

*Chapel Creek
Community Development District*

Meeting Agenda

February 1, 2023

AGENDA

Chapel Creek

Community Development District

219 E. Livingston St., Orlando, Florida 32801
Phone: 407-841-5524 - Fax: 407-839-1526

January 25, 2023

**Board of Supervisors
Chapel Creek
Community Development District**

Dear Board Members:

A meeting of the Board of Supervisors and Audit Committee of the **Chapel Creek Community Development District** will be held **Wednesday, February 1, 2023, at 11:30 AM** at the **Quality Inn Zephyrhills-Dade City, 6815 Gall Blvd, Zephyrhills, FL 33542.**

Those members of the public wishing to attend the meeting can do so using the information below:

Zoom Video Link: <https://us06web.zoom.us/j/84951889785>

Zoom Call-In Information: 1-646-876-9923

Meeting ID: 849 5188 9785

Following is the advance agenda for the meeting:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankings
 - A. DiBartolomeo, McBee, Hartley & Barnes
 - B. Grau & Associates
4. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (¹Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the November 2, 2022 Board of Supervisors Meeting and Audit Committee Meeting

¹ Comments will be limited to three (3) minutes

4. Consideration of Amended and Restated Master Engineer's Report (*to be provided under separate cover*)
5. Consideration of Amended and Restated Master Assessment Methodology (*to be provided under separate cover*)
6. Consideration of Resolution 2023-03 Declaring Special Assessments on Boundary Amendment Parcels (*reports to be provided under separate cover*)
7. Consideration of Resolution 2023-04 Setting a Public Hearing on the Imposition of Special Assessments on Boundary Amendment Parcels
8. Consideration of Resolution 2023-05 Setting a Public Hearing Expressing the District's Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments on Boundary Amendment Parcels
9. Consideration of Resolution 2023-06 Authorizing the Use of Electronic Documents and Signatures
10. Consideration of Resolution 2023-07 Authorizing the Establishment of an SBA Account
11. Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award
12. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - i. Consideration of Proposal for Wildlife Signage Installation
 - ii. Consideration of Proposal for Additional Landscape Maintenance Areas (*to be provided under separate cover*)
 - iii. Consideration of Addendum to Pool Maintenance Contract with Suncoast Pools for Price Increase
 - D. District Manager's Report
 - i. Approval of Check Registers
 - a) October 2022
 - b) November 2022
 - c) December 2022
 - ii. Balance Sheet & Income Statement
13. Other Business

14. Supervisors Requests and Audience Comments

15. Adjournment

Audit Committee Meeting

SECTION III

SECTION A

Chapel Creek Community Development District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants

**2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833**

**591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952**

Contact:

**Jim Hartley, CPA
Principal**

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Chapel Creek
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Preston Cove Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record—Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink, reading "DiBartolomeo, McBee, Hartley & Barnes". The signature is written in a cursive, flowing style.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

Jim Hartley, CPA – Engagement Partner (resume attached)
Will assist in the field as main contact

Jay McBee, CPA – Technical Reviewer (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	Jim Hartley			√	250-300
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	Mark Barnes		√	√	800
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	Jim Hartley	√	√	√	600
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	Jim Hartley			√	100
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	Jay McBee				60
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	Jay McBee				60
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	Jim Hartley			√	350
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50

TECHNICAL APPROACH

a. *An Express Agreement to Meet or Exceed the Performance Specifications.*

1. The audit will be conducted in compliance with the following requirements:
 - a. Rules of the Auditor General for form and content of governmental audits
 - b. Regulations of the State Department of Banking and Finance
 - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
<i>I. Planning Phase:</i>							
Meetings and discussions with Chapel Creek Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
<i>II. Detailed Audit Phase:</i>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<i>III. Closing Phase:</i>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<i>IV. Reporting Phase:</i>							
Review or assist in preparation of financial statement for Chapel Creek Community Development District							
Prepare management letter and other special reports							
Exit conference with Chapel Creek Community Development District officials and management							
Delivery of final reports							

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Chapel Creek Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Chapel Creek Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE FOR EACH YEAR OF THE FIVE YEARS

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Chapel Creek Community Development District for the five years as follows:

September 30, 2022	\$ 3,850
September 30, 2023	\$ 3,950
September 30, 2024	\$ 4,000
September 30, 2025	\$ 4,150
September 30, 2026	\$ 4,250

In years of new debt issuance fees may be adjusted based on review with management.

SECTION B



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

CHAPEL CREEK

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: December 01, 2022
5:00PM

Submitted to:

Chapel Creek
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

December 01, 2022

Chapel Creek Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2022, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Chapel Creek Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

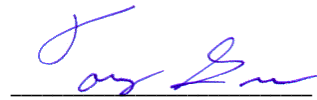
Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Racquel McIntosh, CPA (rmcintosh@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



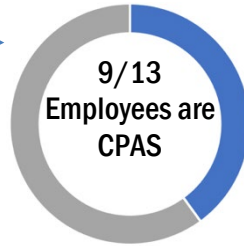
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
10 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



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



Peer Review
Program

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

February 20, 2020

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

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

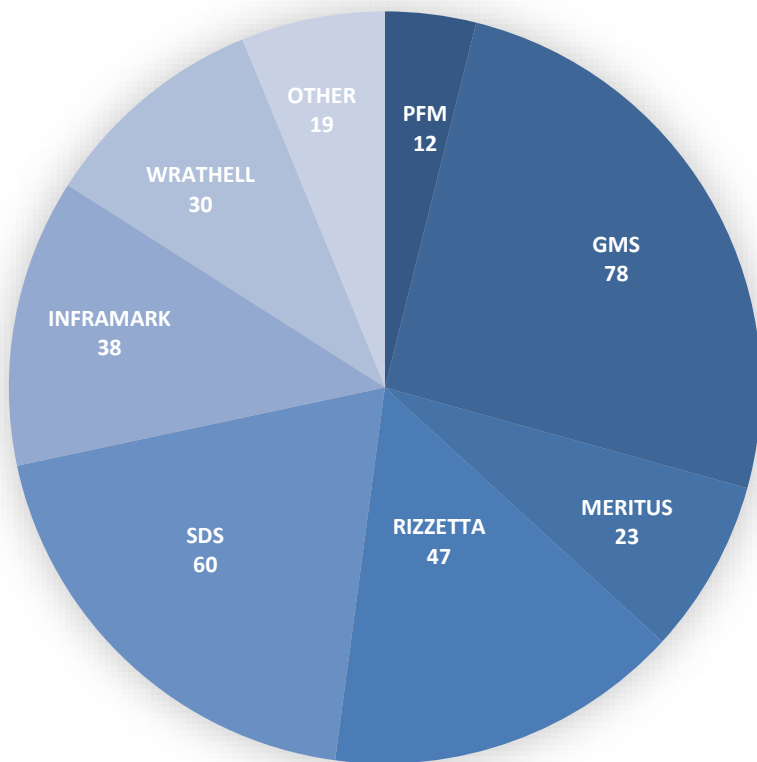
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+

CPE (last 2 years):

Government

Accounting, Auditing:

47 hours; Accounting,

Auditing and Other:

58 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

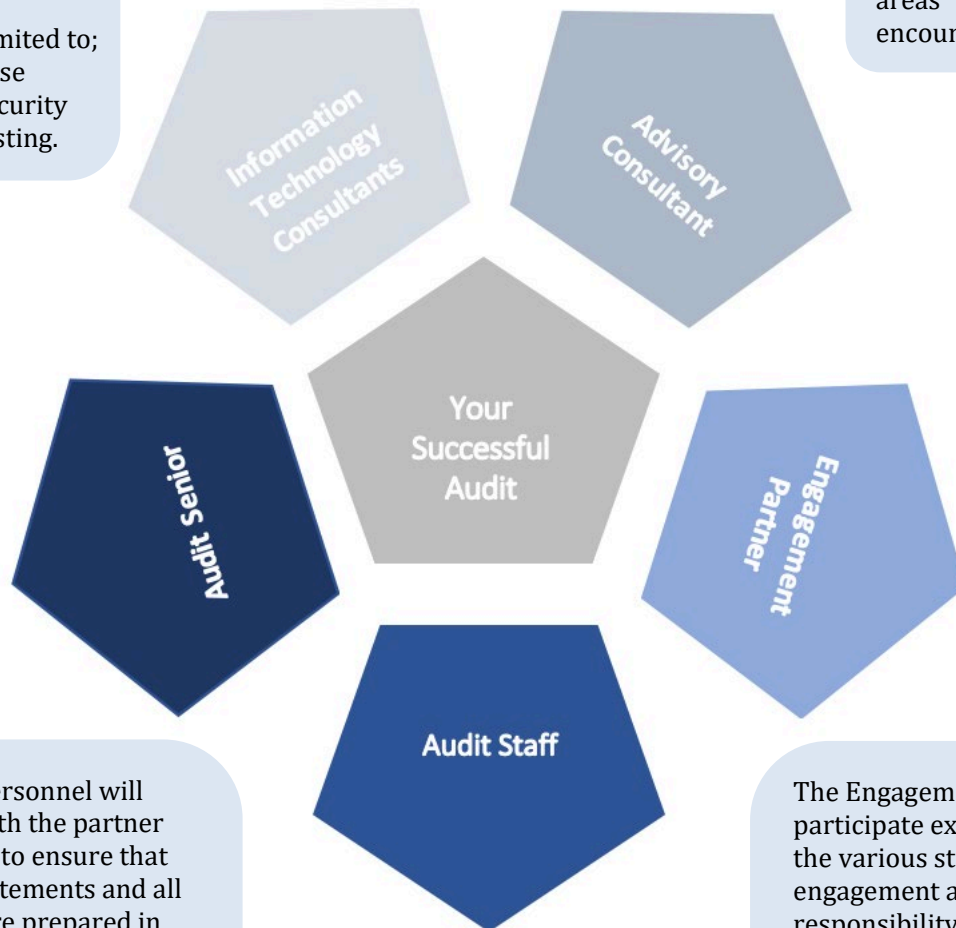
-Racquel McIntosh

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA

Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I,II,IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North Community Development District	Bay Laurel Center Community Development District
Boca Raton Airport Authority	
Greater Naples Fire Rescue District	
Key Largo Wastewater Treatment District	
Lake Worth Drainage District	
South Indian River Water Control	

