

*Schaller Preserve  
Community Development District*

*Meeting Agenda*

*May 27, 2025*

# AGENDA

# *Schaller Preserve*

## *Community Development District*

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219 E. Livingston St., Orlando, Florida 32801

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

May 20, 2025

### **Board of Supervisors Meeting Schaller Preserve Community Development District**

Dear Board Members:

A meeting of the Board of Supervisors of the **Schaller Preserve Community Development District** will be held on **Tuesday, May 27, 2025 at 12:45 PM at The Hampton Inn--Lakeland, 4420 North Socrum Loop Road, Lakeland, FL 33809**

**Zoom Link:** <https://us06web.zoom.us/j/81412639567>

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

**Meeting ID:** 814 1263 9567

Following is the advance agenda for the meeting:

### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period (Public Comments are limited to three (3) minutes each)
3. Organizational Matters
  - A. Administration of Oaths of Office to Newly Elected Board Members
  - B. Consideration of Resolution 2025-01 Canvassing and Certifying the Results of the Landowners' Election
  - C. Election of Officers
  - D. Consideration of Resolution 2025-02 Electing Officers
4. Approval of Minutes of the June 25, 2024 Board of Supervisors Meeting & November 5, 2024 Landowners' Meeting
5. Consideration of Resolution 2025-03 Approving the Proposed Fiscal Year 2025/2026 Budget and Setting the Public Hearing on the Adoption of the Fiscal Year 2025/2026 Budget (Suggested Date: August 26, 2025)
6. Consideration of Resolution 2025-04 Authorizing the Publication of Legal Advertisements and Public Notices on a Publicly Accessible Website in Polk County
7. Ratification of Audit Services Engagement Letter with Grau for Fiscal Year 2024 Audit
8. Ratification of 2025 Data Sharing and Usage Agreement with Polk County Property Appraiser
9. Ratification of 2025 Contract Agreement with Polk County Property Appraiser
10. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Ratification of Funding Requests #8 through #10
    - ii. Balance Sheet & Income Statement
    - iii. Presentation of Number of Registered Voters—0
11. Other Business
12. Supervisors Requests and Audience Comments
13. Adjournment

## SECTION III

## SECTION B

## RESOLUTION 2025-01

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SCHALLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE.**

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

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

**WHEREAS**, such landowners meeting was held at which the below recited persons were duly elected by virtue of the votes cast in their favor; and

**WHEREAS**, the Board of Supervisors of the District, by means of this Resolution, desires to canvas the votes and declare and certify the results of said election.

### **NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SCHALLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT:**

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

Debbie Mason	Seat 3	Votes 200
Andy Mason	Seat 4	Votes 200
Michele Shapiro	Seat 5	Votes 150

2. **TERMS.** In accordance with Section 190.006(2), *Florida Statutes*, and by virtue of the number of votes cast for the Supervisors, the above-named persons are declared to have been elected for the following term of office:

Debbie Mason	4 Year Term
Andy Mason	4 Year Term
Michele Shapiro	2 Year Term

3. **EFFECTIVE DATE.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 27<sup>th</sup> day of May 2025.

ATTEST:

**SCHALLER PRESERVE COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chairperson/Vice Chairperson,  
Board of Supervisors

# SECTION D



**RESOLUTION 2025-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
SCHALLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
ELECTING THE OFFICERS OF THE SCHALLER PRESERVE  
COMMUNITY DEVELOPMENT DISTRICT AND PROVIDING FOR AN  
EFFECTIVE DATE.**

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

**WHEREAS**, the Board of Supervisors of the District (“**Board**”) desires to elect the Officers of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF  
SUPERVISORS OF THE SCHALLER PRESERVE COMMUNITY  
DEVELOPMENT DISTRICT:**

**SECTION 1.** The following persons are elected to the offices shown:

Chairperson	_____
Vice Chairperson	_____
Secretary	<u>Jill Burns</u>
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	<u>George Flint</u>

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

**PASSED AND ADOPTED** this 27<sup>th</sup> day of May 2025.

ATTEST:

**SCHALLER PRESERVE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson/Vice Chairperson,  
Board of Supervisors

# MINUTES

**MINUTES OF MEETING  
SCHALLER PRESERVE  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Schaller Preserve Community Development District was held on **Tuesday, June 25, 2024** at 12:53 p.m. at The Hampton Inn Lakeland, 4420 N. Socrum Loop Road, Lakeland, Florida.

Present and constituting a quorum were:

Scott Shapiro	Chairman
Mike Seney	Vice-Chairman
Michele Shapiro	Assistant Secretary

Also, present were:

Monica Virgen	District Manager, GMS
Grace Kobitter	District Counsel, Kilinski Van Wyk
Allen Bailey	Field Staff, GMS

*The following is a summary of the discussions and actions taken at the June 25, 2024 Schaller Preserve Community Development District's Regular Board of Supervisor's Meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Virgen called the meeting to order at 12:53 p.m. Three Supervisors were in attendance at the meeting constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There being no public comments, the next item followed.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the April 23, 2024  
Board of Supervisors Meeting**

Ms. Virgen presented the minutes of the April 23, 2024 Board of Supervisors meeting. She asked for any comments, corrections, or changes. The Board had no changes.

On MOTION by Mr. Shapiro, seconded by Mr. Seney, with all in favor, Minutes of the April 23, 2024 Board of Supervisors, were approved.

**FOURTH ORDER OF BUSINESS**

**Public Hearing**

**A. Public Hearing on the Adoption of the Fiscal Year 2024/2025 Budget**

**i. Confirmation of Notice of Public Hearing**

**ii. Open Public Hearing**

Ms. Virgen asked for a motion to open the public hearing.

On MOTION by Mr. Shapiro, seconded by Mr. Seney, with all in favor, Opening the Public Hearing, was approved.

**iii. Public Comment**

Ms. Virgen asked for any public comment to the Board of Supervisors regarding the budget. There were no public comments.

**iv. Close Public Hearing**

Ms. Virgen asked to close the public hearing.

On MOTION by Mr. Shapiro, seconded by Mr. Seney, with all in favor, Closing the Public Hearing, was approved.

**v. Board Discussion**

Ms. Virgen stated the budget included in the agenda package is the same as the current year's budget. She noted it would be developer funded as incurred. She asked for any questions regarding the current budget. There were no questions regarding the current budget.

**vi. Consideration of Resolution 2024-04 Adopting the District's Fiscal Year 2024/2025 Budget and Appropriating Funds**

Ms. Virgen presented Resolution 2024-04 to the Board of Supervisors.

