ID	Customer PO	Payment Terms	
Champion's Res CDD		Net Due	
Sales Rep ID	**Shipping Method**	**Ship Date**	**Due Date**
			10/1/18

Quantity	Item	Description	Unit Price	Amount
	District Management	District Management Services - October		2,291.67
	Bank Fee	SunTrust acct analysis fee		20.89
	Reimbursement	Express delivery 8/10/18		6.25
	Reimbursement	Express delivery 8/24/18		8.85

Subtotal	2,327.66
Sales Tax	
Total Invoice Amount	2,327.66
Payment/Credit Applied	
TOTAL	**2,327.66**

Check/Credit Memo No:

ANNA LYALINA
8133975120
MERITUS CORPORATION
2005 PAN AM CIRCLE
TAMPA FL 33607

0.5 LBS LTR 1 OF 1

SHIP TO:
LOCKBOX SERVICES-12-2657
8138737300
US BANK, NA - CDD
1200 ENERGY PARK DRIVE
EP-MN-01LB
SAINT PAUL MN 55108

MN 554 9-02

UPS 2ND DAY AIR A.M. **2A**

TRACKING #: 1Z A7E 454 07 9665 0391

BILLING: P/P

Reference No.1: UPS 8.10.18

XOL 18.07.27 NV45 03.0A 07/2018

Champion to Resume 6.25

ANNA LYALINA
8133975120
MERITUS CORPORATION
2005 PAN AM CIRCLE
TAMPA FL 33607

0.5 LBS LTR 1 OF 1

SHIP TO:
LOCKBOX SERVICES-12-2657
8138737300
US BANK, NA - CDD
1200 ENERGY PARK DRIVE
EP-MN-01LB
SAINT PAUL MN 55108

MN 554 9-02

UPS 2ND DAY AIR A.M. **2A**

TRACKING #: 1Z A7E 454 07 9285 8219

BILLING: P/P

Reference No.1: UPS 8.24.18

XOL 18.07.27 NV45 03.0A 07/2018

Champions Choice 8.85

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 120
Tampa, FL 33607

Invoice No. *17233*
Date *09/04/2018*

SERVICE		AMOUNT
Audit FYE 09/30/2017		$ 600.00
	Current Amount Due	$ 600.00

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
600.00	0.00	0.00	0.00	0.00	600.00

Payment due upon receipt.

Grau & Associates

951 Yamato Road, Suite 280
Boca Raton, FL 33431
561-994-9299

Champion's Reserve Community Development District
2005 Pan Am Circle, Suite 120
Tampa, FL 33607

Statement Date 09/04/2018
Client No. 100639

Invoice	Date	Description	Charge	Credit	Balance
		Current Activity Through 09/04/2018			
17233	09/04/2018	Invoice	600.00		600.00
				Current Balance	$ 600.00

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
600.00	0.00	0.00	0.00	0.00	$ 600.00

Meritus Districts
2005 Pan Am Circle
Suite 120
Tampa, FL 33607

Voice: 813-397-5121
Fax: 813-873-7070

INVOICE

Invoice Number: 8615
Invoice Date: Sep 14, 2018
Page: 1

Bill To:	Ship to:
Champion's Reserve CDD 2005 Pan Am Circle Suite 120 Tampa, FL 33607	

Customer ID	Customer PO	Payment Terms	
Champion's Res CDD		Net Due	
Sales Rep ID	**Shipping Method**	**Ship Date**	**Due Date**
			9/14/18

Quantity	Item	Description	Unit Price	Amount
	Dissemination Svcs	Dissemination Services Fiscal Year 2018, Bond Series 2016		3,000.00
	Dissemination Svcs	Dissemination Services credit for prior years		-1,500.00

Subtotal	1,500.00
Sales Tax	
Total Invoice Amount	1,500.00
Payment/Credit Applied	
TOTAL	**1,500.00**

Check/Credit Memo No:

The Ledger
theledger.com
300 West Lime St., Lakeland FL 33815
Classified Advertising: (863) 802-7355
Fax Number: (863) 802-7814
East Polk bureau: 455 Sixth St. NW, Winter Haven FL 33881

