



Rizzetta & Company

Lakeside Community Development District

**Board of Supervisors' Meeting
September 23, 2020**

**District Office:
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544
813-994-1001**

www.lakesidecdd.org

LAKESIDE COMMUNITY DEVELOPMENT DISTRICT

Rizzetta & Company, Inc., 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544

Board of Supervisors

Samantha Manning	Chairman
Annie Kilby	Vice Chairman
Tammi Rivard	Assistant Secretary
Linda Ramlot	Assistant Secretary
Jack Koch	Assistant Secretary

District Manager

Lynn Hayes	Rizzetta & Company, Inc.
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District Counsel

Alyssa Willson	Hopping Green & Sams, PA
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District Engineer

Al Belluccia	Florida Design Consultants, Inc.
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All cellular phones must be placed on mute while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 933-5571. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

LAKESIDE COMMUNITY DEVELOPMENT DISTRICT
DISTRICT OFFICE □ 5844 OLD PASCO ROAD □ SUITE 100
WESLEY CHAPEL, FL 33544
WWW.LAKESIDECDD.ORG

September 15, 2020

Board of Supervisors
Lakeside Community
Development District

FINAL AGENDA

Dear Board Members:

The audit committee and regular meeting of the Board of Supervisors of the Lakeside Community Development District will be held on **Wednesday, September 23, 2020 at 11:00 a.m.**, to be conducted by means of communications media technology telephone pursuant to Executive Orders 20-150 and 20-179 (as extended by Executive Order 20-193) issued by Governor DeSantis on August 7, 2020 respectively, and pursuant to Section 120.54(5)(b)2., Florida Statutes. The following is the final agenda for this meeting:

Audit Committee Meeting:

- 1. CALL TO ORDER**
- 2. BUSINESS ITEMS**
 - A. Review of Proposals for Auditing Services.....TAB 1
- 3. ADJOURNMENT**

BOS Meeting:

- 1. CALL TO ORDER**
- 2. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 3. BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Audit Committee Meeting on August 26, 2020.....TAB 2
 - B. Consideration of Minutes of the Board of Supervisors' Meeting held on August 26, 2020.....TAB 3
 - C. Consideration of Operation and Maintenance Expenditures for August 2020.....TAB 4
- 4. BUSINESS ITEMS**
 - A. Consideration of Holiday Lighting Proposal.....TAB 5
 - B. Consideration of Recommendations from Audit Committee
 - C. Consideration of Proposal to Connect Commercial Irrigation 3" Mainline.....TAB 6
 - D. Ratification of Egis Insurance ProposalTAB 7
- 5. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
- 6. SUPERVISOR REQUESTS**
- 7. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to contact me at (813) 994-1001.

Sincerely,
Lynn Hayes
District Manager

Tab 1

LAKESIDE CDD AUDITOR RANKING SHEET

Supervisor Name: _____

1. Ability of Personnel (20 points)

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

CRI	GRAU
0	0

2. Proposer's Experience (20 points)

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

0	0
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3. Understanding of Scope of Service (20 points)

(Does the proposal demonstrate an understanding of the District's needs for the services requested?)

0	0
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4. Ability to Furnish Required Services (20 points)

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

0	0
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5. Price (20 points)

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

2020	\$5,500	\$4,800
2021	\$6,000	\$4,900
2022	\$6,500	\$5,000
3-year average	\$6,000	\$4,900
Total	0	0

CRI

Helping You Shine
by Illuminating Solutions



professional services

PROPOSAL FOR Lakeside Community Development District

September 14, 2020

PROPOSER

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



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRlcpa.com

SUBMITTED BY

Jonathan Hartness
Engagement Partner
jhartness@cricpa.com

Stephen C. Riggs, IV
Concurring Partner
scriggs@cricpa.com

Dear Lakeside Community Development District:

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

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

Dedicated Team. CRI's team consists of more than 1,900 professionals, which allows us to tailor your service team by aligning their industry, service, and specialty skills with your needs. Our dedicated teams deliver the highest level of business acumen and knowledge to your organization; our commitment to consistent staffing allows you to maximize savings and remain focused on your needs.

Equilibrium. CRI delivers big firm expertise with small firm service. Of approximately 45,000 public accounting firms in the United States, CRI currently ranks in the top 25. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as – and when – needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that's the best of both worlds for our clients.

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

Simplified Solutions. While our 500+ cumulative partner certifications is an impressive statistic, success is measured by translating complex concepts into client solutions. While accounting is the language of business, we're here to decipher the jargon and help you make educated decisions. CRInnovate embraces agility and invention.

The CRI vSTAR™ process, our initiative delivering a virtual audit, is designed to provide you with maximized efficiencies, reduced workload, and an improved experience.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Jonathan Hartness".

Jonathan Hartness
Engagement Partner

TABLE OF CONTENTS



YOUR NEEDS

UNDERSTANDING & MEETING YOUR NEEDS	4
------------------------------------	---

YOUR SERVICES & FEES

YOUR SERVICES & FEES	5
----------------------	---

YOUR CHOICE: CRI

FIRM PROFILE	6
--------------	---

GOVERNMENT CREDENTIALS	7
------------------------	---

RELEVANT EXPERIENCE	8
---------------------	---

YOUR SOLUTION TEAM	9
--------------------	---

DELIVERING QUALITY TO YOU	15
---------------------------	----

WORKING TOGETHER: OVERVIEW

SHARING CRI'S VALUES WITH YOU	16
-------------------------------	----

TRANSITIONING YOU	17
-------------------	----

CRI'S GLOBAL RESOURCES	18
------------------------	----

JOIN OUR CONVERSATION	19
-----------------------	----

WORKING TOGETHER: DETAILS

CRI AUDIT FRAMEWORK	21
---------------------	----

CRI AUDIT APPROACH	23
--------------------	----

APPENDIX

APPENDIX A - RFP DOCUMENTS	25
----------------------------	----

UNDERSTANDING & MEETING YOUR NEEDS



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

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

YOUR SERVICES & FEES



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

SERVICE	CRI FEES 2020	CRI FEES 2021	CRI FEES 2022
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	\$5,500	\$6,000	\$6,500

**Actual out-of-pocket expenses will be billed separately and are not included in the fee.*

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

CLASSIFICATION	HOURLY RATE
Partner	\$400
Manager	\$300
Senior	\$190
Staff	\$140
IT Specialist	\$250
Fraud Specialist	\$250

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

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



FOUNDED IN 1997 • **10 STATES**  • **25+ MARKETS**



1900+
PROFESSIONALS



300+
PARTNERS



TOP 25 CPA FIRM

(as ranked by Accounting Today)

100,000+
CLIENTS



20+ YEARS
OF CONSISTENT GROWTH
SINCE FORMATION

CRI FIRM VALUES:

CLIENT SERVICE.

RESPECT.

INTEGRITY.



SERVICES

Accounting & Auditing
Advisory
Business Support & Transactions
Business Tax
Employee Benefit Plans
Governance, Risk & Assurance
Individual Tax & Planning
IT Audits & Assurance

INDUSTRY EXPERTISE

Captive Insurance
Construction
Financial Institutions
Governments
Healthcare
Institutional Real Estate
Insurance
Manufacturing & Distribution
Nonprofits

CRI FAMILY OF COMPANIES



Auditwerx



CRI Advanced Analytics



CRI Capital Advisors



CRI Solutions Group



CRI TPA Services



Level Four Advisory Services



Paywerx



Preferred Legacy Trust



CRI'S GOVERNMENTAL EXPERTISE



Audit and Consulting Services for

500+ governmental
entities with annual revenues
totaling **\$24 Billion**



150 single audits for
governmental entities with federal
funds totaling **\$2.6 Billion**

Consulting and other agreed upon
procedures engagements for
150 government entities



Single Audit Resource Center's
Award for Excellence in Knowledge,
Value, and Overall Client Satisfaction



Member of AICPA's Government
Audit Quality Center



Governmental Partner Designations

Including: CPA, CGFM, CITP, CFE, CMA, CISA,
CGEIT, CTGA, CFF, CGMA, and CGAP

CLIENTS WITH ANNUAL REVENUES UP TO:



90+ School Districts
\$1.1 Billion



100+ Municipalities
\$1.8 Billion



60+ Agencies/Authorities
\$3 Billion

RELEVANT EXPERIENCE



CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our team's combined experience is derived from providing audit, tax, consulting, and accounting outsourcing services. We parlay this vast experience and derived best practices into proven solutions that benefit you. Below we share specific, relevant client references; we encourage you to consult with them.

RELATIONSHIP	TIMELINE	SERVICE DESCRIPTION	RELEVANT POINTS TO CONSIDER
Rizzetta & Company Shawn Wildermuth 3434 Colwell Avenue Suite 200 Tampa, FL 33614 813.933.5571	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> • Client service experience • Responsiveness to client needs • Long-term relationship • CDD management co.
GMS, LLC Dave DeNagy 14785 Old St. Augustine Road Suite 4 Jacksonville, FL 32258 904.288.9130	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> • Client service experience • Responsiveness to client needs • Long-term relationship • CDD management co.
Wrathell, Hunt & Associates, LLC Jeffrey Pinder 2300 Glades Road Suite 410W Boca Raton, FL 33431 561.571.0010	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> • Client service experience • Responsiveness to client needs • Long-term relationship • CDD management co.
PFM Group Consulting, LLC Jennifer Glasgow 12051 Corporate Blvd. Orlando, FL 32817 407.382.3256	2007 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> • Client service experience • Responsiveness to client needs • Long-term relationship • CDD management co.



