



**CAPTAIN'S KEY
DEPENDENT DISTRICT**

**PALM BEACH COUNTY
REGULAR BOARD MEETING**

OCTOBER 10, 2023

6:00 P.M.

Special District Services, Inc.
The Oaks Center
2501A Burns Road
Palm Beach Gardens, FL 33410

www.captainskeydd.org

561.630.4922 Telephone

877.SDS.4922 Toll Free

561.630.4923 Facsimile

AGENDA
CAPTAIN’S KEY DEPENDENT DISTRICT
The Oaks Center at 2501A
Burns Road, Palm Beach Gardens
Florida 33410
REGULAR BOARD MEETING
October 10, 2023
6:00 p.m.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
 - 1. June 13, 2023 Regular Board Meeting & Public Hearing.....Page 2
- G. Old Business
- H. New Business
 - 1. Consider Resolution No. 2023-04 – Adopting a Records Retention Policy.....Page 5
 - 2. Consider Resolution No. 2023-05 – Adopting a Fiscal Year 2022/2023 Amended Budget.....Page 9
 - 3. Discussion Regarding Required Ethics Training
 - 4. Discussion Regarding Entrance Gate and Cameras
 - 5. Discussion Regarding Sewer Line Proposal by Seacoast
 - 6. Discussion Regarding Possible Palm Beach Gardens Annexation
- I. Administrative Matters
 - 1. Financial Report.....Page 13
 - 2. Consider Invoices.....Page 17
- J. Board Members Comments
- K. Adjourn

Publication Date
2023-09-29

Subcategory
Miscellaneous Notices

CAPTAIN'S KEY
DEPENDENT DISTRICT
FISCAL YEAR 2023/2024
REGULAR MEETING
SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Captain's Key Community Dependent District will hold Regular Meetings at The Oaks Center at 2501A Burns Road, Palm Beach Gardens, Florida 33410 at 6:00 p.m. on the following dates:

October 10, 2023
November 14, 2023
December 12, 2023
January 9, 2024
February 13, 2024
March 12, 2024
April 9, 2024
May 14, 2024
June 11, 2024
July 9, 2024
August 13, 2024
September 10, 2024

The purpose of the meetings is to conduct and all business coming before the Board. Copies of the Agenda for any of the meetings may be obtained from the District's website or by contacting the District Manager at (561) 630-4922 and/or toll free at 1-877-737-4922 prior to the date of the particular meeting. Said meetings may be continued from time to time to a time and date certain as stated on the record.

From time to time one or two Supervisors may participate by telephone; therefore a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place. If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at (561) 630-4922 and/or toll-free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time without advertised notice.

CAPTAIN'S KEY DEPENDENT DISTRICT
www.captainskeydd.org
9/29 23-04/0000685731P

**CAPTAIN’S KEY DEPENDENT DISTRICT
PUBLIC HEARING & REGULAR BOARD MEETING
JUNE 13, 2023**

A. CALL TO ORDER

District Manager Jason Pierman called the June 13, 2023, Regular Board Meeting of the Captain’s Key Dependent District (the “District”) to order at 6:04 p.m. at The Oaks Center located at 2501A Burns Road, Palm Beach Gardens, Florida 33410.

B. PROOF OF PUBLICATION

Mr. Pierman presented proof of publication that notice of the Regular Board Meeting had been published in the Palm Beach Daily Business Review on September 30, 2022, as part of the District’s Fiscal Year 2022/2023 Meeting Schedule, as legally required.

C. ESTABLISH A QUORUM

Mr. Pierman determined that the attendance of Chairman John Banister, Vice Chairman Russell Jones and Treasurer Trey Mahoney, and Supervisors Yeffry Jave and Judge Moss constituted a quorum and it was in order to proceed with the meeting. Mr. Jave and Mr. Mahoney attended via telephone.

Also in attendance was: District Manager Jason Pierman and James Candela.

D. ADDITIONS OR DELETIONS TO AGENDA

There were no additions or deletions to the agenda.

E. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public for items not on the agenda.

F. APPROVAL OF MINUTES

1. May 9, 2023, Regular Board Meeting

Mr. Pierman presented the minutes of May 9, 2023, Regular Board Meeting for approval.