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	56
Total Hours	80 (includes of 4 hours of Ethics CPE)



Racquel C. McIntosh, CPA

Partner

Contact : rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:
Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	47
Accounting, Auditing and Other	58
Total Hours	<u>105</u> (includes of 4 hours of Ethics CPE)

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2022-2026 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2022	\$4,900
2023	\$5,000
2024	\$5,100
2025	\$5,200
2026	<u>\$5,300</u>
TOTAL (2022-2026)	<u>\$25,500</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	333	5	3	328	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing **Chapel Creek Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

Chapel Creek CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
DiBartolomeo, McBee, Hartley & Barnes					2022- \$3,850 2023- \$3,950 2024- \$4,000 2025- \$4,150 2026- \$4,250		
Grau & Associates					2022- \$4,900 2023- \$5,000 2024- \$5,100 2025- \$5,200 2026- \$5,300		

Board of Supervisors Meeting

MINUTES

**MINUTES OF MEETING
CHAPEL CREEK
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Chapel Creek Community Development District was held on Wednesday, **November 2, 2022** at 11:31 a.m. at the Quality Inn Zephyrhills-Dade City, 6815 Gall Blvd, Zephyrhills, Florida.

Present and constituting a quorum were:

Brian Walsh *by phone*
Milton Andrade
Steve Johnson
Garret Parkinson

Chairman
Vice Chairman
Assistant Secretary
Assistant Secretary

Also, present were:

Jill Burns
Tracy Robin *via Zoom*
Tonja Stewart *via Zoom*
Clayton Smith

District Manager, GMS
District Counsel, Straley Robin Vericker
District Engineer, Stantec
Field Manager, GMS

The following is a summary of the discussions and actions taken at the November 2, 2022 Chapel Creek Community Development District's Regular Board of Supervisor's Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order. There were three Supervisors present at the meeting constituting a quorum. One Supervisor attended via zoom.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns noted that there were no public members present or on the Zoom line and the next item followed.

THIRD ORDER OF BUSINESS**Organizational Matters****A. Consideration of Resolution 2023-01 Declaring Vacancies**

Ms. Burns stated there are two seats that are transitioning to the general election, and nobody qualified for those seats during the qualifying period in June. She noted the Board needed to declare those seats vacant which are the seats #4 and #5 held by Brian Walsh and Garret Parkinson. She added the seats are retained until November 22, 2022 and this is the 2nd Tuesday after the election. Ms. Burns stated today we are declaring the seats vacant and if a qualify residents comes forth, they would be able to be appointed to the Board. Mr. Robin added that the existing Supervisors will continue to serve in the seats until the replacement or new Supervisors are appointed. He added the expectation is for those currently serving will continue to serve for a quorum.

On MOTION by Mr. Andrade, seconded by Mr. Johnson, with all in favor, Resolution 2023-01 Declaring the Vacancies of Seat #4 and #5, was approved.

FOURTH ORDER OF BUSINESS**Approval of Minutes of the August 2, 2022 Board of Supervisors Meeting**

Ms. Burns presented the minutes from the August 2, 2022 Board of Supervisor's meeting and asked for questions, comments, or corrections. The Board had no changes to the minutes.

On MOTION by Mr. Andrade, seconded by Mr. Parkinson, with all in favor, the Minutes of the August 2, 2022 Board of Supervisors Meeting, were approved.

FIFTH ORDER OF BUSINESS**Consideration of Resolution 2023-02
Ratifying the Fiscal Year 2023 Meeting
Schedule with Updated Meeting Location**

Ms. Burns stated the library was looked at for a new location but was unavailable and the meeting has been moved back to the same location so it could be advertised. She added the meetings will be on first Wednesday of the month at 11:30a.m. in the same location. Several meetings will be held in the evening due to a requirement of Pasco County.

On MOTION by Mr. Andrade, seconded by Mr. Parkinson, with all in favor, Resolution 2023-02, Ratifying the Fiscal Year 2023 Meeting Location Schedule with Updated Meeting Location to the Same Location (Quality Inn Zephyrhills), was ratified.

SIXTH ORDER OF BUSINESS**Discussion Regarding ADA Website Monitoring Agreement**

Ms. Burns stated the District has an annual agreement for web posting and the renewal just came up. She noted the current contract has an ADA compliant and audits which are not required. She added if the Board wanted to terminate the ADA quarterly check compliance list, it would save about \$600 per year.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, the ADA Website Monitoring Agreement and to Cancel the ADA Quarterly Compliance Checklist, was approved.

SEVENTH ORDER OF BUSINESS**Presentation of Fiscal Year 2021 Audit Report**

Ms. Burns presented the Fiscal Year 2021 audit report and noted there were several findings related to the prior non-payment of special assessments. She added information they received was the state released the condition of financial emergency. She noted a letter was received noting the responses provided by the District and this financial emergency was removed. She added this was related to the prior parcels for the commercial entity. Ms. Burns quoted a response from Darrin Mossing that states all parcels that failed to pay their debt assessments have been sold and the debt is paid off. The letter also noted but the bond holders haven't agreed to true up which would let us look at refunding. Clarification was made that all debt was paid, but bond holders haven't agreed to true up, which would allow the District to look at a refinancing option. This will continue to be reviewed. Mr. Robin added the bond holders will release the true up agreement once the last plat is filed. He explained the requirement of a certain number of units built across the project and this is what the true up agreement relates to. Mr. Andrade noted the last plat has been recording and Mr. Robin suggested Ms. Burns follow-up with the Trustee to have it released or see if there are further issues. Discussion ensued on planned units in Village 5 that are never going to be developed and if that was changed. It was

noted the addition of the northern parcel would not be affected by that. Ms. Burns noted they will review that further. She added this report has already been sent to the state.

On MOTION by Mr. Andrade, seconded by Mr. Parkinson, with all in favor, the Fiscal year 2021 Audit Report, was approved.

EIGHTH ORDER OF BUSINESS

Appointment of Audit Committee

Ms. Burns stated every 3 years there is a process for an RFP for auditing services and 2021 was the last renewal. She added following the meeting there is an Audit Committee meeting with the Board to appoint themselves as the Audit Committee. The agreed.

On MOTION by Mr. Andrade, seconded by Mr. Parkinson, with all in favor, To Appoint the Board as the Audit Committee, was approved.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Robin stated they had received another set of comments back from the county on the boundary amendment asking for further changes. He added they are working diligently on this issue. Mr. Walsh asked about a best estimate for a time on a hearing. Mr. Robin noted they hoped to be looking at December, but with the last set of comments it may be the first of year. Mr. Andrade asked if the annexing of the northern portion, once we get a hearing date, if there were further motions the Board would need to make. Mr. Robin noted not with respect to the annexation or the boundary amendment. The next step would be a bond issuance for when construction starts.

B. Engineer

There being none, the next item followed.

C. Field Manager's Report

Mr. Smith presented the Field Report in the agenda. He covered the storm preparation and monitoring of the storm to include the amenity center chairs being stacked and turned off the well. He noted there was very little damage to the District with the exception for a few twisted signs and a tree down. Other projects were discussed such as plant enhancements, pressure

washing at the amenity center, sidewalks, clean up at the boulevard, light repairs, amenity mulching, irrigation, and sod installation. The new area updates were discussed to include landscaping enhancements, parking lot, irrigation, reclaimed meters, discussion with insurance for signage. He added upcoming projects to include amenity furniture updates options and signage for ponds. He discussed the signage to include fishing and wildlife warning and estimates 10-13 locations that may need signage for about \$2500. The Board asked about cost investment in adding signage. The Board asked for quotes on pond signage with a map that shows proposed location where they would be installed.

D. District Manager's Report

i. Approval of Check Register

Ms. Burns presented the check register which was included in the agenda package for a total of \$270,546.67 for August 1, 2022 – September 30, 2022. There being no questions from the Board, Ms. Burns asked for a motion of approval.

On MOTION by Mr. Andrade, seconded by Mr. Parkinson, with all in favor, the Check Register for \$270,746.67, was approved.

ii. Balance Sheet & Income Statement

Ms. Burns noted that the financial statements were through September 30th. She added these are year-end financials, and there was no action required from the Board.

TENTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being none, the next item followed.

TWELFTH ORDER OF BUSINESS

Adjournment

A motion was made to adjourn the meeting.

On MOTION by Mr. Andrade, seconded by Mr. Parkinson, with all in favor, the meeting was adjourned.
--

Secretary/Assistant Secretary

Chairman/Vice Chairman

**MINUTES OF MEETING
CHAPEL CREEK
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Chapel Creek Community Development District was held on Wednesday, **November 2, 2022** at 11:50 a.m. at the Quality Inn Zephyrhills-Dade City, 6815 Gall Blvd, Zephyrhills, Florida.