On MOTION by Mr. Shapiro, seconded by Mr. Seney, with all in favor, Resolution 2024-04 Adopting the District's Fiscal Year 2024/2025 Budget and Appropriating Funds, was approved.

**vii. Consideration of Fiscal Year 2024/2025 Developer Funding Agreement**

Ms. Virgen stated this agreement is with Brooklane Development, LLC. She explained that this entity will fund the operation and maintenance assessments based on the budget that the Board just approved as needed. Mr. Shapiro noted the only change was that was not the correct entity. The correct entity is Saddle Creek Road Investors LLC. He stated Saddle Creek Road Investors LLC is the current owner of the property.

On MOTION by Mr. Shapiro, seconded by Ms. Michele Shapiro, with all in favor, the Fiscal Year 2024/2025 Developer Funding Agreement, was approved as amended.

**FIFTH ORDER OF BUSINESS****Consideration of Resolution 2024-05  
Designation of a Regular Monthly Meeting  
Date, Time, and Location for Fiscal Year 2025**

Ms. Virgen presented Resolution 2024-05 to the Board of Supervisors. She stated the proposed date and time is the fourth Tuesday at 12:45 p.m. and it's consistent with their current meeting schedule.

On MOTION by Mr. Shapiro, seconded by Ms. Michele Shapiro, with all in favor, Resolution 2024-05 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2025, was approved.

**SIXTH ORDER OF BUSINESS****Discussion Regarding the Adoption of District  
Goals and Objectives**

Ms. Virgen explained this item is a new statutory requirement for Special Districts to approve annual goals and objectives. They need to complete this requirement by October 1 of this year. She further explained that given the short turnaround time, they put together a standard set of goals and objectives based on the statutory requirements. The goals and objectives were presented to the Board and are included in the agenda package for review.

On MOTION by Mr. Shapiro, seconded by Mr. Seney, with all in favor, the Adoption of District Goals and Objectives, was approved.

**SEVENTH ORDER OF BUSINESS****Presentation of Fiscal Year 2023 Audit Report**

Ms. Virgen presented the Fiscal Year 2023 audit report to the Board of Supervisors. She explained that this audit report is provided by Grau & Associates. She noted that this was a clean audit and there were no recommendations.

On MOTION by Mr. Shapiro, seconded by Mr. Seney, with all in favor, Accepting the Fiscal Year 2023 Audit Report, was approved.

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

Ms. Kobitter reminded the Board of Supervisors of the four hours of ethics training due by December 31, 2024 as well as the deadline for filing the Form 1 is July 1, 2024.

**B. Engineer**

There being no comments, the next item followed.

**C. District Manager's Report****i. Ratification of Funding Request #7**

Ms. Virgen noted Funding Request #7 has been paid.

On MOTION by Mr. Shapiro, seconded by Mr. Seney, with all in favor, Funding Request #7, was ratified.

**ii. Balance Sheet & Income Statement**

Ms. Virgen presented the financial statements and noted that no action was required.

**NINTH ORDER OF BUSINESS****Other Business**

There being no comments, the next item followed.

**TENTH ORDER OF BUSINESS****Supervisors Requests and Audience Comments**

There being no comments, the next item followed.

**ELEVENTH ORDER OF BUSINESS****Adjournment**

On MOTION by Mr. Shapiro, seconded by Mr. Seney, with all in favor, the meeting was adjourned at 2:10 p.m.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

**MINUTES OF MEETING  
SCHALLER PRESERVE  
COMMUNITY DEVELOPMENT DISTRICT**

The Landowners' meeting and Election of the Board of Supervisors of the Schaller Preserve Community Development District was held on **Tuesday, November 5, 2024**, at 1:42 p.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida

Present were:

Jill Burns

**FIRST ORDER OF BUSINESS**

**Determination of Number of Voting Units  
Represented**

Ms. Burns stated she was the proxy holder on behalf of Saddle Creek Road Investors, LLC, which owns 203 acres within the community authorizing 203 votes for each of the three seats up for election.

**SECOND ORDER OF BUSINESS**

**Call to Order**

Ms. Burns called the meeting to order and called the roll.

**THIRD ORDER OF BUSINESS**

**Election of Chairman for the Purpose of  
Conducting the Landowners' Meeting**

Ms. Burns was elected Chairman for the purpose of conducting the Landowners' meeting.

**FOURTH ORDER OF BUSINESS**

**Nominations for the Positions of  
Supervisor**

Ms. Burns nominated Debbie Mason to Seat #3, Andy Mason to Seat #4, and Michele Shapiro to Seat #5.

**FIFTH ORDER OF BUSINESS**

**Casting of Ballots**

Ms. Burns stated 200 votes were cast for Debbie Mason, 200 votes were cast for Andy Mason, and 150 votes were cast for Michele Shapiro.



**SIXTH ORDER OF BUSINESS**

**Ballot Tabulation**

Ms. Burns stated Debbie Mason and Andy Mason will serve four-year terms and Michele Shapiro will serve a two-year term.

**SEVENTH ORDER OF BUSINESS**

**Landowners' Questions and Comments**

There being no questions or comments, the next item followed.

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

Ms. Burns adjourned the meeting.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION V

## RESOLUTION 2025-03

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SCHALLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2026 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to June 15, 2025, prepared and submitted to the Board of Supervisors (“**Board**”) of the Schaller Preserve Community Development District (“**District**”) a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”); and

**WHEREAS**, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SCHALLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT:**

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2026 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE:	Tuesday, August 26, 2025
HOUR:	12:30 P.M.
LOCATION:	Hampton Inn – Lakeland 4420 North Socrum Loop Road Lakeland, FL 33809

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Polk County at least sixty (60) days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two (2) days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least forty-five (45) days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 27<sup>TH</sup> DAY OF MAY 2025.**

ATTEST:

**SCHALLER PRESERVE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

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

**Exhibit A:** Proposed Budget for Fiscal Year 2026

**Exhibit A**  
**Proposed Budget for Fiscal Year 2026**

***Schaller Preserve***  
***Community Development District***

***Proposed Budget***  
***FY2026***



# Table of Contents

**1** General Fund

**2-4** General Fund Narrative

**Schaller Preserve**  
**Community Development District**  
**Adopted Budget**  
**General Fund**

Description	Adopted Budget FY2025	Actuals Thru 4/30/25	Projected Next 5 Months	Projected Thru 9/30/25	Proposed Budget FY2026
<b><u>Revenues</u></b>					
Developer Contributions	\$ 183,850	\$ 6,000	\$ 67,221	\$ 73,221	\$ 386,752
<b>Total Revenues</b>	<b>\$ 183,850</b>	<b>\$ 6,000</b>	<b>\$ 67,221</b>	<b>\$ 73,221</b>	<b>\$ 386,752</b>
<b><u>Expenditures</u></b>					
<b><u>General &amp; Administrative</u></b>					
Supervisor Fees	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000
FICA Expenses	\$ -	\$ -	\$ -	\$ -	\$ 918
Engineering	\$ 15,000	\$ -	\$ 6,250	\$ 6,250	\$ 15,000
Attorney	\$ 25,000	\$ 1,637	\$ 10,417	\$ 12,054	\$ 25,000
Annual Audit	\$ 4,000	\$ 3,000	\$ -	\$ 3,000	\$ 4,000
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Trustee Fees	\$ 4,100	\$ -	\$ -	\$ -	\$ 4,500
Management Fees	\$ 37,500	\$ -	\$ 15,625	\$ 15,625	\$ 37,500
Information Technology	\$ 1,800	\$ -	\$ 750	\$ 750	\$ 1,800
Website Maintenance	\$ 1,200	\$ -	\$ 500	\$ 500	\$ 1,200
Postage & Delivery	\$ 1,000	\$ -	\$ 417	\$ 417	\$ 1,000
Insurance	\$ 5,000	\$ 5,408	\$ -	\$ 5,408	\$ 6,584
Copies	\$ 1,000	\$ -	\$ 417	\$ 417	\$ 1,000
Legal Advertising	\$ 10,000	\$ 992	\$ 4,167	\$ 5,159	\$ 10,000
Other Current Charges	\$ 5,000	\$ 290	\$ 2,083	\$ 2,373	\$ 5,000
Office Supplies	\$ 625	\$ -	\$ 260	\$ 260	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total General &amp; Administrative:</b>	<b>\$ 133,850</b>	<b>\$ 11,502</b>	<b>\$ 40,885</b>	<b>\$ 52,387</b>	<b>\$ 136,752</b>
<b><u>Operations &amp; Maintenance</u></b>					
Field Contingency	\$ 50,000	\$ -	\$ 20,833	\$ 20,833	\$ 250,000
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 20,833</b>	<b>\$ 20,833</b>	<b>\$ 250,000</b>
<b>Total Expenditures</b>	<b>\$ 183,850</b>	<b>\$ 11,502</b>	<b>\$ 61,719</b>	<b>\$ 73,221</b>	<b>\$ 386,752</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ (5,502)</b>	<b>\$ 5,502</b>	<b>\$ -</b>	<b>\$ -</b>



# Schaller Preserve

## Community Development District

### General Fund Narrative

#### **Revenues:**

##### *Developer Contributions*

The District will enter into a funding agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

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#### **Expenditures:**

##### **General & Administrative:**

##### *Supervisor Fees*

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

##### *FICA Expenses*

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

##### *Engineering*

The District's engineer will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

##### *Attorney*

The District's legal counsel will be providing general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

##### *Annual Audit*

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

##### *Assessment Administration*

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

##### *Arbitrage*

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on an anticipated bond issuance.

# **Schaller Preserve**

## **Community Development District**

### **General Fund Narrative**

#### Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon an anticipated bond issuance.

#### Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

#### Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

#### Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

#### Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

#### Telephone

Telephone and fax machine.

#### Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

#### Insurance

The District's general liability and public official's liability insurance coverages.

#### Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

#### Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

**Schaller Preserve**  
**Community Development District**  
**General Fund Narrative**

*Other Current Charges*

Bank charges and any other miscellaneous expenses incurred during the year.

*Office Supplies*

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

*Dues, Licenses & Subscriptions*

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

**Operations & Maintenance:**

*Field Contingency*

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

## SECTION VI

## RESOLUTION 2025-04

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF SCHALLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE PUBLICATION OF LEGAL ADVERTISEMENTS AND PUBLIC NOTICES ON A PUBLICLY ACCESSIBLE WEBSITE; GRANTING THE AUTHORITY TO EXECUTE A PARTICIPATION AGREEMENT WITH POLK COUNTY; APPROVING THE FORM OF GOVERNMENT AGENCY ORDER; PROVIDING FOR NOTICE OF THE USE OF PUBLICLY ACCESSIBLE WEBSITE; AUTHORIZING THE DISTRICT MANAGER TO TAKE ALL ACTIONS NECESSARY TO COMPLY WITH CHAPTER 50, FLORIDA STATUTES AND POLK COUNTY ORDINANCE 2024-041 AND IMPLEMENTING RESOLUTIONS; PROVIDING FOR CONFLICTING PROVISIONS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Schaller Preserve Community Development District (“**District**”) is a local unit of special purpose government<sup>1</sup> created and existing pursuant to Chapter 190, *Florida Statutes*, and situated within Polk County, Florida; and

**WHEREAS**, the District is a political subdivision of the State of Florida and a “governmental agency” as that term is defined in Section 1.01(8) and Section 50.0311, *Florida Statutes*; and

**WHEREAS**, Chapter 50, *Florida Statutes*, provides that a governmental agency may publish certain statutorily required legal advertisements, publications and notices on a Publicly Accessible Website, as defined below, if the cost of publication is less than the cost of publication in a newspaper; and

**WHEREAS**, the District’s Board of Supervisors has determined that the cost of publication of legally required advertisements and public notices on the Polk County Publicly Accessible Website is less than the cost of publishing advertisements and public notices in a newspaper; and

**WHEREAS**, Polk County, Florida has adopted Ordinance 2024-041 and Resolutions 24-124 and 24-125 (“**County Regulations**”), designating the Publicly Accessible Website of URL <http://polkcounty.column.us/search> (“**Publicly Accessible Website**”) for the publication of Legal Notices and Advertisements, such Ordinance and Resolutions are hereby adopted by this reference as if fully set forth herein; and

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<sup>1</sup> Section 190.003(6), *Florida Statutes*.

**WHEREAS**, Polk County Resolution 2024-124 also designates the Publicly Accessible Website for the use of governmental agencies within Polk County; and

**WHEREAS**, the District desires to publish all legal advertisements and public notices on the Publicly Accessible Website to the extent authorized by law; and

**WHEREAS**, the District's Board of Supervisors finds that granting to the District Manager and the Chairman the authority to enter into the Participation Agreement and the Government Agency Order in the substantial form as set forth in **Composite Exhibit A**, attached hereto and incorporated by this reference, is in the best interests of the District.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SCHALLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT:**

**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.

**2. AUTHORIZATION.** The District hereby authorizes the use of the Publicly Accessible Website, as allowed by law, to be used for the publication of legal advertisements and public notices.