A **motion** was made by Mr. Jones, seconded by Mr. Moss, approving the minutes of the May 9, 2023, Regular Board Meeting, as presented, and upon being put to a vote, the **motion** carried unanimously.

The Regular Board Meeting was then recessed and the Public Hearing was opened.

G. PUBLIC HEARING

1. Proof of Publication

Mr. Pierman presented proof of publication that notice of the Public Hearing had been published in the *Palm Beach Daily Business Review* on May 24, 2023, and May 31, 2023, as legally required.

2. Receive Public Comment on the Fiscal Year 2023/2024 Final Budget

Mr. Pierman noted that there were no members of the public in attendance.

3. Consider Resolution No. 2023-02 – Adopting a Fiscal year 2023/2024 Final Budget

Resolution No. 2023-02 was presented, entitled:

RESOLUTION NO. 2023-02

**A RESOLUTION OF THE CAPTAIN’S KEY DEPENDENT DISTRICT
ADOPTING A FISCAL YEAR 2023/2024 BUDGET.**

A **motion** was made by Mr. Jones, seconded by Mr. Mahoney and passed unanimously adopting Resolution No. 2023-02, as presented.

The Public Hearing was then closed and the Regular Board Meeting was reconvened.

H. OLD BUSINESS

There were no Old Business items to come before the Board.

I. NEW BUSINESS

1. Consider Resolution No. 2023-03 – Adopting a Fiscal Year 2023/2024 Meeting Schedule

Resolution No. 2023-03 was presented, entitled:

RESOLUTION NO. 2023-03

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
CAPTAIN’S KEY DEPENDENT DISTRICT, ESTABLISHING A
REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2023/2024 AND
SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS;
AND PROVIDING AN EFFECTIVE DATE.**

A **motion** was made by Mr. Mahoney, seconded by Mr. Jones and passed unanimously adopting Resolution No. 2023-03, as amended.

J. ADMINISTRATIVE MATTERS

Mr. Pierman reminded the Board to submit their 2022 Form 1 and noted they would likely cancel the next meeting, unless a need arose.

1. Financial Report

2. Consider Invoices

K. BOARD MEMBER COMMENTS

There were no further comments from the Board Members.

L. ADJOURNMENT

There being no further business to come before the Board, a **motion** was made by Mr. Moss, seconded by Mr. Jones and unanimously passed adjourning the Regular Board Meeting at 6:29 p.m.

Secretary/Assistant Secretary

Chair/Vice-Chair

RESOLUTION 2023-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CAPTAIN’S KEY DEPENDENT DISTRICT PROVIDING FOR THE APPOINTMENT OF A RECORDS MANAGEMENT LIAISON OFFICER; PROVIDING THE DUTIES OF THE RECORDS MANAGEMENT LIAISON OFFICER; ADOPTING A RECORDS RETENTION POLICY; DETERMINING THE ELECTRONIC RECORD TO BE THE OFFICIAL RECORD; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Captain’s Key Dependent District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, Section 257.36(5), *Florida Statutes*, requires the District to establish and maintain an active and continuing program for the economical and efficient management of records and to provide for the appointment of a records management liaison officer (“Records Management Liaison Officer”); and

WHEREAS, the District desires for the Records Management Liaison Officer to be an employee of the District or an employee of the District Manager; and

WHEREAS, the District desires to authorize the District’s records custodian to appoint a Records Management Liaison Officer, which may or may not be the District’s records custodian; and

WHEREAS, the District desires to prescribe duties of the Records Management Liaison Officer and provide for the assignment of additional duties; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution a records retention policy (the “Records Retention Policy”) for immediate use and application.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CAPTAIN’S KEY DEPENDENT DISTRICT, THAT:

SECTION 1. The District hereby authorizes the District’s records custodian to appoint a Records Management Liaison Officer and report such appointment to the appropriate State of Florida agencies. A Records Management Liaison Officer shall be an employee of the District or the District Manager. The Board, and the District’s records custodian, shall each have the individual power to remove the Records Management Liaison Officer at any time for any reason. Immediately following the removal or

resignation of a Records Management Liaison Officer, the District's records custodian shall appoint a replacement Records Management Liaison Officer.