Present for the Audit Committee were:

Brian Walsh *by phone*
Milton Andrade
Steve Johnson
Garret Parkinson

Chairman
Vice Chairman
Assistant Secretary
Assistant Secretary

Also, present were:

Jill Burns
Tracy Robin *via Zoom*
Tonja Stewart *via Zoom*
Clayton Smith

District Manager, GMS
District Counsel, Straley Robin Vericker
District Engineer, Stantec
Field Manager, GMS

The following is a summary of the discussions and actions taken at the November 2, 2022 Chapel Creek Community Development District's Audit Committee Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no audience members in attendance.

THIRD ORDER OF BUSINESS

Audit Services

A. Approval of Request for Proposals and Selection Criteria

Ms. Burns stated in the agenda package was a form for RFP and the due date is December 1, 2022. She noted the selection criteria was also included in the packet and added

they will issue the RFP and the proposals would be due back on December 1st. She added they would bring those to the Board for review at the next meeting.

On MOTION by Mr. Andrade, seconded by Mr. Parkinson, with all in favor, To Authorize Staff to Issue the RFP and Approve the Selection Criteria, was approved.

B. Approval of Notice of Request for Proposals for Auditing Services

C. Public Announcement of Opportunity to Provide Auditing Services

FOURTH ORDER OF BUSINESS

Adjournment

Mr. Burns adjourned the meeting.

On MOTION by Mr. Andrade, seconded by Mr. Parkinson, with all in favor, the meeting was adjourned.
--

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

*Item will be
provided under
separate cover.*

SECTION V

*Item will be
provided under
separate cover.*

SECTION VI

RESOLUTION NO. 2023-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CHAPEL CREEK COMMUNITY DEVELOPMENT DISTRICT DECLARING NON-AD VALOREM SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THE PUBLIC IMPROVEMENTS WHICH COST IS TO BE DEFRAIDED IN WHOLE OR IN PART BY SUCH DEBT ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE PUBLIC IMPROVEMENTS TO BE DEFRAIDED IN WHOLE OR IN PART BY SUCH DEBT ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH DEBT ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH DEBT ASSESSMENTS SHALL BE MADE; DESIGNATING LANDS UPON WHICH SUCH DEBT ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; AUTHORIZING THE PREPARATION OF A PRELIMINARY ASSESSMENT ROLL; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors (the "**Board**") of the Chapel Creek Community Development District (the "**District**") has determined to construct and/or acquire certain public improvements (the "**Project**") set forth in the plans and specifications described in the Report of the District Engineer dated _____, 2023 (the "**Engineer's Report**"), incorporated by reference as part of this Resolution and which is available for review at the offices of Governmental Management Services – Central Florida, LLC, located at 219 E. Livingstone Street, Orlando, Florida 32801 (the "**District Office**"); and

WHEREAS, the Board finds that it is in the best interest of the District to pay the cost of the Project by imposing, levying, and collecting non-ad valorem special assessments pursuant to Chapter 190, the Uniform Community Development District Act, Chapter 170, the Supplemental Alternative Method of Making Local and Municipal Improvements, and Chapter 197, Florida Statutes (the "**Debt Assessments**"); and

WHEREAS, the District is empowered by Chapters 190, 170, and 197, Florida Statutes, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the Project and to impose, levy, and collect the Debt Assessments; and

WHEREAS, the District hereby determines that benefits will accrue to the property improved, the amount of those benefits, and that the Debt Assessments will be made in proportion to the benefits received as set forth in the Master Special Assessment Methodology Report dated _____, 2023, (the "**Assessment Report**") incorporated by reference as part of this Resolution and on file in the District Office; and

WHEREAS, the District hereby determines that the Debt Assessments to be levied will not exceed the benefits to the property improved.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE DISTRICT THAT:

1. The foregoing recitals are hereby incorporated as the findings of fact of the Board.
2. The Debt Assessments shall be levied to defray all of the costs of the Project.

3. The nature of the Project generally consists of public improvements consisting of *undergrounding of electrical power, roadways, stormwater ponds, potable water distribution, sanitary sewer system, reclaimed water distribution, recreational amenities, parks, landscaping, and hardscaping*, all as described more particularly in the plans and specifications on file at the District Office, which are by specific reference incorporated herein and made part hereof.
4. The general locations of the Project are as shown on the plans and specifications referred to above.
5. As stated in the Engineer's Report, the estimated cost of the Project is approximately \$ _____ (hereinafter referred to as the "**Estimated Cost**").
6. As stated in the Assessment Report, the Debt Assessments will defray approximately \$ _____ of the expenses, which includes the Estimated Cost, plus financing related costs, capitalized interest, a debt service reserve and contingency, all of which may be financed by the District's proposed special assessment revenue bonds, to be issued in one or more series.
7. The manner in which the Debt Assessments shall be made is based upon an allocation of the benefits among the parcels or real property benefited by the Project as set forth in the Assessment Report. As provided in further detail in the Assessment Report, the lands within the District are currently undeveloped and unplatted and therefore the Debt Assessments will be levied initially on a per acre basis since the Project benefits all of developable lands within the District. On and after the date benefited lands within the District are specifically platted, the Debt Assessments as to platted lots will be levied in accordance with the Assessment Report, that is, on an equivalent residential unit basis per product type. Until such time that all benefited lands within the District are specifically platted, the manner by which the Debt Assessments will be imposed on unplatted lands shall be on a per acre basis in accordance with the Assessment Report.
8. In the event the actual cost of the Project exceeds the Estimated Cost, such excess may be paid by the District from additional assessments or contributions from other entities. No such excess shall be required to be paid from the District's general revenues.
9. The Debt Assessments shall be levied in accordance with the Assessment Report referenced above on all lots and lands, within the District, which are adjoining and contiguous or bounding and abutting upon the Project or specially benefited thereby and further designated by the assessment plat hereinafter provided for.
10. There is on file at the District Office, an assessment plat showing the area to be assessed, with the plans and specifications describing the Project and the Estimated Cost, all of which shall be open to inspection by the public.
11. The Chair of the Board has caused the District Manager to prepare a preliminary assessment roll which shows the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land and the number of annual installments into which the assessment is divided. The preliminary assessment roll is part of the Assessment Report which is on file at the District Office.

12. In accordance with the Assessment Report and commencing with the year in which the District is obligated to make payment of a portion of the Estimated Cost acquired by the District, the Debt Assessments shall be paid in not more than 30 annual installments payable at the same time and in the same manner as are ad valorem taxes and as prescribed by Chapter 197, Florida Statutes; provided, however, that in the event the uniform method for the collection of non-ad valorem assessments is not available to the District in any year, or the District determines not to utilize the provision of Chapter 197, Florida Statutes, the Debt Assessments may be collected as is otherwise permitted by law.

Passed and Adopted on February 1, 2023.

Attest:

**Chapel Creek
Community Development District**

Printed Name: _____
Secretary / Assistant Secretary

Printed Name: _____
Chair/Vice Chair of the Board of Supervisors

*Amended
reports will be
provided under
separate cover.*

SECTION VII

RESOLUTION NO. 2023-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CHAPEL CREEK COMMUNITY DEVELOPMENT DISTRICT SETTING A PUBLIC HEARING TO BE HELD ON WEDNESDAY, APRIL 5, 2023 AT 11:30 A.M. AT THE QUALITY INN ZEPHYRHILLS-DADE CITY, 6815 GALL BLVD., ZEPHYRHILLS, FL 33542, FOR THE PURPOSE OF HEARING PUBLIC COMMENT ON IMPOSING NON-AD VALOREM SPECIAL ASSESSMENTS ON CERTAIN PROPERTY WITHIN THE DISTRICT GENERALLY DESCRIBED AS CHAPEL CREEK COMMUNITY DEVELOPMENT DISTRICT IN ACCORDANCE WITH CHAPTERS 170, 190, AND 197, FLORIDA STATUTES.

WHEREAS, the Board of Supervisors (the "**Board**") of the Chapel Creek Community Development District (the "**District**") has previously adopted Resolution No. 2023-03 entitled

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CHAPEL CREEK COMMUNITY DEVELOPMENT DISTRICT DECLARING NON-AD VALOREM SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THE PUBLIC IMPROVEMENTS WHICH COST IS TO BE DEFRAIDED IN WHOLE OR IN PART BY SUCH DEBT ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE PUBLIC IMPROVEMENTS TO BE DEFRAIDED IN WHOLE OR IN PART BY SUCH DEBT ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH DEBT ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH DEBT ASSESSMENTS SHALL BE MADE; DESIGNATING LANDS UPON WHICH SUCH DEBT ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; AUTHORIZING THE PREPARATION OF A PRELIMINARY ASSESSMENT ROLL; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in accordance with Resolution No. 2023-03, a preliminary assessment roll has been prepared and all other conditions precedent set forth in Chapters 170, 190, and 197, Florida Statutes; to the holding of the aforementioned public hearing have been satisfied, and the preliminary assessment roll and related documents are available for public inspection at the offices of Governmental Management Services – Central Florida, LLC, located at 219 E. Livingstone Street, Orlando, Florida 32801 (the "**District Office**").