Jonathan Hartness

Engagement Partner

jhartness@CRlcpa.com

850.837.3141

Representative Clients

- Community Development Districts
- Condominium and Homeowner Associations

Experience

Jonathan has over 12 years' auditing and accounting experience with CRI. He is responsible for audits, reviews and compilations of local governmental entities, condominium and homeowner associations, and non-public companies.

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

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

Education, Licenses & Certifications

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

Professional Affiliations

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



Stephen Riggs, IV

Concurring Partner

scriggs@CRlcpa.com

850.837.3141

Representative Clients

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

Experience

Stephen has over 17 years accounting and audit experience, including three years with the international public accounting firm, Ernst & Young, LLP. His experience includes numerous clients in industries including governmental, not-for-profit, healthcare, SEC and privately held corporations.

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

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

Education, Licenses & Certifications

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

Professional Affiliations

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



K. Alan Jowers

Consulting Partner

ajowers@CRlcpa.com

850.837.3141

Representative Clients

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

Experience

Alan has over 25 years of experience in public accounting primarily with financial statement assurance engagements. His practice includes local governmental entities, condominium and homeowner associations, non-profit organizations, and nonpublic companies. He currently has direct engagement responsibility for a significant number of audits throughout the state of Florida

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

Education, Licenses & Certifications

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

Professional Affiliations

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



Grace Hartness

Senior Manager

ghartness@CRIcpa.com

850.837.3141

Representative Clients

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

Experience

Grace has over 12 years accounting and audit experience with CRI. She has worked on several major construction companies, government entities, community development districts, condominium and homeowner associations and non-profit organizations. In addition, she has been involved in special audit projects for the Miami-Dade Airport Authority. Grace is licensed to practice as a certified public accountant in Florida and exceeds all continuing professional education requirements related to Government Auditing Standards. In addition, Grace fluently speaks several languages including French and Arabic. Grace currently supervises engagements for many special districts in the State of Florida including community development districts and school districts. She is active in our firm's condominium and homeowner association practice. Grace started with CRI in August 2006, upon completion of her master's degree, and was promoted to manager in 2011.

Education, Licenses & Certifications

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

Professional Affiliations

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



Chad Branson

Senior Manager

cbranson@CRlcpa.com

850.837.3141

Representative Service Areas

- Local Governments including Water and Sewer Organizations and Fire Districts
- School Districts including Foundations
- Nonprofit Organizations

Representative Clients (including previous clients)

- School Districts - Pinellas County, Okaloosa County, Pasco County, Santa Rosa County
- Florida Office of Early Learning Coalition
- Florida Department of Elder Affairs
- Fire Districts -Destin, Ocean City, North Bay
- Utilities - Regional Utilities, Midway Water Systems, Inc., Emerald Coast Utilities Authority
- Escambia County

Experience

Chad Branson has over 17 years of experience in public accounting, with practice concentrations in auditing governmental, nonprofit and for profit entities. Chad has accumulated experience throughout his career in Federal and Florida Single Audit Acts compliance monitoring and auditing. During his career he has supervised and managed audit engagements for a wide variety of governmental and nonprofit organization clients. In addition, he has performed internal audit work, information technology general controls testing, forensic investigations, and risk assessments for governmental entities.

Chad has been with Carr, Riggs and Ingram, LLC since 2005.

Education, Licenses & Certifications

- Bachelor and Master of Accountancy – University of Mississippi, Oxford MS
- Certified Public Accountant (CPA) – Licensed in Florida and Mississippi
- Community Association Manager (CAM) – Florida
- Certified Information Technology Professional – AICPA

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Emerald Coast Chapter (FICPA) Board
- Florida Governmental Finance Officers Association (FGFOA)



Ali Gorman

Senior Manager

agorman@CRIcpa.com

850.837.3141

Representative Service Areas

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

Experience

Ali has over 12 years auditing and accounting experience with CRI. She is an audit manager with primary responsibility for fieldwork and reporting on audits of clients in a variety of industries including local governmental and non-profit entities as well as financial institutions and commercial businesses.

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

Ali currently supervises engagements for many governmental entities in the State of Florida including community development districts, municipalities, utility districts, and other special governments. In addition, Ali has accumulated experience throughout her career in Federal and Florida Single Audit Acts compliance monitoring and auditing. Ali has performed many single audits of federal grants under OMB Circular A-133 and Uniform Grant Guidance (UGG).

Education, Licenses & Certifications

- BS, Accounting, Florida State University
- Certified Public Accountant

Professional Affiliations

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



AUDIT METHODOLOGY

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

ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

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

INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program. This risk-based annual inspection is intended to mimic the triennial peer review described in the following paragraph and are performed on completed engagements. In addition to this inspection, we perform in-process, "pre-issuance" reviews of partners' work that are chosen for using a risk-based selection process; these reviews are performed by our corporate quality control team. The combination of the in-process and completed engagements is part of our continuous improvement processes.

Peer reviews are performed every three years by another independent public accounting firm. The most recent review of our firm was performed in 2019 by Brown Edwards, whose report was the most favorable possible "Pass".

In addition, we are registered with the PCAOB and our 2018 PCAOB inspection report was also the most favorable possible—no audit deficiencies or quality control defects identified. The 2018 PCAOB report can be viewed at <https://pcaobus.org/Inspections/Reports/Documents/104-2019-029-Carr-Riggs-Ingram-LLC.pdf>.

SHARING CRI'S VALUES WITH YOU



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



CLIENT SERVICE

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

RESPECT

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

INTEGRITY

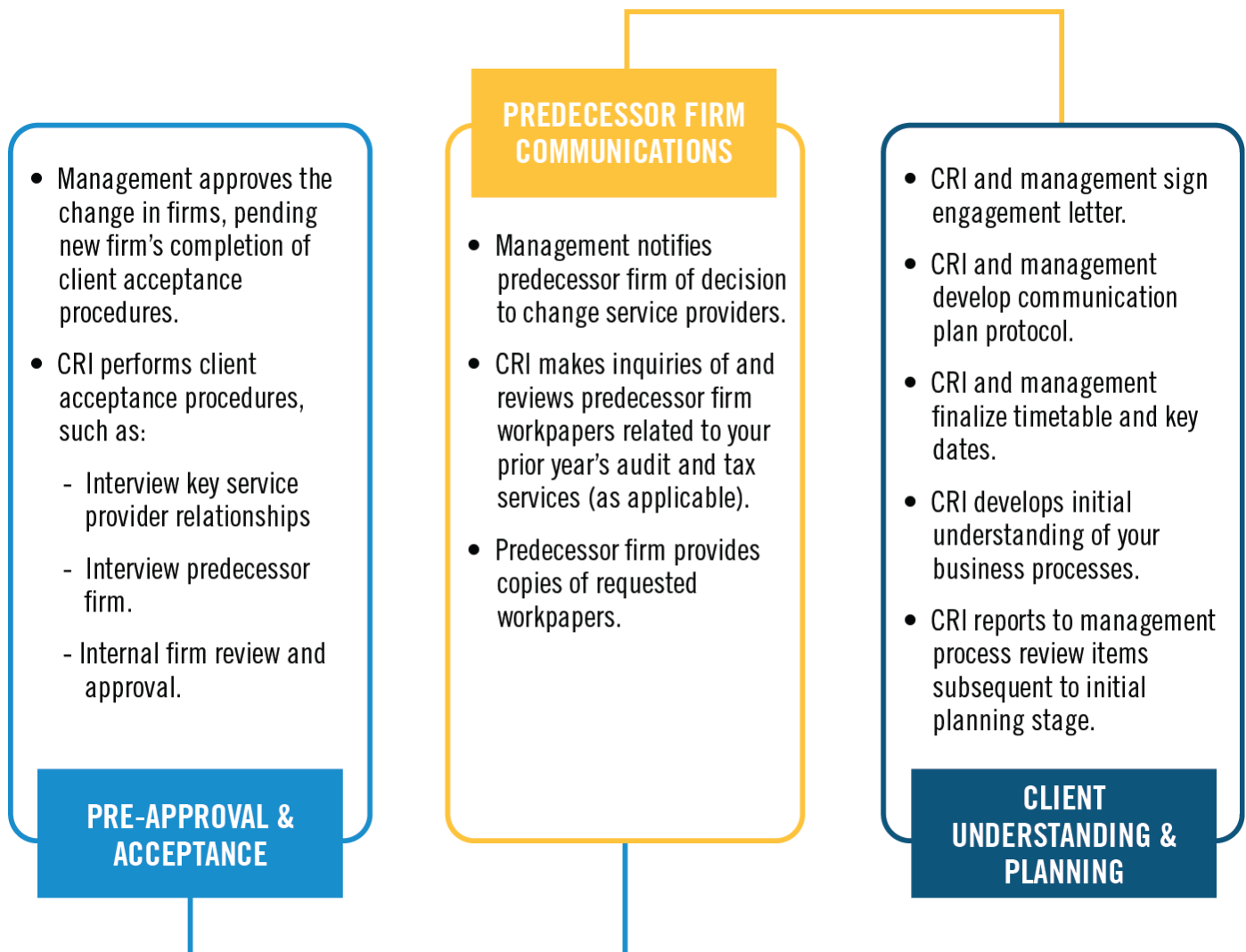
Living with sincerity, transparency, and honesty



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

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

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





Many businesses are expanding and/or evaluating their global reach, and they require assistance in order to comprehensively consider the various financial implications of growing in international markets. In addition to CRI's internal resources, we deliver the expertise and support of some of the world's most highly regarded accounting firms through shared alliance as members of PrimeGlobal.

WHO IS PRIMEGLOBAL?