**3. DELEGATION OF AUTHORITY.** The District Manager and the Chairman are hereby authorized to sign, accept or execute a Participation Agreement and Government Agency Order in substantially the form attached hereto as **Composite Exhibit A**.

**4. PUBLICATION OF NOTICE AND REGISTRY.** The District Manager shall cause notice of the use of the Publicly Accessible Website for legal advertisements and public notices to be published annually in a newspaper of general circulation within the jurisdiction of the District and to maintain a registry of property owners and residents as set forth in Section 50.0311(6), *Florida Statutes*.

**5. AUTHORIZATION.** The District Manager is hereby authorized to take all actions necessary to provide for the implementation of this Resolution and comply with the specific requirements of Section 50.0311, *Florida Statutes*, and the County Regulations.

**6. CONFLICTING PROVISIONS.** All District Rules, Policies or Resolutions in conflict with this Resolution are hereby suspended.

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

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

**PASSED AND ADOPTED THIS 27<sup>th</sup> DAY OF MAY 2025.**

**SCHALLER PRESERVE COMMUNITY  
DEVELOPMENT DISTRICT**

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Chair / Vice Chair, Board of Supervisors

Print Name: \_\_\_\_\_

**Composite Exhibit A**

Governmental Agency Order

D-R Media and Investments, LLC Publicly Accessible Website Agreement

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This Order is between County/[Governmental Agency] ("County")/("Governmental Agency") and D-R Media and Investments, LLC ("Contractor" or "D-R Media") pursuant to Contractor's Agreement with Polk County. Contractor affirms that the representations and warranties in the Agreement are true and correct as of the date this Order is executed by Contractor. In the event of any inconsistency between this Order and the Agreement, the provisions of the Agreement shall govern and control.

Services to be provided pursuant to this Order:

[COMPOSE SIMPLE SUMMARY INCLUDING GO-LIVE DATE]

The time period for this Order, unless otherwise extended or terminated by either party, is as follows: .....

Contractor shall provide notices on the Publicly Accessible Website at no charge to the County/Governmental Agency as provided in the Agreement.

**Additional Terms:**

- a. **Form of Notice.** County/Governmental Agency shall comply with all applicable requirements, obligations, duties, and procedures set forth in Chapter 50, Florida Statutes ("Notice Requirements"), as may be amended from time to time, relating to any Notices published on the Website. County/Governmental Agency shall be solely responsible for compliance with the Notice Requirements.
- b. **Sovereign Immunity.** Nothing contained in this Agreement shall be deemed a waiver, expressed or implied, of the County/Governmental Agency's sovereign immunity or an increase in the limits of liability pursuant to Section 768.28, Florida Statutes, regardless of whether any such obligations are based in tort, contract, statute, strict



liability, negligence, product liability or otherwise nor shall anything included herein be construed as consent by County/Governmental Agency to be sued by a third party in any matter arising out of this Order.

c. Notices. Parties shall ensure any Notices are provided in accordance with the "Notices" section of the Agreement at the address for Contractor listed in the Agreement and the address for County/Governmental Agency listed in the Participation Agreement.

d. Public Records. The provisions of Section 119.0701 are hereby incorporated as if fully set forth herein. Governmental Agency's public records custodian is as follows:

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Warranties and Disclaimer.

a. Each person signing this Order, represents and warrants that they are duly authorized and have legal capacity to execute and bind the respective party to the terms and conditions of this Order. Each party represents and warrants to the other that the execution and delivery of the Order and the performance of such Party's obligations thereunder have been duly authorized and that this Order is a valid and legal agreement binding on such Party and enforceable in accordance with its terms.

b. D-R Media warrants that the Services will perform substantially in accordance with the Agreement, documentation, and marketing proposals, and free of any material defect. D-R Media warrants to the Governmental Agency that, upon notice given to D-R Media of any defect in design or fault or improper workmanship, D-R Media shall remedy any such defect. D-R Media makes no warranty regarding, and will have no responsibility for, any claim arising out of: (i) a modification of the Services made by anyone other than D-R Media, even in a situation where D-R Media approves of such modification in writing; or (ii) use of the Services in combination with a third-party service, web hosting service, or server not authorized by D-R Media.

c. EXCEPT FOR THE EXPRESS WARRANTIES IN THE AGREEMENT AND THIS ORDER, D-R MEDIA HEREBY DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS, IMPLIED, STATUTORY OR OTHERWISE, INCLUDING ANY IMPLIED WARRANTY OF

MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR ARISING FROM A PRIOR COURSE OF DEALING.

d. EACH PROVISION OF THIS ORDER THAT PROVIDES FOR A LIMITATION OF LIABILITY, DISCLAIMER OF WARRANTIES, OR EXCLUSION OF DAMAGES IS TO ALLOCATE THE RISKS OF THIS ORDER BETWEEN THE PARTIES. THIS ALLOCATION IS REFLECTED IN THE PRICING OFFERED BY D-R MEDIA TO GOVERNMENTAL AGENCY AND IS AN ESSENTIAL ELEMENT OF THE BASIS OF THE BARGAIN BETWEEN THE PARTIES. EACH OF THESE PROVISIONS IS SEVERABLE AND INDEPENDENT OF ALL OTHER PROVISIONS OF THIS ORDER.

Ownership and Content Responsibility.

a. Upon completion of the Initial Implementation and go-live date, County/Governmental Agency shall assume full responsibility for County/Governmental Agency Content maintenance and administration. County/Governmental Agency, not D- R Media, shall have sole responsibility for the accuracy, quality, integrity, legality, reliability, appropriateness, and intellectual property ownership or right to use of all Governmental Agency Content.

b. At any time during the term of the applicable Order, County/Governmental Agency shall have the ability to download the County/Governmental Agency Content and export the County/Governmental Agency data through the Services.

Responsibilities of the Parties.

a. D-R Media will not be liable for any failure of performance that is caused by or the result of any act or omission by Governmental Agency or any entity employed/contracted on the Governmental Agency's behalf.

b. County/Governmental Agency shall be responsible for all activity that occurs under County/Governmental Agency's accounts by or on behalf of County/Governmental Agency. County/Governmental Agency agrees to (a) be solely responsible for all designated and authorized individuals chosen by Governmental Agency ("User") activity, which must be in accordance with this Order; (b) be solely responsible for County/Governmental Agency content and data; (c) obtain and maintain during the term

all necessary consents, agreements and approvals from end-users, individuals, or any other third parties for all actual or intended uses of information, data, or other content County/Governmental Agency will use in connection with the Services; (d) use commercially reasonable efforts to prevent unauthorized access to, or use of, any User's log-in information and the Services, and notify D-R Media promptly of any known unauthorized access or use of the foregoing; and (e) use the Services only in accordance with applicable laws and regulations.

c. The Parties shall comply with all applicable local, state, and federal laws, treaties, regulations, and conventions in connection with its use and provision of any of the Services or D-R Media Property.

d. In the event of a security breach at the sole fault of the negligence, malicious actions, omissions, or misconduct of D-R Media, D-R Media, as the data custodian, shall comply will all remediation efforts as required by applicable federal and state law.