Order:	L060G0IMMV	Pubs:	1,11	Rate:	LA
Phone:	(813)397-5120	Class:	0001	Charges:	$ 0.00
Account:	743238	Start Date:	10/05/2018	List Price:	$ 290.50
Name:	N/A,	Stop Date:	10/05/2018	Payments:	$ 0.00
Caller:	BRITTANY	Insertions:	2	Balance:	$ 290.50
Taken By:	L060	Columns:	1	Lines:	60
Schedule:	**10/5 1x, 10/5 1x, , ,**			Taken On:	09/27/2018

CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES
Polk County, Florida

CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for fiscal years beginning at October 1, 2017 and ending September 30, 2020, with an option for two additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure.

The Auditing entity submitting a proposal must be duly licensed under Chapter 173, Florida Statutes and be qualified to conduct audits in accordance with "Government Auditing Standards", as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide Eight (8) copies of their proposal to Eric Davidson, District Treasurer, 2005 Pan Am Circle, Suite 120, Tampa, FL 33607, (813) 397-5120, in an envelope marked on the outside, "Auditing Services Champions Reserve Community Development District." Proposals must be received by October 29, 2018 at 12:00 pm at the local office address noted above. Please direct all questions regarding this Notice to the District Treasurer.

Champions Reserve CDD

Debby Nussel
District Manager

L4182 10-5; 2018

Attention:_____ **Fax:**_____

This is a representation of the content of your ad. Your ad may be larger or smaller when printed in the newspaper. If any information is incorrect, please contact your sales representative prior to the deadline of the first insertion. Otherwise your order is accepted as having been approved.

Champions Reserve
Community Development District

Financial Statements
(Unaudited)

Period Ending
September 31, 2018

Meritus Districts
2005 Pan Am Circle ~ Suite 120 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

Champions Reserve CDD

Fund Report

As of 9/30/2018
(In Whole Numbers)

	General Fund	Debt Service Fund - Series 2016	Capital Projects Funds - Series 2016	General Fixed Assets	General Long-Term Debt	Total
Assets						
Cash--Operating Account	3,298	0	0	0	0	3,298
Due From Developer	0	0	0	0	0	0
Due From General Fund	0	0	0	0	0	0
Due From Debt Service	1,154	0	0	0	0	1,154
Investments - Revenue - Series 2016	0	34,953	0	0	0	34,953
Investments - Interest - Series 2016	0	0	0	0	0	0
Investments - Sinking - Series 2016	0	37	0	0	0	37
Investments - Reserve - Series 2016	0	181,275	0	0	0	181,275
Investments - Acquisition/Contrsuction - Series 2016	0	0	0	0	0	0
Prepaid Items	320	1,154	0	0	0	1,474
Prepaid General Liability Insurance	0	0	0	0	0	0
Prepaid Professional Liability Insurance	0	0	0	0	0	0
Prepaid Trustee Fees	2,694	0	0	0	0	2,694
Construction Work in Progress	0	0	0	2,330,568	0	2,330,568
Amount Available-Debt Service	0	0	0	0	196,716	196,716
Amount To Be Provided--Debt Service	0	0	0	0	2,577,079	2,577,079
Other	0	0	0	0	0	0
Total Assets	7,466	217,419	0	2,330,568	2,773,795	5,329,248
Liabilities						
Accounts Payable	0	0	0	0	0	0
Accounts Payble-Other	(2,000)	0	0	0	0	(2,000)
Due To General Fund	0	1,154	0	0	0	1,154
Due To Debt Service Fund	0	0	0	0	0	0
Revenue Bond--Long Term--Series 2016	0	0	0	0	2,773,795	2,773,795
Other	0	0	0	0	0	0
Total Liabilities	(2,000)	1,154	0	0	2,773,795	2,772,949

Fund Equity & Other Credits

Champions Reserve CDD

Fund Report

As of 9/30/2018
(In Whole Numbers)