HOW OUR PRIMEGLOBAL MEMBERS CAN BENEFIT YOU

We supplement our in-depth, industry knowledge and specialized services through our collaborations with other PrimeGlobal firms to help you evaluate your options globally. CRI's goal is to provide you with the information you need to make well-informed, smart business decisions.

4 KEY BENEFITS TO CRI CLIENTS FROM OUR PRIMEGLOBAL MEMBERSHIP



JOIN OUR CONVERSATION



We know that some information that makes perfect sense to a CPA may not be as clear to our clients. Therefore, we produce original content in the form of articles, videos, white papers, webinars, and more to provide timely, down-to-earth translations of complex subjects. We publish this original content on CRLcpa.com and across all our many social channels. Check out our website for more information about the topics below.

FOLLOW @CRICPA ON SOCIAL



CRI RESOURCES



JOIN OUR CONVERSATION



IT FIGURES: THE CRI PODCAST



Created to provide insight into the latest developments and regulations in the accounting and finance space, It Figures is an accounting and advisory focused podcast for business and organization leaders, entrepreneurs, and anyone who is looking to go beyond the status quo.

Listen on Apple Podcasts, Spotify, iHeart Radio, and more.

itfigurespodcast.com

CRI's CEO ACTION FOR DIVERSITY AND INCLUSION

Carr, Riggs & Ingram is committed to fostering an inclusive and diverse place for all employees to work in and engage. When our managing partner and chairman, Bill Carr, signed the CEO Action for Diversity & Inclusion™ pledge, he made a public commitment to building a productive, diverse, and inclusive workplace. [Learn more about CRI's commitment to Diversity and Inclusion.](#)



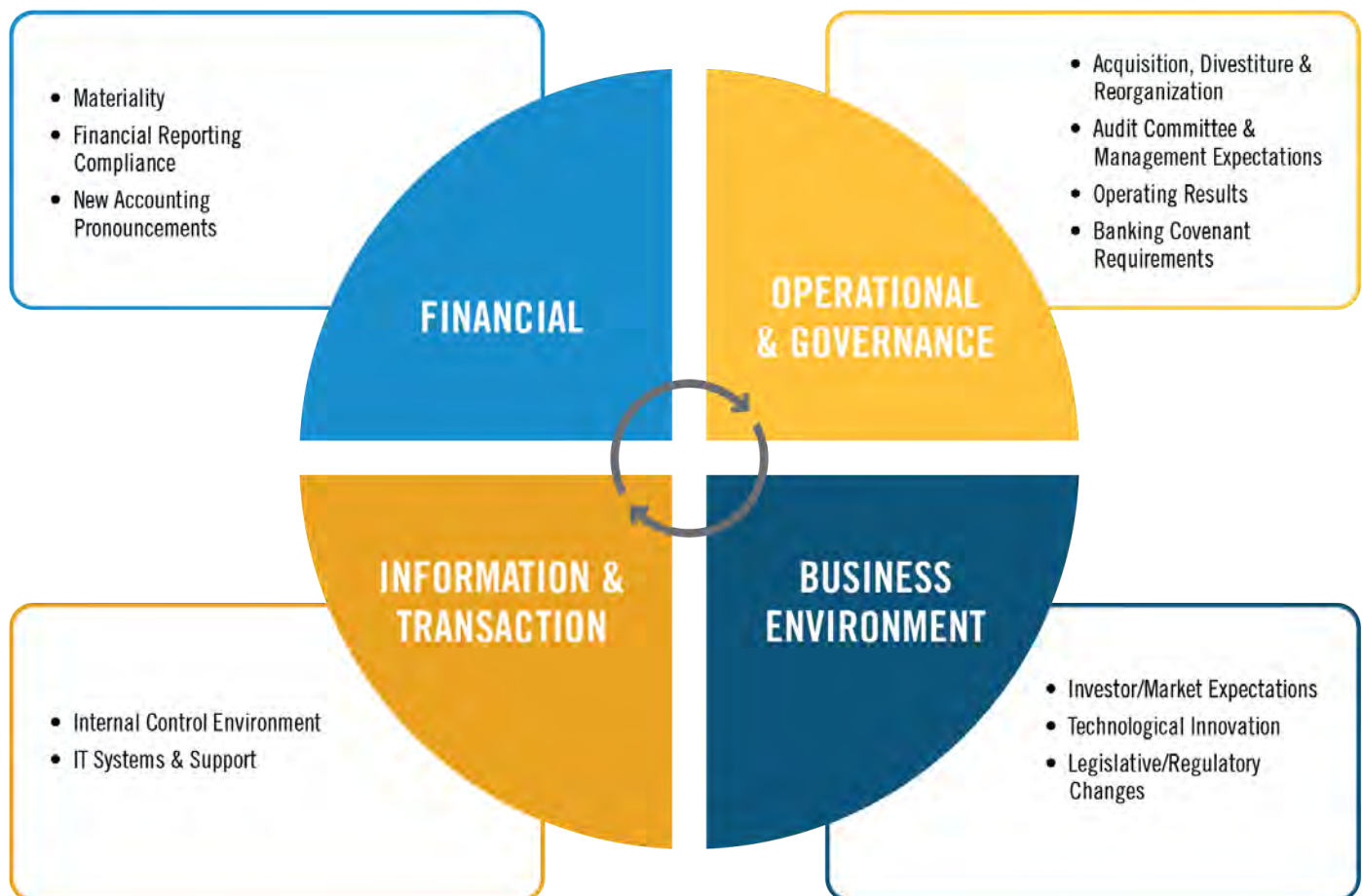


Our proposed services require a coordinated effort between us and Lakeside Community Development District's team. Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines.

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

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

We assess risks in the following areas:





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

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

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

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

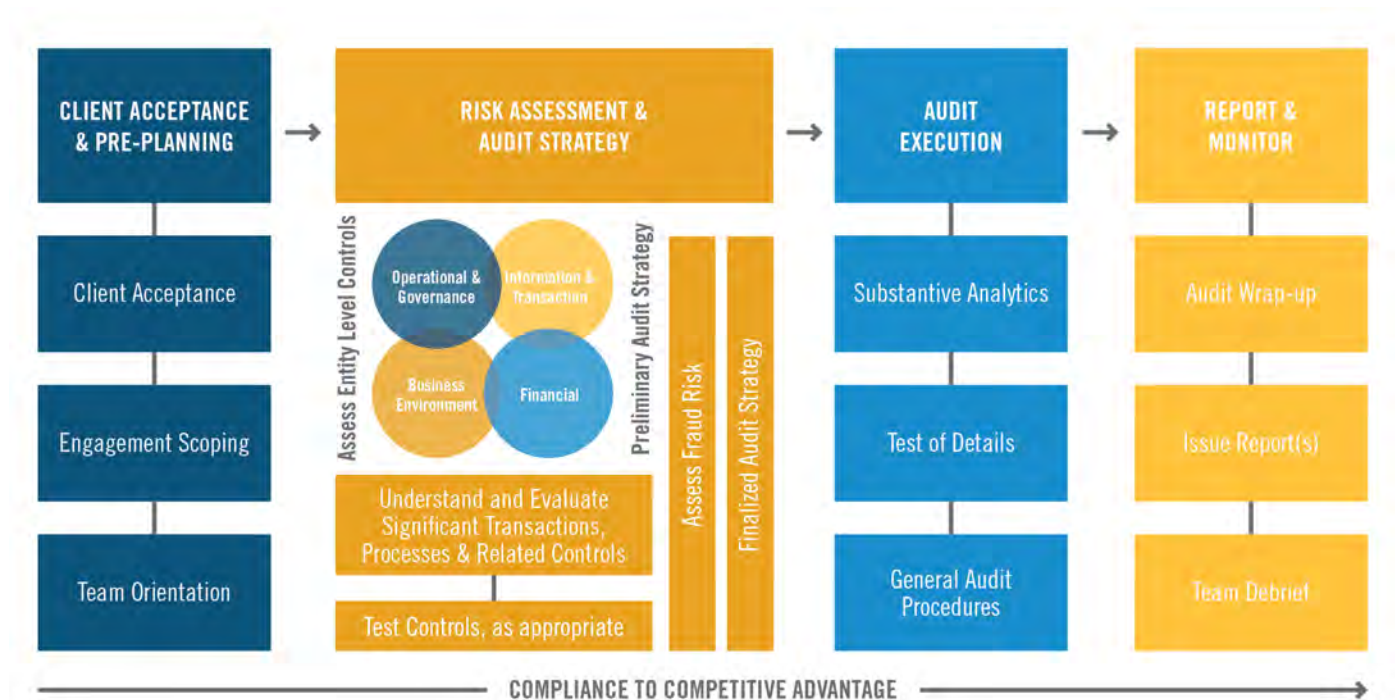
Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

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

CRI AUDIT APPROACH



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





STAGE 1: CLIENT ACCEPTANCE & PRE-PLANNING

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

STAGE 2: RISK ASSESSMENT & AUDIT STRATEGY

- Interview client personnel and others to understand client-specific objectives and risks.
- Assess following aspects of the organization for their impact on the audit plan:
 - environmental and other external risks,
 - management's fraud and IT risk assessment models,
 - entity level controls including:
 - control environment
 - risk assessment,
 - information and communication,
 - and monitoring controls.
 - IT General Computer (ITGC) controls, such as
 - IT Environment
 - Developing and Delivering IT, and
 - Operating and Monitoring IT.
- Determine materiality.
- Develop and document our understanding of and/or reliance on:
 - linkage of financial statements to:
 - significant transactions,
 - processes,
 - IT systems, and
 - related controls,
 - existence of/reliance on SOC entities and their reports,
 - internal audit, and
 - specialists (e.g. valuation, pension costs, etc.).
- If elected, test controls including ITGC, through a mix of:
 - inquiry,
 - observation
 - examination, and
 - re-performance.
- Perform preliminary analytical procedures.
- Finalize risk assessments and develop a final audit strategy.