*(Signatures appear on the following page.)*

IN WITNESS WHEREOF, the Parties hereto have made and executed this Order,  
effective as of the date the last party signs this Order.

ATTEST:

By: SCHALLER PRESERVE COMMUNITY  
DEVELOPMENT DISTRICT

---

CITY CLERK

---

Print Name

**Contractor**

---

Signature

---

Print/Type Name

---

Title

## **Form Participation Agreement for Publication of Legal Notices on County Designated Publicly Accessible Website**

This Form Participation Agreement ("Participation Agreement") is made and entered into by and between Polk County, a political subdivision of the State of Florida ("County"), and Schaller Preserve Community Development District, a local government existing under the laws of the State of Florida ("Local Government") (each a "Party," and collectively, the "Parties").

### **RECITALS**

**A.** During the 2022 legislative session, the Florida Legislature enacted House Bill 7049, which created Section 50.0311, *Florida Statutes*.

**B.** Effective January 1, 2023, Section 50.0311, *Florida Statutes*, authorizes a local governmental agency to publish legal notices under specified conditions on a publicly accessible website, owned or designated by the applicable county, instead of in a print newspaper.

**C.** Local Government represents that it is a governmental agency as defined in Section 50.0311, *Florida Statutes*. Local Government desires to utilize County's designated publicly accessible website for certain required notices and advertisements.

**D.** Pursuant to Section 50.0311, *Florida Statutes*, County designated the website operated by D-R Media ("Website") as County's publicly accessible website for publication of notices and advertisements ("Publications").

**NOW, THEREFORE**, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

**1.** Recitals. The truth and accuracy of each clause set forth above is acknowledged by the Parties.

**2.** Designation of Website. County has entered into an agreement with Website ("Website Contract") for Publications. County may at any time, upon at least ninety (90) days prior to written notice to Local Government in accordance with the Notices section of this Participation Agreement, designate a different entity as County's publicly accessible website pursuant to Section 50.0311, *Florida Statutes*. Parties shall consider any such new designation as automatically effective upon the date stated in County's notice without the need for an amendment to this Participation Agreement, and upon the effective date the new website shall be the

"Website" for purposes of this Participation Agreement.

3. Utilization of Website. Local Government may utilize the Website for its Publications if and to the extent it elects to do so. Nothing in this Participation Agreement obligates Local Government to utilize the Website for any Publication. However, any utilization of Website by Local Government for Publications pursuant to Section 50.0311, *Florida Statutes*, shall be obtained exclusively through the Website Contract and not through any other contract or procurement method. Local Government agrees that no other website is County's designated publicly accessible website, and Local Government agrees it may not take any action to challenge or otherwise attempt to disqualify the designation of Website (or any substitute website pursuant to Section 2 above) as the properly designated website of County pursuant to Section 50.0311, *Florida Statutes*.

4. Term. The term of this Participation Agreement shall commence upon the date it is fully executed by the Parties ("Effective Date") and shall continue until terminated by either Party as otherwise provided herein.

5. Compliance with Notice Requirements. For the duration of this Participation Agreement, Local Government shall comply with all applicable requirements, obligations, duties, and procedures set forth in Chapter 50, Florida Statutes ("Notice Requirements"), as may be amended from time to time, relating to any Publications published on the Website. County shall have no responsibility for ensuring that Local Government, the Website, or the Publications comply with the Notice Requirements or any other applicable law, rule, or regulation.

6. County Actions are Ministerial. Local Government acknowledges that any and all Publications of Local Government are prepared by Local Government and not by County. Local Government shall construe any and all actions of County in conjunction with, or relating to, the designation of the Website for use by Local Government as, purely ministerial acts.

7. Costs and Payment. Local Government shall be solely responsible for the timely payment of all fees and costs associated with its Publications and use of the Website. Local Government shall utilize the Website Contract to obtain from Website any applicable services Local Government requires relating to Publications and shall pay Website directly for all such services provided in connection with Publications. Additionally, Local Government shall be

solely responsible for payment of any and all mailing costs or other costs associated with the Publications or otherwise incurred relating to the Publications pursuant to Chapter 50, Florida Statutes, including without limitation Section 50.0311(6), *Florida Statutes*. County shall not be responsible for any fees or costs associated with: (a) use of the Website by Local Government; (b) any Publication; or (c) compliance with Chapter 50, Florida Statutes. Local Government recognizes and agrees that if Local Government fails to timely pay Website, then Website may terminate Local Government's access to the Website, and County shall have no liability to Local Government for such termination or lack of access, or any subsequent costs which Local Government might incur due to such termination or lack of access. Likewise, Local Government acknowledges that County has no control over payment processing services.

**8. Sovereign Immunity.** Except to the extent sovereign immunity may be deemed waived by entering into this Participation Agreement, nothing herein is intended to serve as a waiver of sovereign immunity by either Party nor shall anything included herein be construed as consent by either Party to be sued by a third party in any matter arising out of this Participation Agreement.

**9. Indemnification.** Local Government shall indemnify and hold harmless County and all of County's current, past, and future officers, agents, and employees (collectively, "Indemnified Party") from and against any and all causes of action, demands, claims, losses, liabilities, and expenditures of any kind, including attorneys' fees, court costs, and expenses, including through the conclusion of any appellate proceedings, raised or asserted by any person or entity not a party to this Participation Agreement, and caused or alleged to be caused, in whole or in part, by any breach of this Participation Agreement by Local Government, or any intentional, reckless, or negligent act or omission of Local Government, its officers, employees, or agents, arising from, relating to, or in connection with this Participation Agreement or any Publication. The obligations of this section shall survive the expiration or earlier termination of this Participation Agreement.

**10. Termination.**

**10.1 Termination without cause.** Either Party may terminate this Participation Agreement without cause upon at least ninety (90) days' prior written notice to the other Party.

10.2 Termination with cause. If the Party in breach has not corrected the breach within thirty (30) days after receipt of written notice from the aggrieved Party identifying the breach, then the aggrieved Party may terminate this Participation Agreement for cause.