	General Fund	Debt Service Fund - Series 2016	Capital Projects Funds - Series 2016	General Fixed Assets	General Long-Term Debt	Total
Fund Balance-All Other Reserves	0	207,036	(6)	0	0	207,030
Fund Balance-Unreserved	0	0	0	0	0	0
Investmeent in General Fixed Assets	0	0	0	2,330,568	0	2,330,568
Other	5,612	9,229	6	0	0	14,846
Total Fund Equity & Other Credits	5,612	216,265	0	2,330,568	0	2,552,445
Total Liabilities & Fund Equity	3,612	217,419	0	2,330,568	2,773,795	5,325,394

Champions Reserve CDD

Statement of R&E

001 - General Fund
From 10/1/2017 Through 9/30/2018
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
Operations & Maintenance Assessments-Tax Roll	23,256	0	(23,256)	(100)%
Operations & Maintenance Assessments-Off Roll	8,208	26,790	18,582	226 %
Contribution & Donations From Private Sources				
Developer Contribution	18,736	26,308	7,572	40 %
Total Revenues	50,200	53,098	2,898	6 %
Expenditures				
Financial & Administrative				
Operations Management	27,500	26,208	1,292	5 %
District Engineer	1,200	0	1,200	100 %
Disclosure Report	2,000	1,500	500	25 %
Trustee Fees	6,500	4,041	2,459	38 %
Auditing Services	5,500	3,623	1,877	34 %
Postage, Phone, Faxes, Copies	0	51	(51)	0 %
Public Officials Insurance	2,050	2,605	(555)	(27)%
Legal Advertising	425	1,364	(939)	(221)%
Bank Fees	150	512	(362)	(241)%
Dues, Licenses, & Fees	175	175	0	0 %
Web Administration	500	0	500	100 %
Legal Counsel				
District Counsel	4,200	3,010	1,190	28 %
Other Physical Environment				
Property & Casualty Insurance	0	4,397	(4,397)	0 %
Total Expenditures	50,200	47,486	2,714	5 %
Excess of Revenues Over (Under) Expenditures	0	5,612	5,612	0 %
Fund Balance, Beginning of Period				
	0	0	0	0 %
Fund Balance, End of Period	0	5,612	5,612	0 %

Champions Reserve CDD

Statement of R&E

200 - Debt Service Fund - Series 2016
From 10/1/2017 Through 9/30/2018
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
Debt Service Assessments-Off Roll	176,381	54,102	(122,279)	(69)%
Debt Service Assessments-Developer	0	131,791	131,791	0 %
Interest Earnings				
Interest Earnings	0	533	533	0 %
Total Revenues	176,381	186,426	10,045	6 %
Expenditures				
Debt Service Payments				
Interest	131,382	132,197	(815)	(1)%
Principal	45,000	45,000	0	0 %
Total Expenditures	176,382	177,197	(815)	(0)%
Excess of Revenues Over (Under) Expenditures	(1)	9,229	9,230	(922,993)%
Fund Balance, Beginning of Period	0	207,036	207,036	0 %
Fund Balance, End of Period	(1)	216,265	216,266	(21,626,609)%

Champions Reserve CDD

Statement of R&E

300 - Capital Projects Funds - Series 2016
From 10/1/2017 Through 9/30/2018
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	5	5	0 %
Total Revenues	0	5	5	0 %
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	(0)	0	0 %
Total Expenditures	0	(0)	0	0 %
Excess of Revenues Over (Under) Expenditures	0	6	6	0 %
Fund Balance, Beginning of Period	0	(6)	(6)	0 %
Fund Balance, End of Period	0	0	0	0 %

Champions Reserve CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash--Operating Account
Reconciliation ID: 09/30/2018
Reconciliation Date: 9/30/2018
Status: Locked

Bank Balance	3,298.33
Less Outstanding Checks/Vouchers	0.00
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	0.00
Reconciled Bank Balance	3,298.33
Balance Per Books	3,298.33
Unreconciled Difference	0.00

Click the Next Page toolbar button to view details.