STAGE 3: AUDIT EXECUTION

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

STAGE 4: REPORT & MONITOR

- Continually monitor throughout the audit - providing feedback as agreed during scoping.
- Conclude the audit (i.e. issue opinions and reports).
- Develop and present:
 - reports,
 - required communications,
 - management letter comments, and
 - other audit-related deliverables.
- Perform debriefings to identify opportunities for improvement with our:
 - engagement team, and/or
 - client's team.



LAKESIDE COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

Lakeside Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal years ending September 30, 2020, 2021, and 2022. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Pasco County and for the fiscal year 2019/2020 the District had a total annual operating budget of approximately \$522,768.09. The final contract will require that among other things, the audit for the period ending September 30, 2020 be completed no later than June 1, 2021.

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

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below as of June 28, 2020 at 12:00 p.m. Any protest regarding the Proposal Documents must be filed in writing at the offices of the District Manager, within seventy-two (72) hours after the Proposal Documents are first made available for pick up.

Proposers must provide one (1) digital copy and seven (7) hard copies of their proposal to Lynn Hayes, District Manager, c/o Rizzetta & Company, Inc., located at 5844 Old Pasco Rd, Ste 100 Wesley Chapel FL 33544, in a sealed envelope marked on the outside "Auditing Services – Lakeside Community Development District." **Proposals must be received by 12:00 p.m. on July 13, 2020** at the office of the District Manager. The District has the right to reject any and all proposals, make modifications to the work, and waive any minor irregularities as it deems appropriate. Please direct all questions regarding this Notice to the District Manager, who can be reached at 813-994-1001.

Lakeside Community Development District
Lynn Hayes, District Manager

Run Date: 6-28-20



LAKESIDE COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2020-2022
Pasco County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than **July 13, 2020 at 12:00 p.m.**, at the offices of District Manager, located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, Florida 33544. Proposals will be publicly opened at that time.

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

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

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

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) digital copy and seven (7) hard copies of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Lakeside Community Development District" on the face of it.

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

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



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

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

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

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

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

- A. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal

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

APPENDIX A - RFP DOCUMENTS



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

AUDITOR SELECTION EVALUATION CRITERIA

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

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

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

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

3. *Understanding of Scope of Work.* (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

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

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

5. *Price* (20 Points)

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



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

LAKESIDE

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: September 14, 2020
12:00PM

Submitted to:

Lakeside
Community Development District
c/o Lynn Hayes, District Manager
5844 Old Pasco Rd, Suite 100
Wesley Chapel FL 33544
Riverview FL 33578

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Table of Contents

	PAGE
EXECUTIVE SUMMARY / TRANSMITTAL LETTER	1
FIRM QUALIFICATIONS.....	3
FIRM & STAFF EXPERIENCE.....	6
REFERENCES.....	11
SPECIFIC AUDIT APPROACH.....	13
COST OF SERVICES	17
SUPPLEMENTAL INFORMATION	19



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

September 14, 2020

Lakeside Community Development District
c/o Lynn Hayes, District Manager
5844 Old Pasco Rd, Suite 100
Wesley Chapel FL 33544
Riverview FL 33578

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2020-2022.

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

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

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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


Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



2 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



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



Peer Review
Program

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

February 20, 2020

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

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

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

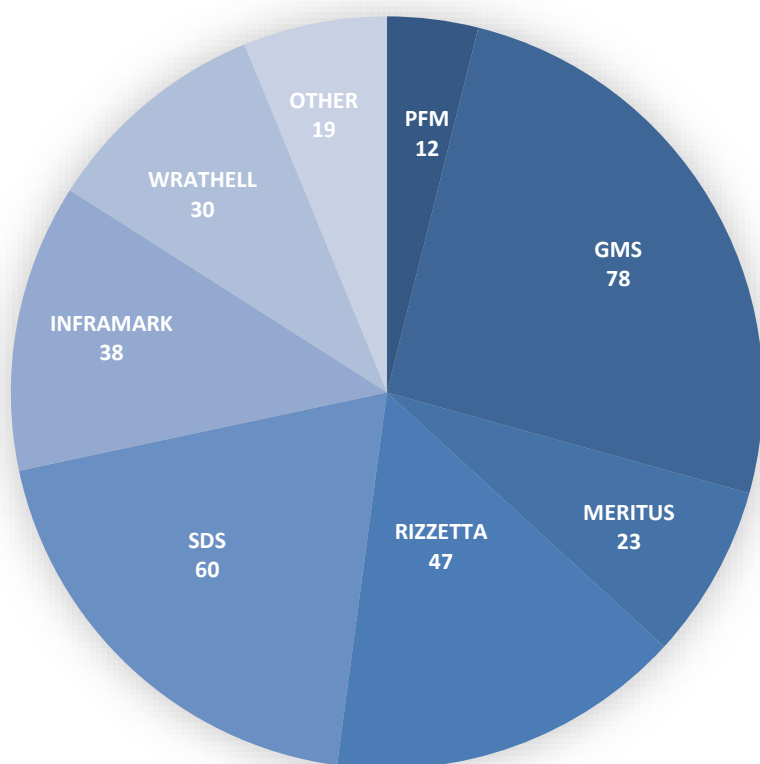
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197 in Florida | 850.224.2727 | Fax: 850.222.6190 | www.ficpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 58 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+
CPE (last 2 years): Government Accounting, Auditing: 38 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

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

- Tony Grau

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

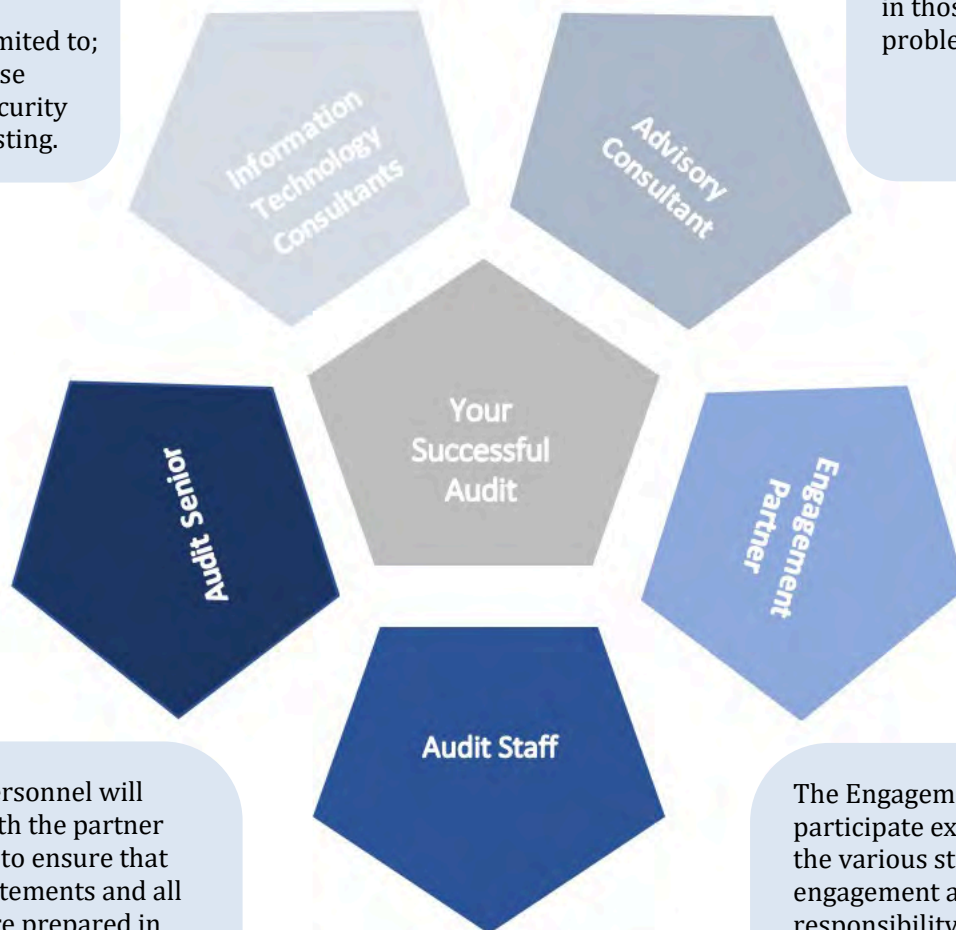
-Racquel McIntosh

YOUR ENGAGEMENT TEAM

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

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

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



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

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



Antonio 'Tony' J. Grau, CPA

Partner

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

Experience

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

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

Education

University of South Florida (1983)

Bachelor of Arts

Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I,II,IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District

St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

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

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

24
58
82 (includes of 4 hours of Ethics CPE)



Racquel C. McIntosh, CPA

Partner

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

Experience

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

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

Education

Florida Atlantic University (2004)
Master of Accounting
Florida Atlantic University (2003)
Bachelor of Arts:
Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:

Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

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

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

Professional Associations/ Memberships

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

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	38
Accounting, Auditing and Other	56
Total Hours	94 (includes of 4 hours of Ethics CPE)

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2020-2022 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2020	\$4,800
2021	\$4,900
2022	<u>\$5,000</u>
TOTAL (2020-2022)	<u>\$14,700</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	332	5	3	327	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73

Current
Arbitrage
Calculations

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

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

Tab 2

**MINUTES OF MEETING
LAKESIDE COMMUNITY DEVELOPMENT DISTRICT**

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

The Audit Committee meeting of the Board of Supervisors of the Lakeside Community Development District was held on **Wednesday, August 26, 2020 at 5:00 p.m.**, conducted by means of communications media technology telephone pursuant to Executive Orders 20-179 (as extended by Executive Order 20-193) issued by Governor DeSantis on August 7, 2020 respectively, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

Present and constituting a quorum:

Samantha Manning	Board Supervisor, Chairman
Linda Ramlot	Board Supervisor, Assistant Secretary
Jack Koch	Board Supervisor, Assistant Secretary
Sean Knudsen	Board Supervisor, Vice Chairman
Annie Kilby	Board Supervisor, Assistant Secretary
Tammi Rivard	Assistant Secretary

Also, Present:

Lynn Hayes	District Manager, Rizzetta & Company, Inc.
Matt Huber	Regional District Manager, Rizzetta & Company, Inc.
Alyssa Willson	District Counsel, Hopping Green & Sams
Al Belluccia	District Engineer, Florida Design
Bryan Schaub	Field Services, Rizzetta & Company, Inc.
Audience	

FIRST ORDER OF BUSINESS

Call to Order

Mr. Hayes called to order and performed roll call continuing a quorum for the meeting.