SECTION 2. The duties of the Records Management Liaison Officer shall include the following:

- A. Serve as the District's contact with the Florida Department of State, State Library and Archives of Florida;
- B. Coordinate the District's records inventory;
- C. Maintain records retention and disposition forms;
- D. Coordinate District records management training;
- E. Develop records management procedures consistent with the Records Retention Policy, as amended as provided herein;
- F. Participate in the development of the District's development of electronic record keeping systems;
- G. Submit annual compliance statements;
- H. Work with the Florida Department of State, State Library and Archives of Florida to establish individual retention schedules for the District, from time to time and as may be necessary; and
- I. Such other duties as may be assigned by the Board or the District's records custodian in the future.

SECTION 3. The District hereby adopts as its Records Retention Policy the applicable provisions of Section 257.36(5), *Florida Statutes*, the rules adopted by the Division of Library and Information Services of the Department of State ("Division") pursuant to Section 257.36, *Florida Statutes*, and the General Records Schedules established by the Division. However, the District will retain certain records longer than required by the General Records Schedules established by the Division as set forth in Exhibit A. To the extent the above statute, rules or schedules are amended or supplemented in the future, the District's Records Retention Policy shall automatically incorporate such amendment or supplement provided that such automatic amendment shall not reduce the retention times set forth in Exhibit A. The Records Retention Policy shall remain in full force and effect until such time as the Board amends the Policy.

SECTION 4. In accordance with section 668.50, Florida Statutes, and section 119.01, Florida Statutes, the Board finds that the electronic record shall be considered the official record and any paper originals are hereby duplicates which may be disposed of unless required to be preserved by any applicable statute, rule or ordinance.

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

SECTION 6. This Resolution shall become effective upon its passage; shall replace, supplant, and supersede any prior policy or resolution of the District regarding records retention; and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED at a meeting of the District Board of Supervisors, this 10th day of October, 2023.

ATTEST:

**CAPTAIN'S KEY DEPENDENT
DISTRICT**

Print name: _____
Secretary / Assistant Secretary

Print name: _____
Chairperson, Board of Supervisors

Exhibit A: Amendments to General Records Schedules Established by the Division

Exhibit A

Amendments to General Records Schedules established by the Division

ADVERTISEMENTS: LEGAL (Item #25)

The District shall retain mailed and published legal advertisements, and corresponding affidavits, relating to proceedings under uniform method of collection of debt assessments permanently. The District shall retain mailed and published legal advertisements, and corresponding affidavits, relating to the levy of assessments securing bonds for five (5) fiscal years provided applicable audits have been released, or until three (3) calendar years after related bonds are redeemed, whichever is later.

AUDITS: INDEPENDENT (Item #56)

The District shall retain the record copy of independent audits for ten (10) fiscal years or until three (3) calendar years after all related bonds are redeemed, whichever is later.

DISBURSEMENT RECORDS: DETAIL (Item #340)

The District shall retain the record copy of disbursement records relating to the use of bonds for five (5) fiscal years provided applicable audits have been released or until three (3) calendar years after related bonds are redeemed, whichever is later.

DISBURSEMENT RECORDS: SUMMARY (Item #341)

The District shall retain the record copy of disbursement records relating to the use of bonds for ten (10) fiscal years provided applicable audits have been released or until three (3) calendar years after related bonds are redeemed, whichever is later.

FINANCIAL REPORTS: LOCAL GOVERNMENT ANNUAL REPORTS (Item #107)

The District shall retain the record copy of disbursement records relating to the use of bonds for ten (10) fiscal years provided applicable audits have been released or until three (3) calendar years after all related bonds are redeemed, whichever is later.

INCIDENT REPORT FILES (Item #241)

The District shall retain incident reports for five (5) anniversary years from the date of the incident.

MINUTES: OFFICIAL MEETINGS (PRELIMINARY/AUDIO RECORDINGS/VIDEO RECORDINGS (Item #4)

The District shall retain audio recordings of board of supervisor meetings for five (5) calendar years after adoption of the official minutes.

PROJECT FILES: CAPITAL IMPROVEMENT (Item #136)

The District shall retain the record copy of project files for projects funded with bonds for ten (10) fiscal years after completion of the project provided applicable audits have been released or until three (3) calendar years after all related bonds are redeemed, whichever is later.