Champions Reserve CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash--Operating Account
Reconciliation ID: 09/30/2018
Reconciliation Date: 9/30/2018
Status: Locked

Cleared Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
0094	9/1/2018	System Generated Check/Voucher	2,311.71	Meritus Districts
0095	9/1/2018	System Generated Check/Voucher	1,473.75	Polk County Property Appraiser
0096	9/13/2018	System Generated Check/Voucher	600.00	Grau and Associates
0097	9/13/2018	System Generated Check/Voucher	323.16	The Ledger
0097	9/13/2018	System Generated Check/Voucher	(323.16)	The Ledger
0098	9/20/2018	System Generated Check/Voucher	1,500.00	Meritus Districts
Cleared Checks/Vouchers			5,885.46	

Champions Reserve CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash--Operating Account
Reconciliation ID: 09/30/2018
Reconciliation Date: 9/30/2018
Status: Locked

Cleared Deposits

Deposit Number	Document Number	Document Date	Document Description	Document Amount
	CR0168	9/6/2018	Off Roll: Deposit to O&M Lot 153 ck#s 130144/130145	1,080.00
	CR0169	9/11/2018	Off Roll: Deposit to O&M Lot 160 ck#s: 130331 & 130332	228.00
	CR0189-2	9/17/2018	O&M Deposit Off-Roll Lot 170	228.00
Cleared Deposits				1,536.00

Champions Reserve CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash--Operating Account
Reconciliation ID: 09/30/2018
Reconciliation Date: 9/30/2018
Status: Locked

Cleared Other Cash Items

Document Number	Document Date	Document Description	Document Amount
JV0091	9/30/2018	Sept 2018 Bank Fee	(32.48)
Cleared Other Cash Items			(32.48)

SUNTRUST BANK
PO BOX 305183
NASHVILLE TN 37230-5183

36/E00/0175/0/42
09/30/2018

Account Statement

CHAMPIONS RESERVE COMMUNITY DEVELOPM
2005 PAM AM CIRCLE
SUITE 120
TAMPA FL 33607

Questions? Please call
1-800-786-8787

As required by the State of Florida, this is your annual confirmation statement for this public fund account.
If this information does not agree with your records, please contact us at (404) 588-7173.
SunTrust Bank EIN #58-0466330.

Account Summary

Account Type	Account Number	Statement Period
PUBLIC FUNDS PRIMARY CHECKING		09/01/2018 - 09/30/2018

Description	Amount	Description	Amount
Beginning Balance	$7,680.27	Average Balance	$5,241.13
Deposits/Credits	$1,536.00	Average Collected Balance	$5,102.73
Checks	$5,885.46	Number of Days in Statement Period	30
Withdrawals/Debits	$32.48		
Ending Balance	$3,298.33		

Overdraft Protection

Account Number	Protected By
	Not enrolled

For more information about SunTrust's Overdraft Services, visit www.suntrust.com/overdraft.

Deposits/ Credits

Date	Amount	Serial #	Description	Date	Amount	Serial #	Description
09/07	1,080.00		DEPOSIT	09/20	228.00		DEPOSIT
09/14	228.00		DEPOSIT				

Deposits/Credits: 3 Total Items Deposited: 4

Checks

Check Number	Amount	Date Paid	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid
94	2,311.71	09/05	96	600.00	09/25	*98	1,500.00	09/24
95	1,473.75	09/10						

Checks: 4
* Indicates break in check number sequence. Check may have been processed electronically and listed as an Electronic/ACH transaction.

Withdrawals/ Debits

Date Paid	Amount	Serial #	Description
09/21	32.48		ACCOUNT ANALYSIS FEE

Withdrawals/Debits: 1

Balance Activity History

Date	Balance	Collected Balance	Date	Balance	Collected Balance
09/01	7,680.27	7,680.27	09/17	5,202.81	5,202.81
09/05	5,368.56	5,368.56	09/20	5,430.81	5,202.81
09/07	6,448.56	5,368.56	09/21	5,398.33	5,398.33
09/10	4,974.81	4,974.81	09/24	3,898.33	3,898.33
09/14	5,202.81	4,974.81	09/25	3,298.33	3,298.33

The Ending Daily Balances provided do not reflect pending transactions or holds that may have been outstanding when your transactions posted that day. If your available balance wasn't sufficient when transactions posted, fees may have been assessed.

Member FDIC