SECOND ORDER OF BUSINESS

**Review of Proposal for Auditing
Services**

Mr. Hayes informed the Committee that the Grau & Associates proposal arrived on July 13th after the 12:00 p.m. deadline, therefore was ineligible to be considered. He asked Ms. Willson to outline the options available to the committee and a brief discussion ensued. It was decided to re-advertise for auditing services.

On a Motion by Ms. Manning, and seconded by Ms. Ramlot, with all in favor, the Audit Committee rejected all audit service proposals and authorized District Staff to require new proposals based on approved audit committee proposal instructions, and audit evaluation criteria with price for the Lakeside Community Development District.

THIRD ORDER OF BUSINESS

Adjournment

Mr. Lynn Hayes stated that if there was no more business to come before the Audit Committee than a motion to adjourn would be in order.

On a Motion by Ms. Manning, seconded by Ms. Ramlot, with all in favor, the Audit Committee adjourned the meeting at 5.09 p.m. for the Lakeside Community Development District.

Secretary/Assistant Secretary

Chairman/Vice Chairman

Tab 3

**MINUTES OF MEETING
LAKESIDE COMMUNITY DEVELOPMENT DISTRICT**

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

The regular meeting of the Board of Supervisors of the Lakeside Community Development District was held on **Wednesday, August 26, 2020 at 5:00 p.m.**, to be conducted by means of communications media technology telephone pursuant to Executive Orders 20-150 and 20-179 (as extended by Executive Order 20-193) issued by Governor pursuant to Section 120.54(5)(b)2., Florida Statutes.

Present and constituting a quorum:

Samantha Manning	Board Supervisor, Chairman
Linda Ramlot	Board Supervisor, Assistant Secretary
Jack Koch	Board Supervisor, Assistant Secretary
Sean Knudsen	Board Supervisor, Vice Chairman
Annie Kilby	Board Supervisor, Assistant Secretary
Tammi Rivard	Assistant Secretary

Also, Present:

Lynn Hayes	District Manager, Rizzetta & Company, Inc.
Matt Huber	Regional District Manager, Rizzetta & Company, Inc.
Alyssa Willson	District Counsel, Hopping Green & Sams
Al Belluccia	District Engineer, Florida Design
Bryan Schaub	Field Services, Rizzetta & Company, Inc.

Audience

FIRST ORDER OF BUSINESS

Call to Order

Mr. Hayes called to order and performed roll call and confirmed a quorum.

SECOND ORDER OF BUSINESS

Audience Comments on Agenda Items

No audience comments.

THIRD ORDER OF BUSINESS

Presentation of Field Inspection Report

Mr. Schaub presented his field report and addressed items that need completion. It was noted that a natural area tree on Bee Tree will be removed on August 27, 2020 by Brightview Landscape. The Board emphasized that items noted on the field report be completed by Brightview Landscape.

FOURTH ORDER OF BUSINESS

Consideration of the Minutes of the Board of Supervisors' Audit Meeting held on July 22nd, 2020

Mr. Hayes presented the minutes and requested if there were any amendments necessary. There were none.

On a Motion by Ms. Manning, and seconded by Ms. Rivard, with all in favor, the Board of Supervisors approved the Audit Meeting Minutes of the Board of Supervisors' Meeting held on July 22, 2020, as presented, for the Lakeside Community Development District.

FIFTH ORDER OF BUSINESS

Consideration of the Minutes of the Board of Supervisors' Meeting held on July 22nd, 2020

Mr. Hayes presented the minutes and requested if there were any amendments necessary. There were none.

On a Motion by Ms. Manning, and seconded by Ms. Kilby, with all in favor, the Board of Supervisors approved the Minutes of the Board of Supervisors' Meeting held on July 22, 2020, as presented, for the Lakeside Community Development District.
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SIXTH ORDER OF BUSINESS

Consideration of Operation & Maintenance Expenditures for July 2020

Mr. Hayes presented the Operation and Maintenance Expenditures for July 2020 (\$28,080.28). Ms. Ramlot requested Mr. Hayes investigate a Pasco County utility bill for a home located at 13646 Seabridge as this could possibly be associated with potable water use for irrigation. She suggested the Board consider adding the 13646 location as an irrigation address as well as source water.

On a Motion by Ms. Manning, seconded by Ms. Rivard, with all in favor the Board of Supervisors ratified the July payment of the Operation & Maintenance Expenditures (\$28,080.28) for the Lakeside Community Development District.

SEVENTH ORDER OF BUSINESS

**Consideration of Public Hearing
of Fiscal Year 2020-2021 Final
Budget**

Mr. Hayes asked for a motion to open the Public Hearing on Fiscal Year 2020-2021 Final Budget.

On a Motion by Ms. Manning, seconded by Mr. Koch, with all in favor, the Board of Supervisors approved to a Public Hearing on the Fiscal Year 2020-2021 for the Lakeside Community Development District.

Mr. Hayes reminded the Board that they had approved the Proposed 2020-2021 Budget in June and the Public Hearing provides an opportunity for both audience members and the Board to address any concerns they may have regarding the budget. Discussion ensued on how to reduce the assessments to reflect a zero increase. A brief recess was taken to allow Mr. Huber to look at options to accomplish that goal.

On a Motion by Mr. Koch, seconded by Ms. Kilby, with all in favor, the Board of Supervisors recessed the Public Hearing on the Fiscal Year 2020-2021 Final Budget for the Lakeside Community Development District.

EIGHTH ORDER OF BUSINESS

**Consideration of Resolution 2020-15;
Setting Fiscal Year 20-21 Meeting
Schedule**

The Board currently meets on the 4th Wednesday of the month at 11:00 a.m. except for the months of November, January, May, and August when they convene at 5:00 p.m. All meetings are held at 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544. A brief discussion was held regarding possibly changing some of the dates and locations for future meetings. The following Board actions were taken:

On a Motion by Ms. Manning, seconded by Ms. Ramlot, with all in favor, the Board of Supervisors agreed to move the November 25th meeting to November 18th at 5:00 p.m. for the Lakeside Community District.

On a Motion by Ms. Ramlot, seconded by Mr. Koch, with all in favor, the Board of Supervisors approved moving the December 23rd meeting to December 15th at 11:00 a.m. for the Lakeside Community District.

On a Motion by Ms. Ramlot, seconded by Mr. Koch, with all in favor, the Board of Supervisors approved holding the May 26th, 2021 meeting at 5:00 p.m. and moving the August 25th meeting to August 19th, 2021 at 5:00 p.m. at the Lakeside Amenity Center 13739 Lakemont Drive, Hudson, FL 34669 (pending HOA approval) as well as adopting Resolution 2020-15 as discussed for the Lakeside Community District.

NINTH ORDER OF BUSINESS

Consideration of Cost Sharing Agreement with HOA/Security

Mr. Hayes stated that the Chairman approved the CDD/HOA cost sharing agreement as discussed at the July 22, 2020 Board of Supervisors meeting. The HOA agreed to pay 80% of the cost of FHP Security Services and the CDD would be responsible for 20% of the cost for the 20 hours per week. The total annual cost for FHP will be \$46,800 per year. The Board requested the CDD/HOA cost sharing agreement begin on October 1, 2020.

On a Motion by Mr. Koch, seconded by Ms. Manning, with all in favor, the Board of Supervisors ratified the CDD/HOA Cost Sharing Agreement for FHP Security Services, for the Lakeside Community Development District.

TENTH ORDER OF BUSINESS

Consideration of LLS Tax Solutions Engagement Letter for Arbitrage Rebate Calculation Services

Mr. Hayes reviewed the LLS Tax engagement letter explaining that they will calculate any interest earned on bond proceeds and verify the interest earned does not exceed the yield of the bond as required by statutes. The cost for these services will be \$1,500 for July 8, 2020- July 8, 2022 or \$500 per year.

On a Motion by Ms. Manning, seconded by Mr. Koch, with all in favor, the Board of Supervisors approved the agreement with LLS Tax Solutions for arbitrage rebate calculation services, for the Lakeside Community Development District.

ELEVENTH ORDER OF BUSINESS

**Discussion of Natural Buffer Area
Policy**

Mr. Hayes discussed the policy with the Board and recommended that oversight for the policy be provided by District Engineer. A request was made that the policy clarify that all changes must be reviewed by District staff prior to taking any action and that all safety issues will be addressed and removed by the CDD.