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DISTRICT THAT:

1. There is hereby declared a public hearing to be held on **Wednesday, April 5, 2023, at 11:30 a.m. at the Quality Inn Zephyrhills-Dade City, 6815 Gall Blvd., Zephyrhills, Florida 33542**, for the purpose of hearing comment and objection to the proposed non-ad valorem special assessments for District public improvements as identified in the preliminary assessment roll, a copy of which is on file at the District Office. Affected parties may appear at that hearing or submit their comments in writing prior to the meeting to the District Manager at the District Office at the address listed above.
2. Notice of said hearing shall be advertised in accordance with Chapters 170, 190, and 197 Florida Statutes, and the District Manager is hereby authorized to place said notice in a newspaper of

general circulation within Pasco County (by 2 publications 1 week apart with the first publication at least 20 days prior to the date of the hearing established herein). The District Manager shall file a publisher's affidavit with the District Secretary verifying such publication of notice. The District Manager is further authorized and directed to give 30 days written notice by first class United States mail of the time and place of this hearing to the owners of all property to be assessed and include in such notice the amount of the assessment for each such property owner, a description of the areas to be improved and notice that information concerning all assessments may be ascertained at the District Office. The District Manager shall file proof of such mailing by affidavit with the District Secretary.

3. This Resolution shall become effective upon its passage.

Passed and Adopted on February 1, 2023.

Attest:

**Chapel Creek
Community Development District**

Printed Name: _____
Secretary / Assistant Secretary

Printed Name: _____
Chair/Vice Chair of the Board of Supervisors

SECTION VIII

RESOLUTION 2023-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CHAPEL CREEK COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION OF A PUBLIC HEARING REGARDING THE DISTRICT'S INTENT TO USE THE UNIFORM METHOD FOR THE COLLECTION OF NON-AD VALOREM ASSESSMENTS AS AUTHORIZED BY SECTIONS 197.3631 AND 197.3632, FLORIDA STATUTES; AUTHORIZING THE PUBLICATION OF THE NOTICE OF SUCH HEARING; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Chapel Creek Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated in Pasco County, Florida; and

WHEREAS, pursuant to the provisions of Chapters 170, 190, and 197, Florida Statutes, among others, the District is authorized to levy, collect and enforce certain non-ad valorem assessments for the purposes of financing, acquiring, maintaining and/or operating community development facilities, services and improvements within and without the boundaries of the District; and

WHEREAS, the District desires to use the "Uniform Method" for the collection of non-ad valorem special assessments authorized by Section 197.3632, Florida Statutes;

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

Section 1. A public hearing to adopt the Uniform Method is hereby declared and set for the following date, time and location:

DATE: Wednesday, April 5, 2023

TIME: 11:30 a.m.

LOCATION: Quality Inn Zephyrhills-Dade City
6815 Gall Blvd.
Zephyrhills, Florida 33542

Section 2. The District Manager is hereby directed to publish notice of the public hearing in accordance with Section 197.3632, Florida Statutes.

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

PASSED AND ADOPTED THIS 1ST DAY OF FEBRUARY 2023.

ATTEST:

**CHAPEL CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Print Name: _____
Secretary/ Assistant Secretary

Print Name: _____
Chair/ Vice Chair of the Board of Supervisors

SECTION IX

RESOLUTION 2023-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CHAPEL CREEK COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR AND AUTHORIZING THE USE OF ELECTRONIC DOCUMENTS AND SIGNATURES; ADOPTING AND IMPLEMENTING ELECTRONIC DOCUMENT CONTROL PROCESSES AND PROCEDURES; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Chapel Creek Community Development District (the “District”) is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, and situated within the Pasco County, Florida; and

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to construct, install, operate, and/or maintain systems and facilities for certain basic infrastructure; and

WHEREAS, Chapter 190, *Florida Statutes* authorizes the District Board of Supervisors, to enter into various contracts for the purposes set forth therein; and

WHEREAS, the District Board of Supervisors finds that it is the interest of the District and its residents to reduce waste, costs, and to enhance services; and

WHEREAS, the District Board of Supervisors recognizes that the Florida Legislature, through the passage of The Electronic Signature Act of 1996, intended to, among other goals, facilitate economic development and efficient delivery of government services by means of reliable electronic messages and foster the development of electronic commerce through the use of electronic signatures to lend authenticity and integrity to writings in any electronic medium; and

WHEREAS, the District Board of Supervisors wishes to further these goals through the use of electronic documents and signatures.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CHAPEL CREEK COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. INCORPORATION OF RECITALS. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. FORCE AND EFFECT OF ELECTRONIC DOCUMENTS AND SIGNATURES. Unless otherwise provided by law, electronic documents and signatures submitted to and on behalf of the District may be used for all purposes and shall have the same force and effect as printed documents and manual signatures.

SECTION 3. AUTHORIZING UTILIZATION OF ELECTRONIC SIGNATURES AND DOCUMENTS. All contractors and personnel associated with the District are hereby authorized and encouraged to utilize electronic documents and signatures when reasonably practicable and as permitted by law. The District Manager is authorized and directed to obtain the provision of electronic document services or platforms offered by nationally recognized third party vendors that increase the efficiency of the District’s operations.

SECTION 4. CONTROLS PROCESSES AND PROCEDURES. The District Board of Supervisors hereby authorizes and directs the District Manager to create control processes and procedures consistent with Florida Law to ensure adequate integrity, security, confidentiality, and auditability of all transactions conducted using electronic commerce.

SECTION 5. SEVERABILITY. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 1st day of February 2023

ATTEST:

**CHAPEL CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chairperson

SECTION X

RESOLUTION 2023-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CHAPEL CREEK COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE DISTRICT MANAGER TO ESTABLISH AN ACCOUNT WITH THE STATE BOARD OF ADMINISTRATION; APPOINTING THE DISTRICT MANAGER AS ITS LEGAL REPRESENTATIVE WITH RESPECT TO SAID ACCOUNT(S) AND PROVIDING FOR THE DURATION OF SAID AUTHORIZATION

WHEREAS, the Chapel Creek Community Development District (the “District”) is a local unit of special purpose government created and existing under Chapter 190, *Florida Statutes*, and situated entirely within Pasco County, Florida; and

WHEREAS, the District finds that from time to time has funds on hand in excess of current needs; and

WHEREAS, it is in the best interest District and its landowners that said excess funds be invested to return the highest yield consistent with proper safeguards and the Districts currently adopted policies regarding the deposit of public funds.

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

1. That the District Manager, Governmental Management Services-Central Florida, LLC, (“GMS”) and its designee, as legal representative(s) of the District is hereby authorized to act as the administrator(s) for funds held at the State Board of Administration.
2. The District Manager and/or its designee shall have the authority to establish an account(s) on behalf of the District with the State Board of Administration, withdraw funds from or transmit funds to said account(s) at the State Board of Administration, establish funds transfer instructions, name designee(s), and initiate changes to this information via the Investment Pool Input Document.
3. That this authorization shall be continuing in nature until revoked by District or until a new legal representative is appointed.

THIS RESOLUTION INTRODUCED AND ADOPTED by the District at its regularly scheduled meeting this 1st day of February 2023.

ATTEST:

**CHAPEL CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman/Vice Chairman



**Authorizing Resolution
For Participation in the Local Government Surplus Funds Trust Fund
(Florida PRIME)**

WHEREAS, Chapel Creek Community Development District (“Participant”) is (check one or more, as applicable)

☒ a governmental entity within the State of Florida not part of state government, including, without limitation, the following and the officers thereof: any county, municipality, school district, special district, clerk of circuit court, sheriff, property appraiser, tax collector, supervisor of elections, authority, board, public corporation, or any other political subdivision of the State of Florida, as described in Section 218.403(11), Florida Statutes and as authorized by Sections 218.407 and 215.44 (1) Florida Statutes;

☐ a state agency as described in Section 216.011, Florida Statutes, as authorized by Section 215.44(1), Florida Statutes;

☐ a Board of Trustees of a state university or college, as authorized by Section 215.44(1), Florida Statutes; or

☐ a direct support organization of any of the foregoing, as authorized by Section 215.44(1), Florida Statutes.

and is empowered to delegate to the State Board of Administration of Florida the authority to invest legally available funds in the Local Government Surplus Funds Trust Fund (Florida PRIME) and to act as custodian of investments purchased with such investment funds; and

WHEREAS, it is in the best interest of the Participant to invest its legally available funds in investments that provide for safety, liquidity, and competitive returns with minimization of risks consistent with Chapter 218.405, Florida Statutes; and

WHEREAS, the Florida Local Government Surplus Funds Trust Fund (Florida PRIME), a public funds investment pool, was created on behalf of entities whose investment objectives, in order of priority are safety, liquidity, and competitive returns, consistent with the Chapter 218.405, Florida Statutes.

NOW THEREFORE, be it resolved as follows:

A. That Participant approves this Authorizing Resolution and hereby requests the establishment of an account in its name in Florida PRIME, for the purpose of transmitting funds that the Participant has determined to be legally available for investment in Florida PRIME.

B. That the individual, whose title is District Manager, is an authorized representative of the Participant and is hereby authorized to transmit funds for investment in Florida

PRIME and is further authorized to withdraw funds from time to time, to issue letters of instruction, and to take all other actions deemed necessary or appropriate for the investment of the Participant's funds.

The authorized representative identified above shall execute a Participant Account Maintenance Form (PAMF) containing a list of the authorized representatives to initiate transactions, bank account wiring instructions, and individuals authorized to make changes to account information. A revised PAMF may be submitted with changes to authorized individuals without the necessity to complete a new Authorizing Resolution.

C. That this Authorizing Resolution shall continue in full force and effect until amended or revoked by the Participant and until Florida PRIME receives an original document of any such amendment or revocation.

This resolution is hereby introduced and adopted by the Participant at its regular/special meeting (if applicable) held on

the ____ Day of _____, 20 ____.