10.3 Automatic Termination. If the publication of electronic notices is determined to be illegal by a court of competent jurisdiction, or if the Florida Legislature modifies Florida law to prohibit utilization of County's designated publicly accessible website for Publications, then this Participation Agreement will be deemed automatically terminated upon such finding becoming final or such law becoming effective, as applicable.

**11** Notices. In order for a notice to a Party to be effective under this Participation Agreement, notice must be sent via U.S. first-class mail, with a contemporaneous copy sent via e-mail, to the addresses listed below and shall be effective upon mailing. The addresses for notice shall remain as set forth herein unless and until changed by providing notice of such change in accordance with the provisions of this section.

**FOR COUNTY:**

County Manager  
Polk County Board of County Commissioners  
P.O. Box 9005  
Bartow, Florida 33830

With a copy to:

County Attorney  
Polk County Board of County Commissioners  
P.O. Box 9005, Drawer AT01  
Bartow, Florida 33830

**FOR LOCAL GOVERNMENT:**



Schaller Preserve Community Development District  
Attn: District Manager  
219 E. Livingston Street  
Orlando, Florida 32801

12. Prior Agreements. Parties shall consider this Participation Agreement as representing the final and complete understanding of the subject matter of this Participation Agreement and supersedes all prior and contemporaneous negotiations and discussions regarding same. All commitments, agreements, and understandings of the Parties concerning the subject matter of this Participation Agreement are contained herein.

13. Assignment. Neither this Participation Agreement nor any term or provision hereof or right hereunder may be assignable by either Party without the prior written consent of the other Party. Any assignment, transfer, encumbrance, or subcontract in violation of this section shall be void and ineffective.

14. Interpretation. The headings contained in this Participation Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation of this Participation Agreement. All personal pronouns used in this Participation Agreement shall include any other gender, and the singular shall include the plural, and vice versa, unless the context otherwise requires. Terms such as "herein" refer to this Participation Agreement as a whole and not to any particular sentence, paragraph, or section where they appear, unless the context otherwise requires. Whenever reference is made to a section or article of this Participation Agreement, such reference is to the section or article as a whole, including all of the subsections of such section, unless the reference is made to a particular subsection or subparagraph of such section or article.

15. Third-Party Beneficiaries. Neither Local Government nor County intends to directly or substantially benefit a third party by this Participation Agreement. Therefore, the Parties acknowledge that there are no third-party beneficiaries to this Participation Agreement and that no third party shall be entitled to assert a right or claim against either of them based upon this Participation Agreement.

16. Law. Jurisdiction. Venue. Waiver of Jury Trial. This Participation Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. The exclusive venue for any lawsuit arising from, related to, or in connection with this Participation Agreement shall be in the state courts of the Tenth Judicial Circuit in and for Polk County, Florida. If any claim arising from, related to, or in connection with this Participation Agreement must be litigated in federal court, then the exclusive venue for any such lawsuit shall be in the United States District Court, or the United States Bankruptcy Court, for the Middle District of Florida. EACH PARTY EXPRESSLY, VOLUNTARILY, INTENTIONALLY, IRREVOCABLY, AND KNOWINGLY WAIVES ANY RIGHTS IT MAY HAVE TO A TRIAL BY JURY OF ANY CIVIL LITIGATION RELATED TO THIS PARTICIPATION AGREEMENT.

17. Amendments. No modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document prepared with the same or similar formality as this Participation Agreement and executed on behalf of County and Local Government, respectively, by persons authorized to execute same on their behalf.

18. Representation of Authority. Each individual executing this Participation Agreement on behalf of a Party represents and warrants that they are, on the date they sign this Participation Agreement, duly authorized by all necessary and appropriate action to execute this Participation Agreement on behalf of such Party and that they do so with full legal authority.

19. Counterparts and Multiple Originals. This Participation Agreement may be executed in multiple originals, and may be executed in counterparts, whether signed physically or electronically, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same Participation Agreement.

20. Materiality and Waiver or Breach. Each requirement, duty, and obligation set forth herein was bargained for at arm's-length. Each requirement, duty, and obligation set forth herein is substantial and important to the formation of this Participation Agreement, and each is, therefore, a material term. Any Party's failure to enforce any provision of this Participation Agreement shall not be deemed a waiver of such provision or modification of this

Participation Agreement. A waiver of any breach of a provision of this Participation Agreement shall not be deemed a waiver of any subsequent breach and shall not be construed to be a modification of the terms of this Participation Agreement. For a waiver to be effective, any waiver must be in writing signed by an authorized signatory of the Party granting the waiver.

**21.**      Compliance with Laws. Each Party shall comply with all applicable federal, state, and local laws, codes, ordinances, rules, and regulations in performing its duties, responsibilities, and obligations pursuant to this Participation Agreement.

*(Remainder of this page intentionally left blank.)*

**IN WITNESS WHEREOF**, the Parties have signed this Agreement and through their duly authorized signatories on the dates noted below their names.

ATTEST:

Stacy M. Butterfield  
Clerk to the Board

POLK COUNTY

a political subdivision of the State of Florida

By: \_\_\_\_\_  
Deputy Clerk

By: \_\_\_\_\_  
County Manager

Date:  
\_\_\_\_\_

ATTEST:

SCHALLER PRESERVE COMMUNITY  
DEVELOPMENT DISTRICT

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Signature

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Signature

---

Print Name

---

Print Name

---

Title

---

Title

## SECTION VII



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

September 9, 2024

Board of Supervisors  
Schaller Preserve Community Development District  
219 East Livingston Street  
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Schaller Preserve Community Development District, Polk County, Florida ("the District") for the fiscal year ended September 30, 2024. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Schaller Preserve Community Development District as of and for the fiscal year ended September 30, 2024. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2024 audit.

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

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

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

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

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

## Audit Objectives

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

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

**Examination Objective**

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

**Other Services**

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

**Management Responsibilities**

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

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

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

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

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

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

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



**Audit Procedures—General**

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

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

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

**Audit Procedures—Internal Control**

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

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

**Audit Procedures—Compliance**

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

**Engagement Administration, Fees, and Other**

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

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

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

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

Our fee for these services will not exceed \$3,000 for the September 30, 2024 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued. This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

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

All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2024 must be provided to us no later than March 1, 2025, in order for us to complete the engagement by June 1, 2025.

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

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates

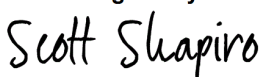


Antonio J. Grau

RESPONSE:

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

DocuSigned by:



By: E20F905D8C5D410...