On a Motion by Mr. Koch, seconded by Ms. Manning, with all in favor, the Board of Supervisors adopted the natural buffer area policy as amended along with the conservation/wetlands map, for the Lakeside Community Development District.

TWELFTH ORDER OF BUSINESS

**Consideration of Audit
Committee Recommendations**

Mr. Hayes reviewed the recommendation of the audit committee.

On a Motion by Ms. Manning, seconded by Ms. Kilby, with all in favor, the Board of Supervisors accepted the recommendation of the audit committee to reject all proposals received and advertise another RFP for auditing services based on the same instructions and criteria, for the Lakeside Community Development District.

THIRTEENTH ORDER OF BUSINESS:

**Public Hearing on 2020-2021
Final Budget**

Mr. Hayes asked for a motion to reconvene the Public Hearing on Fiscal Year 2020-2021 Final Budget.

On a Motion by Mr. Koch, seconded by Ms. Manning, with all in favor, the Board of Supervisors reconvened the Public Hearing for Fiscal Year 2020-2021 Final Budget for the Lakeside Community Development District.

Mr. Huber presented adjustments necessary to reflect a zero increase in assessments over the prior year. He stated the adjusted total general fund is \$480,775, The Revenue Fund is \$10,000, and the Debt Service Series 2015 & Series 2018 is \$732,426.30, for a total of all funds of \$1,223,201.30. A brief discussion ensued with no audience comments brought forward.

On a Motion by Mr. Koch, seconded by Ms. Ramlot, with all in favor, the Board of Supervisors closed the Public Hearing on the Fiscal Year 2020-2021 Final Budget for the Lakeside Community Development District.

FOURTEENTH ORDER OF BUSINESS

**Consideration of Resolution 2020-13;
Adopting FY 2020-2021 Budget**

Mr. Hayes presented Resolution 2020-13 formally adopting the Fiscal Year 2020-2021 Final Budget as discussed.

On a Motion by Mr. Koch, seconded by Ms. Ramlot, with all in favor, the Board of Supervisors approved Resolution 2020-13 adopting Fiscal Year 2020-2021 Final Budget totaling \$1,223,201.30 for the Lakeside Community Development District.

FIFTEENTH ORDER OF BUSINESS

**Public Hearing on Levying
Assessments**

Mr. Hayes asked for a motion to open the Public Hearing on Levying Assessments.

On a Motion by Mr. Koch, seconded by Ms. Rivard, with all in favor, the Board of Supervisors opened the Public Hearing on Levying Assessments for the Lakeside Community Development District.

Mr. Hayes asked if there were any questions regarding the act of levying assessments. Hearing none he asked for a motion to close the Public Hearing on Levying Assessments.

On a Motion by Mr. Koch, seconded by Ms. Kilby, with all in favor, the Board of Supervisors closed the Public Hearing on Assessments for the Lakeside Community Development District.

SIXTHTEENTH ORDER OF BUSINESS

**Consideration of Resolution 2020-14;
Certifying Assessment Roll and
Levying Assessments**

Mr. Hayes presented Resolution 2020-14 to the Board of Supervisors. He confirmed that by adopting this resolution the Board is authorizing the District Staff to provide the County with the Assessment Roll so it can be included in the November 2020 tax bill.

On a Motion by Ms. Manning, seconded by Ms. Ramlot, with all in favor, the Board of Supervisors approved Resolution 2020-14, Certifying an Assessment Roll and Levying Assessments to fund the Fiscal Year 2020-2021 for the Lakeside Community Development District.

SEVENTEENTH ORDER OF BUSINESS

Staff Reports

- A. District Counsel
Alyssa Willson confirmed that the current Executive Order from Governor DeSantis allows the CDD to continue to do Zoom meetings for the September 23, 2020 BOS meeting.
- B. District Engineer
No Report
- C. District Manager
Mr. Hayes noted the next regular meeting is scheduled for September 23, 2020 at 11:00 a.m. via Zoom. Subsequent meetings will follow the approved Fiscal Year 2020-2021 meeting schedule and any pertinent pandemic requirements.

EIGHTEENTH ORDER OF BUSINESS

Supervisor Requests

The Board members had some supervisor requests for the District Manager.

NINETEENTH ORDER OF BUSINESS

Adjournment

Mr. Hayes stated that if there was no more business to come before the Board than a motion to adjourn would be in order.

On a Motion by Mr. Koch, seconded by Ms. Ramlot, with all in favor, the Board of Supervisors adjourned the meeting at 6:30 p.m. for the Lakeside Community Development District.

Secretary/Assistant Secretary

Chairman/Vice Chairman

Tab 4

LAKESIDE COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 5844 OLD PASCO ROAD · SUITE 100 · WESLEY CHAPEL, FL 33544

Operation and Maintenance Expenditures August 2020 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from August 1, 2020 through August 31, 2020. This does not include expenditures previously approved by the Board.

The total items being presented: **\$14,274.79**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Lakeside Community Development District

Paid Operation & Maintenance Expenditures

August 1, 2020 Through August 31, 2020

Vendor Name	Check #	Invoice Number	Invoice Description	Invoice Amount
Alexander C Conran	000772	AC072320	Off-Duty State Trooper 07/20	\$ 225.00
Florida Design Consultants, Inc.	000775	41579	Engineering Services 07/20	\$ 2,943.75
Hopping Green & Sams	000774	116361	Legal Services 06/20	\$ 2,475.17
Jack D Hypes	000773	JH072820	Off-Duty State Trooper 07/20	\$ 225.00
Jeremy R Cohen	000771	JC070920	Off-Duty State Trooper 07/20	\$ 225.00
Jeremy R Cohen	000771	JC071520	Off-Duty State Trooper 07/20	\$ 225.00
LLS Tax Solutions Inc.	000776	002055	Rebatable Arbitrage Calculation Series 2018 07/20	\$ 500.00
Pasco County Utilities Services Branch	000777	13817918	Water Utility Service 07/20	\$ 1,199.14
Rizzetta & Company, Inc.	000768	INV0000051728	District Management Fees 08/20	\$ 4,059.84
Rizzetta & Company, Inc.	000768	INV0000051836	Mass Mailing 07/20	\$ 657.01
Rizzetta Technology Services, LLC	000769	INV0000006065	Email & Website Hosting Services 08/20	\$ 175.00

Lakeside Community Development District

Paid Operation & Maintenance Expenditures

August 1, 2020 Through August 31, 2020

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Times Publishing Company	000770	0000092397 07/15/20	Account 117744 Legal Advertising 07/20	\$ 109.60
Times Publishing Company	000778	0000093436 08/05/20	Account 117744 Legal Advertising 08/20	\$ 574.00
Withlacoochee River Electric Coop., Inc.	000779	Electric Summary 07/20	Summary Billing 07/20	<u>\$ 681.28</u>
Report Total				<u>\$ 14,274.79</u>

Tab 5

ILLUMINATIONS HOLIDAY LIGHTING

Proposal

8606 Herons Cove Pl
Tampa, FL 33647
Tim Gay

(813) 334-4827

TO:

Lakeside CDD
5844 Old Pasco Rd
Wesley Chapel, FL 33544
attn: Lynn Hayes

JOB DESCRIPTION
Holiday Lighting and Decoration of Lakeside Community Entrance

ITEMIZED ESTIMATE: TIME AND MATERIALS	AMOUNT
Entrance / Exit	
Entrance Signs - Price per sign x 3	\$1,250.00
Install warm white C9's across the top of the entrance wall	
Install 2 x lighted wreaths with bows on either side of center of entrance sign	
50% Deposit required	
TOTAL ESTIMATED JOB COST	\$3,750.00

- * Price includes rental of materials, lift, labor, installation, service and removal.
- * Illuminations Holiday Lighting takes the utmost care and precaution to protect your premises and property.
- * Customer hereby authorizes Illuminations Holiday Lighting, to install and / or remove all materials on said property as provided herein.
- * Assumes adequate power available. If additional power needed Lakeside CDD responsible for providing.
- * Please note: Loss of material due to theft or vandalism is reimbursable at cost
- * Remaining balance of project due upon receipt of invoice after installation.
- * Removal process begins after New Years Day. It can take up to a week or more for completion. Power can be turned off in the interim.

Tim Gay
PREPARED BY

8/30/2020
DATE

AUTHORIZED SIGNATURE FOR LAKESIDE CDD

DATE

CONFIDENTIAL - This message is sent on behalf of Illuminations Holiday Lighting and is intended for authorized personnel and Board Members of Lakeside CDD only. As the intended recipient you are notified that disclosing, copying, distributing or taking any action in reliance on the contents of this information is strictly prohibited.