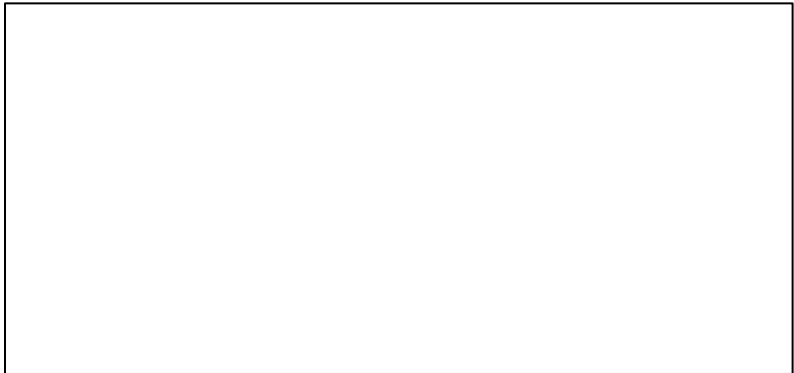
PARTICIPANT NAME: Chapel Creek Community Development District

BY: Signature _____
 Printed Name _____
 Title Chairperson

(By signing the above, I attest I am authorize to execute this Authorizing Resolution on behalf of the Participant)

ATTEST: Signature _____
 Printed Name Jillian Burns
 Title District Manager

SEAL:



SECTION XII

SECTION C

Chapel Creek CDD

Field Management Report



February 1st, 2023

Clayton Smith

Field Manager

GMS

Complete

Holiday Decor



- ✚ Holiday decorations were installed early December.
- ✚ Installed about 1000 lights at the entrances.
- ✚ Added in the amenity this year as well.
- ✚ Additional wreaths and garland were added.
- ✚ Changed out some of the inoperable lights from last year.
- ✚ Décor was removed and stored for next year.

- ✚ The lights will be installed this upcoming season again.
- ✚ Overall the lights were in good condition when they were taken down.



Complete

New Plantings – Landscape Install



- ✚ New plantings on Bellington Blvd (new areas) were installed.
- ✚ A walk through was completed of these areas.
- ✚ The landscaper is providing a quote to add these areas.
- ✚ Pending final installation of irrigation controller.

Amenity Access System Connectivity Fixed

- ✚ Access system was experiencing some connectivity issues
- ✚ Vendor repaired the issues. Gate is now functioning.



In Progress

Frost Damaged Plants



- Some plants were damaged by frost.
- They will be trimmed back when the weather is guaranteed to stay warmer.
- Plants are expected to survive but will be replaced as needed.

Community Lighting Repairs - Change

- Working to see about having CDD owned and maintained lights replaced with Duke fixtures.
- Newer areas have Duke LED fixtures.
- Old fixtures are outdated and antiquated halide.
- Replace over time regardless.
- Fixtures are a maintenance burden



Upcoming Projects

Pond Signage

- There are some ponds onsite that have wildlife warning signage.
- Some have gone missing recently.
- These can be replaced, but also signage added to ponds that could use them.
- Additionally fishing information could be added as well.
- Count for 10 signs.



Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-201-1514, or by email at csmith@gmscfl.com. Thank you.

Respectfully,
Clayton Smith

SECTION 1

Proposal # : 261



Governmental Management Services - CF

Maintenance Services
Phone: 407-201-1514
Email:
Csmith@gmscfl.com

Bill To/District Chapel Creek CDD	Prepared By: Governmental Management Services- CF, LLC 219 E. Livingston Street Orlando, FL 32801
Job name and Description	
Wildlife Signage Install -Install 10 wildlife signs near ponds in the community that are close to sidewalks or amenity areas. Signs will be mounted on a u-channel pole and set at the water line to not impede maintenance.	

Qty	Description	Unit Price	Line Total
12	Labor	\$47.50	\$570.00
1	Mobilization	\$65.00	\$65.00
	Equipment		\$30.00
	Materials		\$1031.61
Total Due:			\$1696.61

This Proposal is Valid for 30 days.

Client Signature: _____

SECTION 2

*Item will be
provided under
separate cover.*

SECTION 3

Contract Addendum - Pool Maintenance

Between:

Vendor:

Suncoast Pool Service

P.O. Box 224

Elfers. FL. 34680

Client:

Chapel Creek CDD

219 E. Livingston St.

Orlando, FL.32801,

This addendum will take effect January 1, 2023 and represents an 18% increase to the current contract price. The new monthly amount will be \$1,000 (one thousand dollars). The increase presented is to just cover the rising costs of chemicals which have increased twice within a 6 month period and labor.

Sconnerty

Sean Connerty

December 5, 2022

Date

Chapel Creek CDD Signer

Date

SECTION D

SECTION 1

SECTION (a)

Chapel Creek
Community Development District
Check Register Summary & ACH Debit Summary
October 1, 2022 through October 31, 2022

Fund	Date	Check #'s/Vendor	Amount
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Check Register

General Fund- Regions (GMS Operating)

10/14/22	233-234	\$	80,889.35
10/24/22	235	\$	412,397.25

Total Check Register		\$	493,286.60
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ACH Debit

General Fund- Regions (GMS Operating)

10/7/22	Duke Energy	\$	2,181.70
10/17/22	Spectrum	\$	177.97
10/18/22	Duke Energy	\$	486.12
10/27/22	Pasco County Utilities	\$	171.84
10/31/22	Duke Energy	\$	1,332.05

Total ACH Debit		\$	4,349.68
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Total Check Register & ACH Debit		\$	497,636.28
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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
10/14/22	00029	10/14/22 15050002	202210 300-20200-10000		*	3,054.98	
			DEBT ASSESSMENTS DUE				
				CHAPEL CREEK CDD			3,054.98 000233
10/14/22	00036	10/14/22 22168200	202210 300-20700-10000		*	77,834.37	
			DEBT ASSESSMENTS DUE				
				CHAPEL CREEK CDD			77,834.37 000234
10/24/22	00039	6/30/22 06302022	202206 300-20700-10100		*	397,525.14	
			VILL 7&8 PHASE 1-3				
		7/31/22 07312022	202207 300-20700-10100		*	14,872.11	
			VILL 7&8 PHASE 1-3				
				QGS DEVELOPMENT, INC.			412,397.25 000235
TOTAL FOR BANK A						493,286.60	
TOTAL FOR REGISTER						493,286.60	

CHCR CHAPEL CREEK HHENRY

SECTION (b)

Chapel Creek
Community Development District
Check Register Summary & ACH Debit Summary
November 1, 2022 through November 30, 2022

Fund	Date	Check #'s/Vendor	Amount
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Check Register

General Fund- Regions (GMS Operating)

11/9/22	236-238	\$	14,353.08
11/16/22	239-245	\$	111,087.00
11/28/22	246-255	\$	56,396.06

Total Check Register	\$	181,836.14
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ACH Debit

General Fund- Regions (GMS Operating)

11/7/22	Duke Energy	\$	2,181.70
11/16/22	Duke Energy	\$	486.12
11/16/22	Spectrum	\$	177.97
11/30/22	Duke Energy	\$	1,539.34

Total ACH Debit	\$	4,385.13
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Total Check Register & ACH Debit	\$	186,221.27
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AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN 1/25/23		PAGE 1	
*** CHECK DATES 11/01/2022 - 11/30/2022 ***		CHapel Creek - General Fund													
		BANK A GENERAL FUND													

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
11/09/22	00040	9/16/22 22-02320	202211 300-20700-10100	REIMB VILL 7 & 8	*	27.08	
		9/16/22 22-02321	202211 300-20700-10100	VILL 7&8 CERTIFICATION	*	1,740.00	
		9/16/22 22-02322	202211 300-20700-10100	VILL 7&8 PLAT PROCESSING	*	250.00	
							2,017.08 000236

11/09/22	00025	7/07/22 1931310	202211 300-20700-10100	BA-ENGINEERING	*	10,000.00	
							10,000.00 000237

11/09/22	00019	3/21/22 21188	202211 300-20700-10100	ATTORNEY FEES-BA	*	1,377.00	
		5/09/22 21430	202211 300-20700-10100	ATTORNEY FEES-BA	*	959.00	
							2,336.00 000238

11/16/22	00001	11/02/22 11020202	202211 310-51300-11000	BOS MEETING 11/2/22	*	200.00	
							200.00 000239

11/16/22	00016	10/03/22 86868	202210 310-51300-54000	FY23 SPECIAL DIST FEE	*	175.00	
							175.00 000240

11/16/22	00017	8/31/22 16507	202210 300-15500-10000	FY23 INSURANCE RENEWAL	*	9,932.00	
							9,932.00 000241

11/16/22	00047	10/07/22 FES14472	202211 300-20700-10100	ENGINEERING PHASE 1	*	23,150.00	
		10/07/22 FES14473	202211 300-20700-10100	ENGINEERING PHASE 2	*	31,430.00	
		10/07/22 FES14474	202211 300-20700-10100	ENGINEERING PHASE 3	*	26,150.00	
		10/07/22 FES14475	202211 300-20700-10100	TESTING & REPORTING	*	19,450.00	
							100,180.00 000242