Title: Chairman

Date: 9/28/2024



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



Peer Review  
Program

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

**March 17, 2023**

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

**Dear Antonio Grau:**

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

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

**Peer Review Team**  
**FICPA Peer Review Committee**

**850.224.2727, x5957**

**cc: Daniel Hevia, Racquel McIntosh**

**Firm Number: 900004390114**

**Review Number: 594791**

## SECTION VIII



## POLK COUNTY PROPERTY APPRAISER 2025 Data Sharing and Usage Agreement

Revised 01/2025  
ADA Compliant

This Data Sharing and Usage Agreement, hereinafter referred to as “**Agreement**,” establishes the terms and conditions under which the Schaller Preserve Community Development District hereinafter referred to as “**agency**,” can acquire and use Polk County Property Appraiser data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

In accordance with the terms and conditions of this Agreement, the agency agrees to protect confidential data in accordance with [FS 282.3185](#) and [FS 501.171](#) and adhere to the standards set forth within these statutes.

***For the purposes of this Agreement, all data is provided. It is the responsibility of the agency to apply all statutory guidelines relative to confidentiality and personal identifying information.***

The confidentiality of personal identifying information including: names, mailing address and OR Book and Pages pertaining to parcels owned by individuals that have received exempt / confidential status, hereinafter referred to as “**confidential data**,” will be protected as follows:

1. The **agency** will not release **confidential data** that may reveal identifying information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the **confidential data** in the results of data analysis (including maps) in any manner that would reveal personal identifying information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all state laws and regulations governing the confidentiality and exempt status of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to **confidential data** is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to **confidential data** is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying information is released.
6. The **agency** agrees to comply with all regulations for the security of confidential personal information as defined in [FS 501.171](#).
7. The **agency**, when defined as “local government” by [FS 282.3185](#), is required to adhere to all cybersecurity guidelines when in possession of data provided or obtained from the Polk County Property Appraiser.

The term of this Agreement shall commence on **January 1, 2025**, and shall run until **December 31, 2025**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually to ensure all responsible parties are aware of and maintain the terms and conditions of this Data Sharing and Usage Agreement.

In witness of their agreement to the terms above, the parties or their authorized agents hereby affix their signatures.

### POLK COUNTY PROPERTY APPRAISER

Signature: Neil Combee  
 Print: Neil Combee  
 Title: Polk County Property Appraiser  
 Date: January 7, 2025

Agency: Schaller Preserve Community Development Dis  
 Signature: Jill Burns  
 Print: 0CDADF4CFD22489... Jill Burns  
 Title: District Manager  
 Date: 3/14/2025

Please email the signed agreement to [pataxroll@polk-county.net](mailto:pataxroll@polk-county.net).

## SECTION IX

# CONTRACT AGREEMENT

This Agreement made and entered into on Monday, January 13, 2025 by and between the Schaller Preserve Community Development District, a local unit of special purpose government of the State of Florida hereinafter referred to as the 'Special District', and Neil Combee, Polk County Property Appraiser, a Constitutional Officer of the State of Florida, whose address is 255 North Wilson Ave., Bartow, FL 33830, hereinafter referred to as the 'Property Appraiser'.

1. Section [197.3632](#) Florida Statutes, provides that special assessments of non-ad valorem taxes levied by the Special District may be included in the assessment rolls of the County and collected in conjunction with ad valorem taxes as assessed by the Property Appraiser. Pursuant to that option, the Property Appraiser and the Special District shall enter into an agreement providing for reimbursement to the Property Appraiser of administrative costs, including costs of inception and maintenance, incurred as a result of such inclusion.
2. The parties herein agree that, for the 2025 tax year assessment roll, the Property Appraiser will include on the assessment rolls such special assessments as are certified to her by the Schaller Preserve Community Development District.
3. The term of this Agreement shall commence on January 1, 2025 or the date signed below, whichever is later, and shall run until December 31, 2025, the date of signature by the parties notwithstanding. This Agreement shall not automatically renew.
4. The Special District shall meet all relevant requirements of Section [197.3632](#) & [190.021](#) Florida Statutes.
5. The Special District shall furnish the Property Appraiser with up-to-date data concerning its boundaries and proposed assessments, and other information as requested by the Property Appraiser to facilitate in administering the non-ad valorem assessment in question. Specifically, if assessments will be included on the 2025 TRIM Notice, the Special District shall provide **proposed assessments no later than Friday, July 11, 2025**. The Special District's assessments shall, as far as practicable, be uniform (e.g. one uniform assessment for maintenance, etc.) to facilitate the making of the assessments by the mass data techniques utilized by the Property Appraiser.
6. The Special District shall certify to the Property Appraiser the Special District's annual installment and levy **no later than Monday, September 15, 2025**. The Property Appraiser shall, using the information provided by the Special District, place the Special District's non ad-valorem special assessments on properties within the district for inclusion on the 2025 tax roll.
7. The Property Appraiser shall be compensated by the Special District for the administrative costs incurred in carrying out this Agreement at the rate of 1% of the amount levied on the TRIM Notice or if the TRIM Notice is not used, the rate shall be 1% of the amount levied on the 2025 tax roll. For the TRIM Notice, the Property Appraiser will require **payment on or before Monday, September 15, 2025** for processing within the Property Appraiser budget year (October 1st – September 30th).
8. If the actual costs of performing the services under this agreement exceed the compensation provided for in Paragraph 7, the amount of compensation shall be the actual costs of performing the services under this agreement.
9. If tax roll corrections are requested by the Special District, the Property Appraiser shall be compensated by the Special District for the administrative costs incurred at the rate of \$5.00 for each tax roll correction exceeding ten (10) corrections per tax year.

The Special District shall indemnify and hold harmless, to the extent permitted by Florida law and without waiving its right of any applicable sovereign immunity, the Property Appraiser and all respective officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the Property Appraiser and all respective officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the negligent or intentional acts or omissions of the Special District or its employees, agents, servants, partners, principals, or subcontractors arising out of, relating to, or resulting from the performance of the Agreement. The Special District shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the Property Appraiser where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorneys' fees which may issue thereon.

EXECUTED By:  Signed by:  
0CDADF4CFD22489...