Tab 6

Proposal for Extra Work at Lakeside CDD

Property Name	Lakeside CDD	Contact	Lynn Hayes
Property Address	13540 Niti Drive Hudson, FL 34669	To	Lakeside CDD
		Billing Address	CO Rizzetta Co Inc 12750 Citrus Park Ln Ste 115 Tampa, FL 33625

Project Name 13646 Sea Bridge Dr. Hudson Fl. 34669

Project Description Disconnecting to Irrigation Domestic to Common Pumps

Scope of Work

QTY	UoM/Size	Material/Description
1.00	EACH	Connecting commercial irrigation 3" mainline / Labor & Materials permits are included in total cost

For internal use only

SO# 7323583

JOB# 342200184

Service Line 150

Total Price \$3,249.95

THIS IS NOT AN INVOICE

This proposal is valid for 60 days unless otherwise approved by BrightView Landscape Services, Inc.
26642 Wild Fern Circle, Lutz, FL 33559 ph. (813) 994-2309 fax (813) 973-3293

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only, contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law; and will comply with all other license and permit requirements of the City, State and Federal Governments, as well as all other requirements of law.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales tax where applicable on material supplied.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall indemnify the Client/Owner and its agents and employees from and against any third party liabilities that arise out of Contractor's work to the extent such liabilities are adjudicated to have been caused by Contractor's negligence or willful misconduct. Contractor shall not be liable for any damage that occurs from Acts of God are defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this agreement within sixty (60) days. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and control shall be the sole responsibility of the Client/Owner.
7. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
8. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
9. **Access to Jobsite:** Client/Owner shall provide all utilities to perform the work. Client/Owner shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the owner makes the site available for performance of the work.
10. **Invoicing:** Client/Owner shall make payment to Contractor within fifteen (15) days upon receipt of invoice. In the event the schedule for the completion of the work shall require more than thirty (30) days, a progress bill will be presented by month end and shall be paid within fifteen (15) days upon receipt of invoice.
11. **Termination:** This Work Order may be terminated by the either party with or without cause, upon seven (7) work days advance written notice. Client/Owner will be required to pay for all materials purchased and work completed to the date of termination and reasonable charges incurred in demobilizing.
12. **Assignment:** The Owner/Client and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Owner/Client nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
13. **Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Owner. If the Client/Owner must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Client/Owner directly to the designer involved.

14. **Cancellation:** Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Client/Owner will be liable for a minimum travel charge of \$150.00 and billed to Client/Owner.

The following sections shall apply where Contractor provides Customer with tree care services:

15. **Tree & Stump Removal:** Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Client/Owner. Defined backfill and landscape material may be specified. Client/Owner shall be responsible for contacting Underground Service Alert to locate underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Client/Owner's expense.
16. **Waiver of Liability:** Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboricultural) standards will require a signed waiver of liability.

Acceptance of this Contract

Contractor is authorized to perform the work stated on the face of this Contract. Payment will be 100% due at time of billing. If payment has not been received by BrightView within fifteen (15) days after billing, BrightView shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 30 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS, MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY

Customer

Property Manager

Signature

Title

Lynn Hayes

September 14, 2020

Printed Name

Date

BrightView Landscape Services, Inc. "BrightView"

Account Manager Exterior

Signature

Title

Roy Harris

September 14, 2020

Printed Name

Date

Job #: 342200184

Proposed Price: \$3,249.95

SO # 7323583

Tab 7



Florida
Insurance
Alliance™



Egis Insurance & Risk Advisors

Is pleased to provide a

Proposal of Insurance Coverage for:

Lakeside Community Development District

Please review the proposed insurance coverage terms and conditions carefully.

Written request to bind must be received prior to the effective date of coverage.

The brief description of coverage contained in this document is being provided as an accommodation only and is not intended to cover or describe all Coverage Agreement terms. For more complete and detailed information relating to the scope and limits of coverage, please refer directly to the Coverage Agreement documents. Specimen forms are available upon request.

About FIA

Florida Insurance Alliance ("FIA"), authorized and regulated by the Florida Office of Insurance Regulation, is a non-assessable, governmental insurance Trust. FIA was created in September 2011 at a time when a large number of Special Taxing Districts were having difficulty obtaining insurance.

Primarily, this was due to financial stability concerns and a perception that these small to mid-sized Districts had a disproportionate exposure to claims. Even districts that were claims free for years could not obtain coverage. FIA was created to fill this void with the goal of providing affordable insurance coverage to Special Taxing Districts. Today, FIA proudly serves and protects more than 800 public entity members.

Competitive Advantage

FIA allows qualifying Public Entities to achieve broad, tailored coverages with a cost-effective insurance program. Additional program benefits include:

- Insure-to-value property limits with no coinsurance penalties
- First dollar coverage for "alleged" public official ethics violations
- Proactive in-house claims management and loss control department
- Complimentary risk management services including on-site loss control, property schedule verification and contract reviews
- Online Risk Management Education & Training portal
- Online HR & Benefits Support portal
- HR Hotline
- Safety Partners Matching Grant Program

How are FIA Members Protected?

FIA employs a conservative approach to risk management. Liability risk retained by FIA is fully funded prior to the policy term through member premiums. The remainder of the risk is transferred to reinsurers. FIA's primary reinsurers, Lloyds of London and Hudson Insurance Company, both have AM Best A XV (Excellent) ratings and surplus of \$2Billion or greater.

In the event of catastrophic property losses due to a Named Storm (i.e., hurricane), the program bears no risk as all losses are passed on to the reinsurers. FIA purchases property reinsurance to withstand the 1,000-year storm event (probability of exceedance .1%). This level of protection is statistically 2 to 3 times safer than competitors and industry norms. FIA members' property claims resulting from Hurricane Irma in 2017 amounted to less than 4% of the per occurrence coverage available.

What Are Members Responsible For?

As a non-assessable Trust, our members are only responsible for two items:

- Annual Premiums
- Individual Member Deductibles

FIA Bylaws prohibit any assessments or other fees.

Additional information regarding FIA and our member services can be found at www.fia360.org.

Quotation being provided for:

Lakeside Community Development District
c/o Rizzetta & Company
5844 Old Pasco Rd, #100
Wesley Chapel, FL 33544

Term: October 1, 2020 to October 1, 2021

Quote Number: 100120631

PROPERTY COVERAGE

SCHEDULE OF COVERAGES AND LIMITS OF COVERAGE

COVERED PROPERTY	
Total Insured Values – Blanket Building and Contents – Per Schedule on file totalling	\$194,000
Loss of Business Income	\$1,000,000
Additional Expense	\$1,000,000
Inland Marine	
Scheduled Inland Marine	Not Included

It is agreed to include automatically under this Insurance the interest of mortgagees and loss payees where applicable without advice.

	Valuation	Coinsurance
Property	Replacement Cost	None
Inland Marine	Actual Cash Value	None

DEDUCTIBLES:	\$2,500	Per Occurrence, All other Perils, Building & Contents and Extensions of Coverage.
	3 %	Total Insured Values per building, including vehicle values, for "Named Storm" at each affected location throughout Florida subject to a minimum of \$10,000 per occurrence, per Named Insured.
	Per Attached Schedule	Inland Marine

Special Property Coverages		
Coverage	Deductibles	Limit
Earth Movement	\$2,500	Included
Flood	\$2,500 *	Included
Boiler & Machinery		Included
TRIA		Included

*Except for Zones A & V see page 8 (Terms and Conditions) excess of NFIP, whether purchased or not

TOTAL PROPERTY PREMIUM

\$962

Extensions of Coverage

If marked with an "X" we will cover the following EXTENSIONS OF COVERAGE under this Agreement, These limits of liability do not increase any other applicable limit of liability.

(X)	Code	Extension of Coverage	Limit of Liability
X	A	Accounts Receivable	\$500,000 in any one occurrence
X	B	Animals	\$1,000 any one Animal \$5,000 Annual Aggregate in any one agreement period
X	C	Buildings Under Construction	As declared on Property Schedule, except new buildings being erected at sites other than a covered location which is limited to \$250,000 estimated final contract value any one construction project.
X	D	Debris Removal Expense	\$250,000 per insured or 25% of loss, whichever is greater
X	E	Demolition Cost, Operation of Building Laws and Increased Cost of Construction	\$500,000 in any one occurrence
X	F	Duty to Defend	\$100,000 any one occurrence
X	G	Errors and Omissions	\$250,000 in any one occurrence
X	H	Expediting Expenses	\$250,000 in any one occurrence
X	I	Fire Department Charges	\$50,000 in any one occurrence
X	J	Fungus Cleanup Expense	\$50,000 in the annual aggregate in any one occurrence
X	K	Lawns, Plants, Trees and Shrubs	\$50,000 in any one occurrence
X	L	Leasehold Interest	Included
X	M	Air Conditioning Systems	Included
X	N	New locations of current Insureds	\$1,000,000 in any one occurrence for up to 90 days, except 60 days for Dade, Broward, Palm Beach from the date such new location(s) is first purchased, rented or occupied whichever is earlier. Monroe County on prior submit basis only
X	O	Personal property of Employees	\$500,000 in any one occurrence
X	P	Pollution Cleanup Expense	\$50,000 in any one occurrence
X	Q	Professional Fees	\$50,000 in any one occurrence
X	R	Recertification of Equipment	Included
X	S	Service Interruption Coverage	\$500,000 in any one occurrence
X	T	Transit	\$1,000,000 in any one occurrence
X	U	Vehicles as Scheduled Property	Included
X	V	Preservation of Property	\$250,000 in any one occurrence
X	W	Property at Miscellaneous Unnamed Locations	\$250,000 in any one occurrence
X	X	Piers, docs and wharves as Scheduled Property	Included on a prior submit basis only

X	Y	Glass and Sanitary Fittings Extension	\$25,000 any one occurrence
X	Z	Ingress / Egress	45 Consecutive Days
X	AA	Lock and Key Replacement	\$2,500 any one occurrence
X	BB	Awnings, Gutters and Downspouts	Included
X	CC	Civil or Military Authority	45 Consecutive days and one mile
X	Section II B1	Business Income	\$1,000,000 in any one occurrence
X	Section II B2	Additional Expenses	\$1,000,000 in any one occurrence
X	FIA 120	Active Assailant(s)	\$1,000,000 in any one occurrence

CRIME COVERAGE

<u>Description</u>	<u>Limit</u>	<u>Deductible</u>
Forgery and Alteration	Not Included	Not Included
Theft, Disappearance or Destruction	Not Included	Not Included
Computer Fraud including Funds Transfer Fraud	Not Included	Not Included
Employee Dishonesty, including faithful performance, per loss	Not Included	Not Included