11/16/22	00003	11/02/22 11022022	202211 310-51300-11000	BOS MEETING 11/2/22	*	200.00	
							200.00 000243

11/16/22	00024	11/02/22 11022022	202211 310-51300-11000	BOS MEETING 11/2/22	*	200.00	
							200.00 000244

				CHCR CHAPEL CREEK HHENRY			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
11/16/22	00005	11/02/22 11022022	202211 310-51300-11000	BOS MEETING 11/2/22	*	200.00	
				BRIAN WALSH			200.00 000245
11/28/22	00043	10/24/22 19763	202210 330-53800-48500	PEST CONTROL	*	160.00	
				ALL AMERICAN LAWN & TREE SPECIALIST			160.00 000246
11/28/22	00015	10/01/22 21290	202210 320-53800-47000	POND MAINT OCT22	*	1,864.00	
		11/01/22 22686	202211 320-53800-47000	POND MAINT NOV22	*	1,864.00	
				AQUAGENIX			3,728.00 000247
11/28/22	00031	9/30/22 14248A	202209 320-53800-46201	ENHANCEMENTS	*	11,540.00	
		10/12/22 14252A	202210 320-53800-46200	LANDSCAPE MAINT OCT22	*	10,250.00	
		10/12/22 14252A	202210 320-53800-46200	ADDITIONAL MAINT SEPT-OCT	*	2,800.00	
		11/09/22 15326	202211 320-53800-46201	PLANT REMOVAL	*	750.00	
				CARDINAL LANDSCAPING SERVICES			25,340.00 000248
11/28/22	00008	8/31/22 103	202208 320-53800-46000	GENERAL MAINT AUG22	*	826.52	
		8/31/22 104	202209 310-51300-49000	QUALITY INN ZEPHYRHILLS	*	53.50	
		9/30/22 107	202209 320-53800-46000	GENERAL MAINT SEPT22	*	4,023.65	
		10/01/22 105	202210 310-51300-34000	MANAGEMENT FEES OCT22	*	3,333.33	
		10/01/22 105	202210 310-51300-35100	INFORMATION TECH OCT22	*	112.50	
		10/01/22 105	202210 310-51300-31300	DISSEMINATION SVC OCT22	*	541.67	
		10/01/22 105	202210 310-51300-51000	OFFICE SUPPLIES	*	.09	
		10/01/22 105	202210 310-51300-42000	POSTAGE	*	1.71	
		10/01/22 105	202210 310-51300-35100	AMENITY ACCESS OCT22	*	416.67	
		10/01/22 106	202210 320-53800-12000	FIELD MANAGEMENT OCT22	*	1,312.50	
		10/01/22 106	202210 310-51300-49000	MEETING ROOM RENTAL	*	53.50	

CHCR CHAPEL CREEK HHENRY

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
11/01/22		109	202211 310-51300-34000		*	3,333.33	
			MANAGEMENT FEES NOV22				
11/01/22		109	202211 310-51300-35100		*	112.50	
			INFORMATION TECH NOV22				
11/01/22		109	202211 310-51300-31300		*	541.67	
			DISSEMINATION SVC NOV22				
11/01/22		109	202211 310-51300-35300		*	416.67	
			AMENITY ACCESS NOV22				
11/01/22		109	202211 310-51300-51000		*	2.83	
			OFFICE SUPPLIES				
11/01/22		109	202211 310-51300-42000		*	6.27	
			POSTAGE				
11/01/22		109	202211 310-51300-42500		*	.15	
			COPIES				
11/01/22		110	202211 320-53800-12000		*	1,312.50	
			FIELD MANAGEMENT NOV22				
				GMS-CENTRAL FLORIDA, LLC			16,401.56 000249
11/28/22	00027	10/01/22 20755	202210 310-51300-35300		*	1,537.50	
			WEBSITE HOSTING				
				INNERSYNC STUDIO, LTD			1,537.50 000250
11/28/22	00020	10/06/22 2204	202209 330-53800-48100		*	700.00	
			SEPT JANITORIAL				
		11/01/22 2256	202210 330-53800-48100		*	700.00	
			JANITORIAL SVC OCT22				
				JAYMAN ENTERPRISES, LLC			1,400.00 000251
11/28/22	00034	9/23/22 53184	202209 310-51300-32200		*	4,800.00	
			FY21 AUDIT				
				MCDIRMIT DAVIS			4,800.00 000252
11/28/22	00019	10/05/22 22140	202209 310-51300-31500		*	693.00	
			ATTORNEY FEES				
		10/25/22 22182	202210 310-51300-31500		*	96.00	
			ATTORNEY FEES				
				STRALEY ROBIN VERICKER			789.00 000253
11/28/22	00022	10/03/22 8663	202210 330-53800-48400		*	850.00	
			POOL MAINT OCT22				
		11/01/22 8746	202211 330-53800-48400		*	850.00	
			POOL MAINT NOV22				
				SUNCOAST POOL SERVICE			1,700.00 000254
11/28/22	00011	9/25/22 00002457	202209 310-51300-48000		*	198.00	
			NOTICE OF FY2023 DATES				

CHCR CHAPEL CREEK HHENRY

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/25/22		00002534	202210 310-51300-48000	NOTICE OF BOS MEETING	*	107.60	
10/26/22		00002534	202210 310-51300-48000	NOTICE BOS MEETING	*	107.60	
11/08/22		00002562	202211 310-51300-49000	NOTICE OF AUDIT SVC	*	126.80	
TIMES PUBLISHING COMPANY							540.00 000255

TOTAL FOR BANK A						181,836.14	
TOTAL FOR REGISTER						181,836.14	

SECTION (c)

Chapel Creek
Community Development District
Check Register Summary & ACH Debit Summary
December 1, 2022 through December 31, 2022

Fund	Date	Check #'s/Vendor	Amount
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Check Register

General Fund- Regions (GMS Operating)

12/14/22	256-265	\$	687,247.73
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Total Check Register		\$	687,247.73
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ACH Debit

General Fund- Regions (GMS Operating)

12/7/22	Duke Energy	\$	2,181.70
12/15/22	Duke Energy	\$	486.12
12/19/22	Spectrum	\$	177.97
12/29/22	Duke Energy	\$	1,728.82

Total ACH Debit		\$	4,574.61
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Total Check Register & ACH Debit		\$	691,822.34
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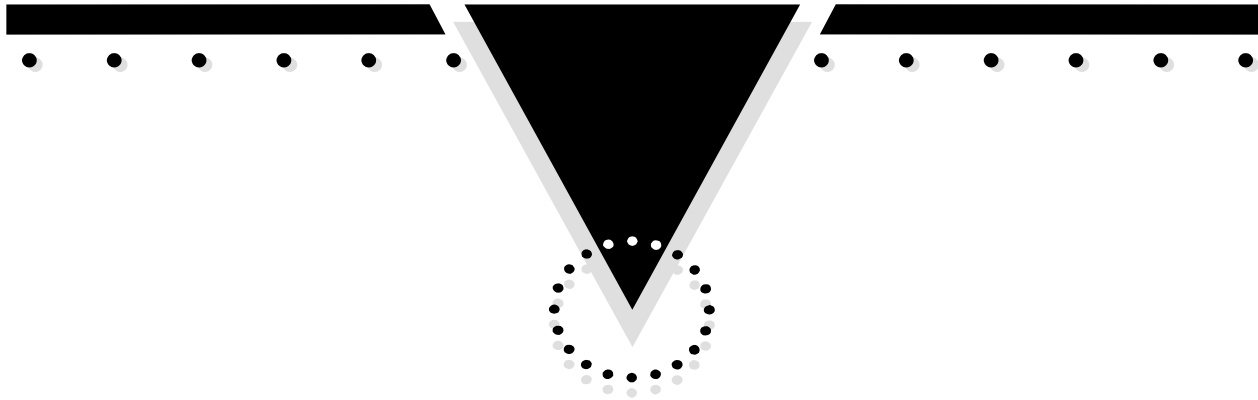
AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	1/25/23	PAGE	1		
*** CHECK DATES		12/01/2022 - 12/31/2022 ***		CHapel Creek - General Fund													
		BANK A GENERAL FUND															

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
12/14/22	00015	12/01/22 24048	202212 320-53800-47000		*	1,864.00	
		POND MAINT DEC22					
				AQUAGENIX			1,864.00 000256
12/14/22	00029	12/14/22 12142022	202212 300-20700-10000		*	198,937.53	
		FY22&FY23 ASSESSMENT					
				CHapel Creek CDD			198,937.53 000257
12/14/22	00036	12/14/22 12142022	202212 300-20700-10000		*	477,536.56	
		FY23 ASSESSMENT					
				CHapel Creek CDD			477,536.56 000258
12/14/22	00017	12/06/22 17753	202212 320-53800-45000		*	93.00	
		INSURANCE RENEWAL					
				EGIS INSURANCE ADVISORS LLC			93.00 000259
12/14/22	00008	10/31/22 112	202210 330-53800-46000		*	465.00	
		GENERAL MAINT OCT22					
		12/01/22 113	202212 310-51300-34000		*	3,333.33	
		MANAGEMENT FEES DEC22					
		12/01/22 113	202212 310-51300-35100		*	112.50	
		INFORAMTION TECH DEC22					
		12/01/22 113	202212 310-51300-31300		*	541.67	
		DISSEMINATION SVC DEC22					
		12/01/22 113	202212 330-53800-34000		*	416.67	
		AMENITY ACCESS DEC22					
		12/01/22 113	202212 310-51300-42500		*	.18	
		OFFICE SUPPLIES					
		12/01/22 113	202212 310-51300-42000		*	55.16	
		POSTAGE					
		12/01/22 114	202212 320-53800-12000		*	1,312.50	
		FIELD MANAGEMENT DEC22					
				GMS-CENTRAL FLORIDA, LLC			6,237.01 000260
12/14/22	00026	11/28/22 23109	202211 320-53800-47100		*	609.23	
		STREETLIGHT RESTORE					
				HIMES ELECTRIC COMPANY, INC			609.23 000261
12/14/22	00020	12/01/22 2304	202211 330-53800-48100		*	700.00	
		JANITORIAL CLEANING NOV22					
				JAYMAN ENTERPRISES, LLC			700.00 000262
12/14/22	00025	12/09/22 2014954	202212 310-51300-31100		*	244.00	
		ENGINEERING FEES					
				STANTEC CONSULTING SERVICES INC.			244.00 000263