Special District Representative

Jill Burns

Print name

District Manager

3/14/2025

Title

Date

Neil Combee  
Polk County Property Appraiser  
By:



Neil Combee, Property Appraiser

# SECTION X



# SECTION C

# SECTION 1

Schaller Preserve  
Community Development District

Funding Request # 8  
July 10, 2024

Bill to:

General Fund

Payee			
1	Operations & Maintenance Funding	\$	3,000.00
		\$	3,000.00
Total:		\$	3,000.00

Please make check payable to:

Schaller Preserve Community Development District  
6200 Lee Vista Blvd, Suite 300  
Orlando, FL 32822

Schaller Preserve  
Community Development District

Funding Request # 9  
September 10, 2024

Bill to:

General Fund

Payee			
1	Operations & Maintenance Funding	\$	6,000.00
		\$	6,000.00
Total:		\$	6,000.00

Please make check payable to:

Schaller Preserve Community Development District  
6200 Lee Vista Blvd, Suite 300  
Orlando, FL 32822

Schaller Preserve  
Community Development District

Funding Request # 10  
October 14, 2024

Bill to:

General Fund

Payee			
1	Operations & Maintenance Funding	\$	6,000.00
		\$	6,000.00
Total:		\$	6,000.00

Please make check payable to:

Schaller Preserve Community Development District  
6200 Lee Vista Blvd, Suite 300  
Orlando, FL 32822

## SECTION 2

***Schaller Preserve***  
***Community Development District***

***Unaudited Financial Reporting***  
***April 30, 2025***



# Table of Contents

1	<hr/>	<u>Balance Sheet</u>
2	<hr/>	<u>General Fund</u>
3	<hr/>	<u>Month to Month</u>



**Schaller Preserve**  
**Community Development District**  
**Combined Balance Sheet**  
**April 30, 2025**

	<i>General Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>		
<b>Cash:</b>		
Operating Account	\$ 1,364	\$ 1,364
<b>Total Assets</b>	<b>\$ 1,364</b>	<b>\$ 1,364</b>
<b>Liabilities:</b>		
Accounts Payable	\$ -	\$ -
<b>Total Liabilites</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance:</b>		
Unassigned	\$ 1,364	\$ 1,364
<b>Total Fund Balances</b>	<b>\$ 1,364</b>	<b>\$ 1,364</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 1,364</b>	<b>\$ 1,364</b>

**Schaller Preserve**  
**Community Development District**  
**General Fund**

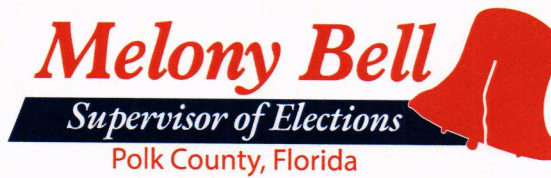
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2025**

	Adopted Budget	Prorated Budget Thru 04/30/25	Actual Thru 04/30/25	Variance
<b><u>Revenues:</u></b>				
Developer Contributions	\$ 183,850	\$ 6,000	\$ 6,000	\$ -
<b>Total Revenues</b>	<b>\$ 183,850</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 12,000	\$ 7,000	\$ -	\$ 7,000
Engineering	\$ 15,000	\$ 8,750	\$ -	\$ 8,750
Attorney	\$ 25,000	\$ 14,583	\$ 1,637	\$ 12,946
Audit	\$ 4,000	\$ 4,000	\$ 3,000	\$ 1,000
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ -	\$ -	\$ -
Trustee Fees	\$ 4,100	\$ -	\$ -	\$ -
Management Fees	\$ 37,500	\$ 21,875	\$ -	\$ 21,875
Information Technology	\$ 1,800	\$ 1,050	\$ -	\$ 1,050
Website Maintenance	\$ 1,200	\$ 700	\$ -	\$ 700
Postage & Delivery	\$ 1,000	\$ 583	\$ -	\$ 583
Insurance	\$ 5,000	\$ 5,000	\$ 5,408	\$ (408)
Printing & Binding	\$ 1,000	\$ 583	\$ -	\$ 583
Legal Advertising	\$ 10,000	\$ 5,833	\$ 992	\$ 4,841
Other Current Charges	\$ 5,000	\$ 2,917	\$ 290	\$ 2,627
Office Supplies	\$ 625	\$ 365	\$ -	\$ 365
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative</b>	<b>\$ 133,850</b>	<b>\$ 73,415</b>	<b>\$ 11,502</b>	<b>\$ 61,913</b>
<b><u>Operations &amp; Maintenance</u></b>				
Field Contingency	\$ 50,000	\$ 29,167	\$ -	\$ 29,167
<b>Total Operations &amp; Maintenance</b>	<b>\$ 50,000</b>	<b>\$ 29,167</b>	<b>\$ -</b>	<b>\$ 29,167</b>
<b>Total Expenditures</b>	<b>\$ 183,850</b>	<b>\$ 102,581</b>	<b>\$ 11,502</b>	<b>\$ 297,933</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ (5,502)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 6,866</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 1,364</b>	

**Schaller Preserve**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Developer Contributions	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,000
<b>Total Revenues</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>6,000</b>
<b>Expenditures:</b>													
<b><u>General &amp; Administrative:</u></b>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney	\$ 235	\$ 352	\$ 343	\$ 224	\$ -	\$ 483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,637
Audit Fee	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,000
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Website Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage & Delivery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Insurance	\$ 5,408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,408
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Legal Advertising	\$ 992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	992
Other Current Charges	\$ 40	\$ 40	\$ 40	\$ 40	\$ 43	\$ 43	\$ 43	\$ -	\$ -	\$ -	\$ -	\$ -	290
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
<b>Total General &amp; Administrative</b>	<b>\$ 6,850</b>	<b>\$ 392</b>	<b>\$ 383</b>	<b>\$ 264</b>	<b>\$ 3,043</b>	<b>\$ 526</b>	<b>\$ 43</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>11,502</b>
<b><u>Operations &amp; Maintenance</u></b>													
Field Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Operations &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>11,502</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (850)</b>	<b>\$ (392)</b>	<b>\$ (383)</b>	<b>\$ (264)</b>	<b>\$ (3,043)</b>	<b>\$ (526)</b>	<b>\$ (43)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(5,502)</b>

## SECTION 3



April 22, 2025

Samantha Ham – Recording Secretary  
Schaller Preserve CDD  
219 E. Livingston Street  
Orlando, Florida 32801-1508

**RE: Schaller Preserve Community Development District Registered Voters**

Dear Ms. Ham,

In response to your request, there are currently **0** voters within the Schaller Preserve Community Development District as of **April 15, 2025**.

Please do not hesitate to contact us if we can be of further assistance.

Sincerely,

A handwritten signature in black ink that reads "Melony M. Bell".

Melony M. Bell  
Supervisor of Elections  
Polk County, Florida