REAL PROPERTY RECORDS: CONDEMNATION/DEMOLITION (Item #364)

The District shall retain the record copy of project files for condemnation/demolition projects funded with bonds for five (5) anniversary years after final action or until three (3) calendar years after all related bonds are redeemed, whichever is later. The record copy of deeds and easements shall be kept permanently.

REAL PROPERTY RECORDS: PROPERTY ACQUIRED (Item #172)

The District shall retain the record copy of documents related to property acquisitions funded with bonds for three (3) fiscal years after final disposition of the property provided applicable audits have been released or until three (3) calendar years after all related bonds are redeemed, whichever is later. The record copy of deeds and easements shall be kept permanently.

RESOLUTION NO. 2023-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CAPTAIN’S KEY DEPENDENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2022/2023 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Captain’s Key Dependent District (“District”) is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

WHEREAS, the District has prepared for consideration and approval an Amended Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CAPTAIN’S KEY DEPENDENT DISTRICT, THAT:

Section 1. The Amended Budget for Fiscal Year 2022/2023 attached hereto as Exhibit “A” is hereby approved and adopted.

Section 2. The Secretary/Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 10th day of October, 2023

ATTEST:

**CAPTAIN’S KEY
DEPENDENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Captain's Key Dependent District

**Amended Final Budget For
Fiscal Year 2022/2023
October 1, 2022 - September 30, 2023**

CONTENTS

I AMENDED FINAL OPERATING FUND BUDGET

AMENDED FINAL BUDGET
CAPTAIN'S KEY DEPENDENT DISTRICT
OPERATING FUND
FISCAL YEAR 2022/2023
OCTOBER 1, 2022 - SEPTEMBER 30, 2023

	FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23	AMENDED FINAL BUDGET 10/1/22- 9/30/23	YEAR TO DATE ACTUAL 10/1/22 - 9/29/23
REVENUES			
O & M Assessments	87,000	87,068	87,068
Other Revenues	0	155	155
Interest Income	240	4,250	4,199
Total Revenues	\$ 87,240	\$ 91,473	\$ 91,422
EXPENDITURES			
Engineering	1,000	0	0
Management	17,940	17,940	17,940
Secretarial	4,200	4,200	4,200
Legal	2,000	5,000	4,222
Assessment Roll	2,500	2,500	2,500
Audit Fees	3,800	3,800	3,800
Telephone/Cable	5,300	6,640	6,640
Power	600	742	742
Irrigation Maintenance	1,250	1,348	1,348
Landscaping Maintenance	12,500	14,000	12,800
Major Trimming & New Planting	4,000	4,000	2,141
Gate Maintenance	9,000	9,000	8,399
Water Service	4,250	5,359	5,359
Security Camera	500	0	0
Insurance	6,400	5,814	5,814
Legal Advertisements	700	700	398
Miscellaneous	350	200	71
Postage	125	80	71
Office Supplies	425	425	394
Dues & Subscriptions	175	175	175
HOA Loan Repayment	1,889	1,889	1,889
Gate Access Cards	1,000	0	0
Website Management	1,500	1,500	1,500
Reserves	616	0	0
Miscellaneous Maintenance - Drainage, etc.	0	10,000	7,500
TOTAL EXPENDITURES	\$ 82,020	\$ 95,312	\$ 87,903
Excess/ (Shortfall)	\$ 5,220	\$ (3,839)	\$ 3,519
County Appraiser & Tax Collector Fee	(1,740)	(1,192)	(1,192)
Discounts For Early Payments	(3,480)	(3,023)	(3,023)
Net Excess/ (Shortfall)	\$ -	\$ (8,054)	\$ (696)

FUND BALANCE AS OF 9/30/22	
RESERVE BALANCE AS OF 9/30/22	
FY 2022/2023 FUND BALANCE ACTIVITY	
FUND BALANCE AS OF 9/30/23	
RESERVE BALANCE AS OF 9/30/23	

\$96,806
\$91,620
(\$8,054)
\$88,752
\$91,620

Note: Reserve Funds Will Be Adjusted In October 2023.