CHCR CHAPEL CREEK HHENRY

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/14/22	00019	11/29/22 22327	202211 310-51300-31500	ATTORNEY FEES	*	594.00	
				STRALEY ROBIN VERICKER			594.00 000264
12/14/22	00011	11/09/22 00002592	202211 310-51300-48000	NOTICE OF AUDIT SVCS	*	432.40	
				TIMES PUBLISHING COMPANY			432.40 000265
TOTAL FOR BANK A						687,247.73	
TOTAL FOR REGISTER						687,247.73	

SECTION 2



Chapel Creek

Community Development District

Unaudited Financial Reporting
December 31, 2022



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7	<u>Capital Project Statement Series 2006A and 2021</u>
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10	<u>Long Term Debt Report</u>
11	<u>Assessment Receipts Schedule</u>

Chapel Creek
Community Development District
Combined Balance Sheet
December 31, 2022

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>2006 Debt Service</u>	<u>2021 Debt Service</u>	<u>2006 Capital Projects</u>	<u>2021 Capital Projects</u>	<u>Totals (memorandum only)</u>
<i>Assets</i>							
Cash- Suntrust	\$446,231	\$0	---	---	---	---	\$446,231
Due from General Fund	---	---	---	\$2,553	---	---	\$2,553
Due from Debt Service	\$1,239	---	---	---	---	---	\$1,239
Investments:							
Reserve	---	---	\$235,267	\$243,689	---	---	\$478,956
Revenue	---	---	\$459,424	\$480,236	---	---	\$939,660
Prepayment	---	---	\$3,872,246	---	---	---	\$3,872,246
Interest	---	---	\$0	\$0	---	---	\$0
Acquisition and Construction	---	---	---	---	\$5,079	\$1	\$5,080
Suntrust CD- Utilities	\$21,537	---	---	---	---	---	\$21,537
Suntrust CD- Streets/Draining	\$43,416	---	---	---	---	---	\$43,416
Deposits	\$1,470	---	---	---	---	---	\$1,470
Prepaid Expenses	\$2,325	---	---	---	---	---	\$2,325
Total Assets	\$516,218	\$0	\$4,566,937	\$726,478	\$5,079	\$1	\$5,814,713
<i>Liabilities</i>							
Accounts Payable	\$20,621	---	---	---	---	---	\$20,621
Accrued Expenses	\$13,846	---	---	---	---	---	\$13,846
Due to General Fund	---	---	\$1,239	---	---	---	\$1,239
Due to Debt Service	\$2,553	---	---	---	---	---	\$2,553
Due to Developer- Utilities	\$21,537	---	---	---	---	---	\$21,537
Due to Developer- Streets/Draining	\$43,416	---	---	---	---	---	\$43,416
Debt Service Obligation	---	---	\$1,266,500	---	---	---	\$1,266,500
<i>Fund Equity</i>							
Net Assets	---	---	---	---	---	---	\$0
Fund Balances							
Unassigned	\$410,450	---	---	---	---	---	\$410,450
Assigned for Capital Reserve Fund	---	\$0	---	---	---	---	\$0
Nonspendable- Deposits	\$1,470	---	---	---	---	---	\$1,470
Nonspendable- Prepaid	\$2,325	---	---	---	---	---	\$2,325
Restricted for Capital Projects	---	---	---	---	\$5,079	\$1	\$5,080
Restricted for Debt Service	---	---	\$3,299,198	\$726,478	---	---	\$4,025,676
Total Liabilities, Fund Equity, Other	\$516,218	\$0	\$4,566,937	\$726,478	\$5,079	\$1	\$5,814,713

Chapel Creek
Community Development District
General Fund
Statement of Revenues & Expenditures
For Period Ending December 31, 2022

	Adopted Budget	Prorated Budget 12/31/22	Actual 12/31/22	Variance
<i>Revenues</i>				
Operations and Maintenance Assessments- Tax Roll	\$516,471	\$508,742	\$508,742	\$0
Operations and Maintenance Assessments-Direct	\$19,788	\$2,370	\$2,370	\$0
Miscellaneous Income	\$0	\$0	\$0	\$0
Total Revenues	\$536,259	\$511,111	\$511,111	\$0

Administrative Expenditures

Supervisors Fees	\$12,000	\$3,000	\$800	\$2,200
District Management	\$40,000	\$10,000	\$10,000	\$0
District Engineer	\$10,000	\$2,500	\$244	\$2,256
Disclosure Report	\$6,500	\$1,625	\$1,625	(\$0)
Trustee Fees	\$3,000	\$3,000	\$3,030	(\$30)
Property Appraiser Fee	\$150	\$38	\$0	\$38
Assessment Roll	\$5,000	\$5,000	\$5,000	\$0
Auditing Services	\$4,900	\$1,225	\$0	\$1,225
Arbitrage Rebate Calculation	\$650	\$163	\$0	\$163
Public Officials Liability Insurance	\$3,007	\$3,007	\$2,694	\$313
Legal Advertising	\$3,000	\$750	\$774	(\$24)
Dues, License, & Subscriptions	\$175	\$175	\$175	\$0
Postage & Delivery	\$500	\$125	\$63	\$62
Printing & Binding	\$150	\$38	\$0	\$37
Office Supplies	\$150	\$38	\$3	\$35
ADA Website Compliance	\$2,000	\$2,000	\$1,538	\$463
Information Technology	\$1,350	\$338	\$338	\$0
Website Hosting, Maintenance, Backup (Email)	\$650	\$163	\$0	\$163
District Counsel	\$15,000	\$3,750	\$690	\$3,060
Total Administrative	\$108,182	\$36,932	\$26,974	\$9,958

Field Expenditures

Field Management	\$15,750	\$3,938	\$3,938	\$0
Utility Services- Electric	\$20,000	\$5,000	\$4,742	\$258
Utility Services- Streetlights	\$60,000	\$15,000	\$8,003	\$6,997
Street Light Repair	\$14,000	\$3,500	\$609	\$2,891
Aquatic Maintenance	\$22,368	\$5,592	\$5,592	\$0
General Liability Insurance	\$3,056	\$3,056	\$2,738	\$318
Property Insurance	\$5,021	\$5,021	\$4,593	\$428
Landscape Maintenance	\$125,000	\$31,250	\$32,150	(\$900)
Field Repairs & Maintenance	\$12,500	\$3,125	\$1,128	\$1,997
Holiday Decorations	\$3,000	\$3,000	\$1,659	\$1,341
Irrigation Maintenance	\$6,000	\$1,500	\$0	\$1,500
Landscape Enhancements & Replacement	\$35,000	\$8,750	\$750	\$8,000
Sidewalk & Pavement Management	\$1,500	\$375	\$0	\$375
Field Contingency	\$7,500	\$1,875	\$0	\$1,875
Total Field	\$330,695	\$90,982	\$65,902	\$25,079

Chapel Creek
Community Development District
General Fund
Statement of Revenues & Expenditures
For Period Ending December 31, 2022

	Adopted Budget	Prorated Budget 12/31/22	Actual 12/31/22	Variance
<u><i>Amenity Center</i></u>				
Utility Services- Electric	\$ 11,000	\$2,750	\$443	\$2,307
Utility Services- Water & Sewer	\$ 3,000	\$750	\$349	\$401
Amenity Access Management	\$ 5,000	\$1,250	\$1,250	(\$0)
Amenity Maintenance & Repair	\$ 10,000	\$2,500	\$0	\$2,500
Janitorial Services	\$ 10,000	\$2,500	\$2,100	\$400
Pool Service Contract	\$ 10,200	\$2,550	\$2,550	\$0
Security	\$ 7,500	\$1,875	\$0	\$1,875
Internet	\$ 3,000	\$750	\$534	\$216
Pest Control Services	\$ 1,000	\$250	\$160	\$90
Miscellaneous Contingency	\$ 7,500	\$1,875	\$177	\$1,698
Total Amenity Center	\$68,200	\$17,050	\$7,564	\$9,486
Total Revenues	\$536,259	\$511,111	\$511,111	\$0
Total Expenditures	\$507,077	\$144,964	\$100,440	\$44,524
Operating Income (Loss)	\$29,182	\$366,148	\$410,672	\$44,524
Other Sources/(Uses)				
Transfer Out- Capital Reserve	(\$29,182)	\$0	\$0	\$0
Total Other Sources/(Uses)	(\$29,182)	\$0	\$0	\$0
Excess Revenue/(Expenditures)	\$0	\$410,672		
Beginning Fund Balance	\$0	\$3,573		
Ending Fund Balance	\$0	\$414,245		

Chapel Creek

Community Development District

Capital Reserve Fund

Statement of Revenues & Expenditures

For Period Ending December 31, 2022

	Adopted Budget	Prorated Budget 12/31/22	Actual 12/31/22	Variance
<u>Revenues</u>				
Interfund Transfer In- General Fund	\$29,182	\$0	\$0	\$0
Total Revenues	\$29,182	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay	\$10,000	\$0	\$0	\$0
Total Expenditures	\$10,000	\$0	\$0	\$0
Excess Revenues/(Expenditures)	\$19,182		\$0	
Beginning Fund Balance	\$0		\$0	
Ending Fund Balance	\$19,182		\$0	

Chapel Creek

Community Development District

Debt Service Fund Series 2006A
Statement of Revenues & Expenditures
For Period Ending December 31, 2022