AUTOMOBILE COVERAGE

Coverages	Covered Autos	Limit	Premium
Covered Autos Liability	8,9	\$1,000,000	Included
Personal Injury Protection	N/A		Not Included
Auto Medical Payments	N/A		Not Included
Uninsured Motorists including Underinsured Motorists	N/A		Not Included
Physical Damage Comprehensive Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto, But No Deductible Applies To Loss Caused By Fire or Lightning. See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Specified Causes of Loss Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto For Loss Caused By Mischief Or Vandalism See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Collision Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Towing And Labor	N/A	\$0 For Each Disablement Of A Private Passenger Auto	Not Included

GENERAL LIABILITY COVERAGE (Occurrence Basis)

Bodily Injury and Property Damage Limit	\$1,000,000
Personal Injury and Advertising Injury	Included
Products & Completed Operations Aggregate Limit	Included
Employee Benefits Liability Limit, per person	\$1,000,000
Herbicide & Pesticide Aggregate Limit	\$1,000,000
Medical Payments Limit	\$5,000
Fire Damage Limit	Included
No fault Sewer Backup Limit	\$25,000/\$250,000
General Liability Deductible	\$0

PUBLIC OFFICIALS AND EMPLOYMENT PRACTICES LIABILITY (Claims Made)

Public Officials and Employment Practices Liability Limit	Per Claim	\$1,000,000
	Aggregate	\$2,000,000
Public Officials and Employment Practices Liability Deductible		\$0

Supplemental Payments: Pre-termination \$2,500 per employee - \$5,000 annual aggregate.
Non-Monetary \$100,000 aggregate.

Cyber Liability sublimit included under POL/EPLI

Media Content Services Liability
Network Security Liability
Privacy Liability
First Party Extortion Threat
First Party Crisis Management
First Party Business Interruption
Limit: \$100,000 each claim/annual aggregate



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PREMIUM SUMMARY

Lakeside Community Development District
c/o Rizzetta & Company
5844 Old Pasco Rd, #100
Wesley Chapel, FL 33544

Term: October 1, 2020 to October 1, 2021

Quote Number: 100120631

PREMIUM BREAKDOWN

Property (Including Scheduled Inland Marine)	\$962
Crime	Not Included
Automobile Liability	Not Included
Hired Non-Owned Auto	Included
Auto Physical Damage	Not Included
General Liability	\$2,421
Public Officials and Employment Practices Liability	\$2,421
TOTAL PREMIUM DUE	\$5,804

IMPORTANT NOTE

Defense Cost - Outside of Limit, Does Not Erode the Limit for General Liability, Public Officials Liability, and Employment related Practices Liability.

- Deductible does not apply to defense cost. Self-Insured Retention does apply to defense cost.

Additional Notes:

(None)



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PARTICIPATION AGREEMENT

Application for Membership in the Florida Insurance Alliance

The undersigned local governmental entity, certifying itself to be a public agency of the State of Florida as defined in Section 163.01, Florida Statutes, hereby formally makes application with the Florida Insurance Alliance ("FIA") for continuing liability and/or casualty coverage through membership in FIA, to become effective 12:01 a.m., 10/01/2020, and if accepted by the FIA's duly authorized representative, does hereby agree as follows:

- (a) That, by this reference, the terms and provisions of the Interlocal Agreement creating the Florida Insurance Alliance are hereby adopted, approved and ratified by the undersigned local governmental entity. The undersigned local governmental entity certifies that it has received a copy of the aforementioned Interlocal Agreement and further agrees to be bound by the provisions and obligations of the Interlocal Agreement as provided therein;
- (b) To pay all premiums on or before the date the same shall become due and, in the event Applicant fails to do so, to pay any reasonable late penalties and charges arising therefrom, and all costs of collection thereof, including reasonable attorneys' fees;
- (c) To abide by the rules and regulations adopted by the Board of Directors;
- (d) That should either the Applicant or the Fund desire to cancel coverage; it will give not less than thirty (30) days prior written notice of cancellation;
- (e) That all information contained in the underwriting application provided to FIA as a condition precedent to participation in FIA is true, correct and accurate in all respects.

Lakeside Community Development District

(Name of Local Governmental Entity)

By: _____

Signature

Samantha Manning
Print Name

Witness By: _____

Signature

Adam Lorry
Print Name

IS HEREBY APPROVED FOR MEMBERSHIP IN THIS FUND, AND COVERAGE IS EFFECTIVE October 1, 2020

By: _____

Administrator



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PROPERTY VALUATION AUTHORIZATION

Lakeside Community Development District
c/o Rizzetta & Company
5844 Old Pasco Rd, #100
Wesley Chapel, FL 33544

QUOTATIONS TERMS & CONDITIONS

1. Please review the quote carefully for coverage terms, conditions, and limits.
2. The coverage is subject to 100% minimum earned premium as of the first day of the "Coverage Period".
3. Total premium is late if not paid in full within 30 days of inception, unless otherwise stated.
4. Property designated as being within Flood Zone A or V (and any prefixes or suffixes thereof) by the Federal Emergency Management Agency (FEMA), or within a 100 Year Flood Plain as designated by the United States Army Corps of Engineers, will have a Special Flood Deductible equal to all flood insurance available for such property under the National Flood Insurance Program, whether purchased or not or 5% of the Total Insured Value at each affected location whichever the greater.
5. The Florida Insurance Alliance is a shared limit. The limits purchased are a per occurrence limit and in the event an occurrence exhaust the limit purchased by the Alliance on behalf of the members, payment to you for a covered loss will be reduced pro-rata based on the amounts of covered loss by all members affected by the occurrence. Property designated as being within.
6. Coverage is not bound until confirmation is received from a representative of Egis Insurance & Risk Advisors.

I give my authorization to bind coverage for property through the Florida Insurance Alliance as per limits and terms listed below.

<input checked="" type="checkbox"/> Building and Content TIV	\$194,000	As per schedule attached
<input type="checkbox"/> Inland Marine	Not Included	
<input type="checkbox"/> Auto Physical Damage	Not Included	

Signature: *Samanta* Date: *9/10/20*
Name: *Samanta Manning*
Title: *Chairman*



**Florida
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Property Schedule

Schedule Items Effective As of: 10/01/2020

Lakeside Community Development District

Policy No.: 100120631

Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value			
	Address						Const Type	Term Date	Contents Value
	Roof Shape	Roof Pitch							
	Entry Features		2009	10/01/2020	\$25,000	\$25,000			
	13324 Hudson Ave Hudson FL 34669		Joisted masonry	10/01/2021					
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value			
	Address						Const Type	Term Date	Contents Value
	Roof Shape	Roof Pitch							
	Entry Features		2009	10/01/2020	\$25,000	\$25,000			
	13324 Hudson Ave Hudson FL 34669		Joisted masonry	10/01/2021					
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value			
	Address						Const Type	Term Date	Contents Value
	Roof Shape	Roof Pitch							
	Entry Features		2009	10/01/2020	\$25,000	\$25,000			
	13324 Hudson Ave Hudson FL 34669		Joisted masonry	10/01/2021					
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value			
	Address						Const Type	Term Date	Contents Value
	Roof Shape	Roof Pitch							
	Entry Features		2009	10/01/2020	\$25,000	\$25,000			
	13324 Hudson Ave Hudson FL 34669		Joisted masonry	10/01/2021					
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value			
	Address						Const Type	Term Date	Contents Value
	Roof Shape	Roof Pitch							
	Entry Features		2009	10/01/2020	\$5,000	\$5,000			
	13324 Hudson Ave Hudson FL 34669		Joisted masonry	10/01/2021					
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value			
	Address						Const Type	Term Date	Contents Value
	Roof Shape	Roof Pitch							
	Entry Features		2009	10/01/2020	\$5,000	\$5,000			
	13324 Hudson Ave Hudson FL 34669		Joisted masonry	10/01/2021					
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value			
	Address						Const Type	Term Date	Contents Value
	Roof Shape	Roof Pitch							
	Entry Features		2009	10/01/2020	\$5,000	\$5,000			
	13324 Hudson Ave Hudson FL 34669		Joisted masonry	10/01/2021					
Unit #	Description		Year Built	Eff. Date	Building Value	Total Insured Value			
	Address						Const Type	Term Date	Contents Value
	Roof Shape	Roof Pitch							
	Entry Features		2009	10/01/2020	\$5,000	\$5,000			
	13324 Hudson Ave Hudson FL 34669		Joisted masonry	10/01/2021					

Sign:

Print Name:

Date:

Samantha Manning

9/10/20



**Florida
Insurance
Alliance™**

Property Schedule

Schedule Items Effective As of: 10/01/2020

Lakeside Community Development District

Policy No.: 100120631

Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	
				Roof Covering	Covering Replaced	
	Entry Features		2009	10/01/2020	\$5,000	\$5,000
	13324 Hudson Ave Hudson FL 34669		Joisted masonry	10/01/2021		
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	
				Roof Covering	Covering Replaced	
	Irrigation Systems		2009	10/01/2020	\$12,000	\$12,000
	13324 Hudson Ave Hudson FL 34669			10/01/2021		
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	
				Roof Covering	Covering Replaced	
	Irrigation Systems		2009	10/01/2020	\$12,000	\$12,000
	13324 Hudson Ave Hudson FL 34669			10/01/2021		
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	
				Roof Covering	Covering Replaced	
	Fence		2009	10/01/2020	\$50,000	\$50,000
	13324 Hudson Ave Hudson FL 34669			10/01/2021		
			Total:	Building Value \$194,000	Contents Value \$0	Insured Value \$194,000

Sign:

Samantha Manning

Print Name:

Samantha Manning

Date:

9/10/20