Captain's Key
Dependent District

**Financial Report For
September 2023**

**Captain's Key Dependent District
Budget vs. Actual
October 2022 through September 2023**

	<u>Oct 22 - Sept 23</u>	<u>22/23 Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
363.100 · O & M Assessments	87,067.66	87,000.00	67.66	100.08%
363.830 · Assessment Fees	-1,192.25	-1,740.00	547.75	68.52%
363.831 · Assessment Discounts	-3,023.23	-3,480.00	456.77	86.87%
369.400 · Other Income	155.00	0.00	155.00	100.0%
369.401 · Interest Income	4,199.64	240.00	3,959.64	1,749.85%
Total Income	87,206.82	82,020.00	5,186.82	106.32%
Expense				
511.310 · Engineering	0.00	1,000.00	-1,000.00	0.0%
511.311 · Management Fees	17,940.00	17,940.00	0.00	100.0%
511.312 · Secretarial Fees	4,200.00	4,200.00	0.00	100.0%
511.315 · Legal Fees	4,222.00	2,000.00	2,222.00	211.1%
511.318 · Assessment/Tax Roll	2,500.00	2,500.00	0.00	100.0%
511.320 · Audit Fees	3,800.00	3,800.00	0.00	100.0%
511.410 · Telephone/Cable	6,639.56	5,300.00	1,339.56	125.28%
511.431 · Power	742.10	600.00	142.10	123.68%
511.432 · Irrigation Maintenance	1,348.00	1,250.00	98.00	107.84%
511.433 · Landscaping Maintenance	12,800.00	12,500.00	300.00	102.4%
511.435 · Gate Maintenance	8,399.25	9,000.00	-600.75	93.33%
511.437 · Water Service	5,358.89	4,250.00	1,108.89	126.09%
511.439 · Gate Access Cards	0.00	1,000.00	-1,000.00	0.0%
511.440 · Security Camera	0.00	500.00	-500.00	0.0%
511.450 · Insurance	5,814.00	6,400.00	-586.00	90.84%
511.480 · Legal Advertisements	398.44	700.00	-301.56	56.92%
511.512 · Miscellaneous	71.40	350.00	-278.60	20.4%
511.513 · Postage and Delivery	70.92	125.00	-54.08	56.74%
511.514 · Office Supplies	393.70	425.00	-31.30	92.64%
511.540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
511.750 · Website Management	1,500.00	1,500.00	0.00	100.0%
512.512 · Miscellaneous Maintenance	7,500.00	0.00	7,500.00	100.0%
512.513 · Major Trimming & New Planting	2,141.00	4,000.00	-1,859.00	53.53%
513.001 · Reserves	0.00	616.00	-616.00	0.0%
515.000 · HOA Repayment	1,889.05	1,889.00	0.05	100.0%
Total Expense	87,903.31	82,020.00	5,883.31	107.17%
Net Income	-696.49	0.00	-696.49	100.0%

**CAPTAIN'S KEY DEPENDENT DISTRICT
MONTHLY FINANCIAL REPORT
SEPTEMBER 2023**

	Annual Budget 10/1/22- 9/30/23	Actual Sep-23	Year To Date Actual 10/1/22 - 9/30/23
REVENUES			
O & M ASSESSMENTS	87,000	0	87,068
OTHER REVENUES	0	0	155
INTEREST INCOME	240	0	4,199
REVENUES	\$ 87,240	\$ -	\$ 91,422
EXPENDITURES			
ENGINEERING	1,000	0	0
MANAGEMENT	17,940	1,495	17,940
SECRETARIAL	4,200	350	4,200
LEGAL	2,000	0	4,222
ASSESSMENT ROLL	2,500	2,500	2,500
AUDIT FEES	3,800	0	3,800
TELEPHONE/CABLE	5,300	539	6,640
POWER	600	63	742
IRRIGATION MAINTENANCE	1,250	79	1,348
LANDSCAPE MAINTENANCE	12,500	0	12,800
MAJOR TRIMMING & NEW PLANTING	4,000	0	2,141
GATE MAINTENANCE	9,000	0	8,399
WATER SERVICE	4,250	410	5,359
SECURITY CAMERA	500	0	0
INSURANCE	6,400	0	5,814
LEGAL ADVERTISING	700	0	398
MISCELLANEOUS	350	0	71
POSTAGE	125	10	71
OFFICE SUPPLIES	425	3	394
DUES & SUBSCRIPTIONS	175	0	175
HOA REPAYMENT	1,889	0	1,889
GATE ACCESS CARDS	1,000	0	0
WEBSITE MANAGEMENT	1,500	125	1,500
RESERVES (MISCELLANEOUS MAINTENANCE-DRAINAGE)	616	0	7,500
TOTAL EXPENDITURES	\$ 82,020	\$ 5,574	\$ 87,903
EXCESS OR (SHORTFALL)	\$ 5,220	\$ (5,574)	\$ 3,519
COUNTY APPRAISER & TAX COLLECTOR FEE	(1,740)	0	(1,192)
DISCOUNTS FOR EARLY PAYMENTS	(3,480)	0	(3,023)
NET EXCESS/ (SHORTFALL)	\$ -	\$ (5,574)	\$ (696)