	Adopted Budget	Prorated Budget 12/31/22	Actual 12/31/22	Variance
<u>Revenues</u>				
Special Assessments	\$199,058	\$196,082	\$196,082	\$0
Other Revenue Sources	\$203,942	\$0	\$0	\$0
Special Assessments- Lot Closings	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$22,645	\$22,645
Interfund Transfer In	\$0	\$0	\$0	\$0
Total Revenues	\$403,000	\$196,082	\$218,727	\$22,645
<u>Expenditures</u>				
Legal Costs	\$0	\$0	\$26,910	(\$26,910)
Trustee Fees	\$0	\$0	\$0	\$0
Interfund Transfer Out	\$0	\$0	\$1,218	(\$1,218)
<u>Series 2006A</u>				
Interest Expense 11/1	\$116,500	\$116,500	\$116,500	\$0
Interest Expense 5/1	\$116,500	\$0	\$0	\$0
Principal Expense 5/1	\$170,000	\$0	\$0	\$0
Total Expenditures	\$403,000	\$116,500	\$144,628	(\$28,128)
Excess Revenues/(Expenditures)	\$0		\$74,098	
Beginning Fund Balance	\$0		\$3,225,099	
Ending Fund Balance	\$0		\$3,299,198	

Chapel Creek

Community Development District

Debt Service Fund Series 2021
Statement of Revenues & Expenditures
For Period Ending December 31, 2022

	Adopted Budget	Prorated Budget 12/31/22	Actual 12/31/22	Variance
<u>Revenues</u>				
Special Assessments- Direct	\$487,211	\$480,090	\$480,090	\$0
Interest Income	\$0	\$0	\$1,811	\$1,811
Interfund Transfer In	\$0	\$0	\$0	\$0
Total Revenues	\$487,211	\$480,090	\$481,901	\$1,811
<u>Expenditures</u>				
Interfund Transfer Out	\$0	\$0	\$0	\$0
<u>Series 2021</u>				
Interest Expense 11/1	\$155,669	\$155,669	\$155,669	\$0
Interest Expense 5/1	\$155,669	\$0	\$0	\$0
Principal Expense 5/1	\$175,000	\$0	\$0	\$0
Total Expenditures	\$486,338	\$155,669	\$155,669	\$0
Excess Revenues/(Expenditures)	\$874		\$326,232	
Beginning Fund Balance	\$155,759		\$400,246	
Ending Fund Balance	\$156,633		\$726,478	

Chapel Creek

Community Development District

Capital Projects Fund
Statement of Revenues & Expenditures
For Period Ending December 31, 2022

	Series 2006	Series 2021
<u>Revenues</u>		
Interest Income	\$22	\$0
Interfund Transfer In	\$1,218	\$0
Total Revenues	\$1,240	\$0
<u>Expenditures</u>		
Capital Outlay	\$0	\$0
Interfund Transfer Out	\$0	\$0
Total Expenditures	\$0	\$0
Excess Revenues/(Expenditures)	\$1,240	\$0
Beginning Fund Balance	\$3,839	\$1
Ending Fund Balance	\$5,079	\$1

Chapel Creek CDD- General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<u>Revenues</u>													
Operations and Maintenance Assessments- Tax Roll	\$0	\$323,408	\$185,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$508,742
Operations and Maintenance Assessments- Direct	\$1,269	\$1,101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,370
Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,269	\$324,509	\$185,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$511,111
<u>Administrative Expenditures</u>													
Supervisors Fees	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800
District Management	\$3,333	\$3,333	\$3,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
District Engineer	\$0	\$0	\$244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$244
Disclosure Report	\$542	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,625
Trustee Fees	\$3,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,030
Property Appraiser Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessment Roll	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Auditing Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage Rebate Calculation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Officials Liability Insurance	\$2,694	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,694
Legal Advertising	\$215	\$559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$774
Dues, License, & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Postage & Delivery	\$2	\$6	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$1	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
ADA Website Compliance	\$1,538	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,538
Information Technology	\$113	\$113	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$338
Website Hosting, Maintenance, Backup (Email)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
District Counsel	\$96	\$594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$690
Total Administrative	\$16,738	\$5,949	\$4,287	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,974
<u>Field Expenditures</u>													
Field Management	\$1,313	\$1,313	\$1,313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,938
Utility Services- Electric	\$1,416	\$1,591	\$1,735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,742
Utility Services- Streetlights	\$2,668	\$2,668	\$2,668	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,003
Street Light Repair	\$0	\$609	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$609
Aquatic Maintenance	\$1,864	\$1,864	\$1,864	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,592
General Liability Insurance	\$2,738	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,738
Property Insurance	\$4,500	\$0	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,593
Landscape Maintenance	\$11,650	\$10,250	\$10,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,150
Field Repairs & Maintenance	\$465	\$0	\$663	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,128
Holiday Decorations	\$0	\$0	\$1,659	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,659
Irrigation Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Landscape Enhancements & Replacement	\$0	\$750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750
Sidewalk & Pavement Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Field Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Field	\$26,614	\$19,045	\$20,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,902

Chapel Creek CDD- General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<u>Amenity Center</u>													
Utility Services- Electric	\$123	\$138	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$443
Utility Services- Water & Sewer	\$183	\$166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$349
Amenity Access Management	\$417	\$417	\$417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250
Amenity Maintenance & Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Janitorial Services	\$700	\$700	\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,100
Pool Service Contract	\$850	\$850	\$850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,550
Security	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Internet	\$178	\$178	\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$534
Pest Control Services	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160
Miscellaneous Contingency	\$100	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$177
Total Amenity Center	\$2,710	\$2,487	\$2,366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,564
Total Revenues	\$1,269	\$324,509	\$185,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$511,111
Total Expenditures	\$46,062	\$27,481	\$26,897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,440
Excess Revenue/(Expenditures)	(\$44,793)	\$297,028	\$158,437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$410,672

Chapel Creek

Community Development District

Long Term Debt Report

Series 2006A Special Assessment Bonds	
Interest Rate:	5.500%
Maturity Date:	5/1/2038
Reserve Fund Definition:	MADS
Reserve Fund Requirement:	\$235,267
Reserve Fund Balance:	\$235,267
Bonds outstanding -09/30/2019	\$9,065,000
Current Bonds Outstanding	\$9,065,000

Series 2021 Special Assessment Bonds	
Interest Rate:	2.5-3.550%
Maturity Date:	5/1/2052
Reserve Fund Definition:	50% MADS
Reserve Fund Requirement:	\$243,689
Reserve Fund Balance:	\$243,689
Bonds outstanding -06/30/21	\$8,730,000
Current Bonds Outstanding	\$8,730,000

Chapel Creek
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts

Gross Assessments	\$	549,429.09	\$	211,764.00	\$	518,485.50	\$	1,279,678.59
Net Assessments	\$	516,463.34	\$	199,058.16	\$	487,376.37	\$	1,202,897.87

ON ROLL ASSESSMENTS

42.93% 16.55% 40.52% 100.00%

Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	O&M Portion	2006A Debt Service	2021 Debt Service	Total
11/15/22	11/01/2022-11/07/2022	\$15,908.66	(\$305.44)	(\$636.36)	\$0.00	\$14,966.86	\$6,426.01	\$2,476.75	\$6,064.10	\$14,966.86
11/18/22	11/08/2022-11/15/2022	\$471,784.20	(\$9,058.26)	(\$18,871.54)	\$0.00	\$443,854.40	\$190,568.57	\$73,449.99	\$179,835.84	\$443,854.40
11/23/22	11/16/2022-11/18/2022	\$312,958.42	(\$6,008.79)	(\$12,518.54)	\$0.00	\$294,431.09	\$126,413.78	\$48,723.10	\$119,294.21	\$294,431.09
12/02/22	11/19/2022-11/28/2022	\$425,054.10	(\$8,161.03)	(\$17,002.53)	\$0.00	\$399,890.54	\$171,692.72	\$66,174.76	\$162,023.06	\$399,890.54
12/08/22	11/29/2022-12/04/2022	\$27,071.98	(\$519.79)	(\$1,082.91)	\$0.00	\$25,469.28	\$10,935.22	\$4,214.71	\$10,319.35	\$25,469.28
12/20/22	12/04/2022-12/15/2022	\$6,690.55	(\$128.59)	(\$260.78)	\$0.00	\$6,301.18	\$2,705.41	\$1,042.73	\$2,553.04	\$6,301.18
TOTAL		\$ 1,259,467.91	\$ (24,181.90)	\$ (50,372.66)	\$ -	\$ 1,184,913.35	\$ 508,741.71	\$ 196,082.04	\$ 480,089.60	\$ 1,184,913.35

99%

Net Percent Collected

DIRECT BILL

New Chapel Creek LLC					
			\$	1,269.08	\$ 1,269.08
Date Received	Due Date	Check Number	Net Assessed	Amount Received	O&M
9/26/22	10/1/22	3256	\$ 634.54	\$ 634.54	\$ 634.54
9/26/22	2/1/23	3256	\$ 317.27	\$ 317.27	\$ 317.27
9/26/22	5/1/23	3256	\$ 317.27	\$ 317.27	\$ 317.27
			\$ 1,269.08	\$ 1,269.08	\$ 1,269.08

Duddela Muniprasad					
			\$	1,100.67	\$ 1,100.67
Date Received	Due Date	Check Number	Net Assessed	Amount Received	O&M
11/4/22	10/1/22	183	\$ 550.34	\$ 550.34	\$ 550.34
11/4/22	2/1/23	183	\$ 275.17	\$ 275.17	\$ 275.17
11/4/22	5/1/23	183	\$ 275.17	\$ 275.17	\$ 275.17
			\$ 1,100.68	\$ 1,100.68	\$ 1,100.68