Bank Balance As Of 9/30/23	\$ 193,504.72
Accounts Payable As Of 9/30/23	\$ 6,724.19
Accounts Receivable As Of 9/30/23	\$ 949.12
Reserve Funds As Of 9/30/23	\$ 91,620.00
Available Funds As Of 9/30/23	\$ 96,109.65

**Captain's Key Dependent District
Balance Sheet
As of September 30, 2023**

	<u>Operating Fund</u>	<u>General Fixed Assets Fund</u>	<u>Long Term Debt Fund</u>	<u>TOTAL</u>
ASSETS				
Current Assets				
Checking/Savings				
Centerstate Bank	193,504.72	0.00	0.00	193,504.72
Total Checking/Savings	<u>193,504.72</u>	<u>0.00</u>	<u>0.00</u>	<u>193,504.72</u>
Total Current Assets	193,504.72	0.00	0.00	193,504.72
Other Assets				
Accounts Receivable	949.12	0.00	0.00	949.12
Roadways	0.00	67,400.00	0.00	67,400.00
Gate System	0.00	164,326.00	0.00	164,326.00
Gate System Improvements	0.00	36,577.00	0.00	36,577.00
Depreciation - Roadways	0.00	-37,075.00	0.00	-37,075.00
Depreciation - Gate System	0.00	-165,783.00	0.00	-165,783.00
Amount To Be Provided	0.00	0.00	0.00	0.00
Total Other Assets	<u>949.12</u>	<u>65,445.00</u>	<u>0.00</u>	<u>66,394.12</u>
TOTAL ASSETS	<u>194,453.84</u>	<u>65,445.00</u>	<u>0.00</u>	<u>259,898.84</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	6,724.19	0.00	0.00	6,724.19
Total Accounts Payable	<u>6,724.19</u>	<u>0.00</u>	<u>0.00</u>	<u>6,724.19</u>
Total Current Liabilities	6,724.19	0.00	0.00	6,724.19
Long Term Liabilities				
Due To Captain's Key HOA	0.00	0.00	0.00	0.00
Total Long Term Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	6,724.19	0.00	0.00	6,724.19
Equity				
Retained Earnings	96,806.14	-202,858.00	0.00	-106,051.86
Net Income	-696.49	0.00	0.00	-696.49
Reserve Funds	91,620.00	0.00	0.00	91,620.00
Current Year Depreciation	0.00	0.00	0.00	0.00
Investment In Gen Fixed Assests	0.00	268,303.00	0.00	268,303.00
Total Equity	<u>187,729.65</u>	<u>65,445.00</u>	<u>0.00</u>	<u>253,174.65</u>
TOTAL LIABILITIES & EQUITY	<u>194,453.84</u>	<u>65,445.00</u>	<u>0.00</u>	<u>259,898.84</u>

12:40 PM
10/02/23
Accrual Basis

Captain's Key Dependent District
Check Register
As of October 1, 2023

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Credit</u>
101.125 · CSB # 6006					
	09/05/2023		Comcast		208.40
			FPL		64.23
			Frontsteps		330.75
			Greentone Irrigation		339.00
			Power Plant		1,150.00
			Seacoast		410.28
			SDS		1,975.25
Total 101.125 · CSB # 6006					<u>4,477.91</u>
TOTAL					<u>4,477.91</u>