



Rizzetta & Company

# Lake Padgett Estates Independent Special District

---

## Board of Supervisors' Meeting May 21, 2020

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

[www.lakepadgettisd.org](http://www.lakepadgettisd.org)

## **LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT**

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

**Board of Supervisors**

Steve Yarbrough	Chairman
Pam Carr	Vice Chairman
Linda Hutchinson	Assistant Secretary
Keith Crockett	Assistant Secretary
David Hipps	Assistant Secretary

**District Manager**

Matthew Huber	Rizzetta & Company, Inc.
---------------	--------------------------

**District Counsel**

Tim Hayes	Law offices of Timothy G. Hayes, P.A.
-----------	---------------------------------------

**District Engineer**

John Mueller	Sprinkle Consulting
--------------	---------------------

**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) 994-1001. 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.

**LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT**  
**5844 OLD PASCO ROAD - SUITE 100 – WESLEY CHAPEL, FLORIDA 33544**  
[WWW.LAKEPADGETTISD.ORG](http://WWW.LAKEPADGETTISD.ORG)

---

**May 13, 2020**

**Board of Supervisors  
Lake Padgett Estates  
Independent Special District**

**FINAL AGENDA**

Dear Board Members:

The Special meeting of the Board of Supervisors' of Lake Padgett Estates Independent Special District will be held on **Thursday, May 21, 2020 at 6:30 p.m.** to be conducted by telephonic or video conferencing communications media technology pursuant to Executive Orders 20-52 and 20-69 issued by Governor DeSantis on March 9, 2020, and March 20, 2020, respectively, and pursuant to Section 120.54(5)(b)2., Florida Statutes. The following is the tentative agenda for this meeting:

- 1. CALL TO ORDER / ROLL CALL**
- 2. PLEDGE OF ALLIEGANCE**
- 3. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 4. BUSINESS ITEMS**
  - A. Discussion of DAR Reports - Consideration of Amenity Violation Letters.....Tab 1
  - B. Discussion Regarding Stables Rent Forgiveness for Two Months
  - C. Consideration of Resolution 2020-01, Re-Designating District Secretary.....Tab 2
  - D. Discussion of Proposed Budget
  - E. Consideration of Grau & Associates Auditing Services Proposal.....Tab 3
  - F. Consideration of SMIC Proposal.....Tab 4
- 5. BUSINESS ADMINISTRATION**
  - A. Consideration of the Minutes of the Audit Committee Meeting held on March 12, 2020.....Tab 5
  - B. Consideration of the Minutes of the Board of Supervisors' Meeting held on March 12, 2020..... Tab 6
  - C. Consideration of the Operation and Maintenance Expenditures for February and March 2020.....Tab 7
- 6. STAFF REPORTS**
  - A. District Engineer
  - B. District Counsel
  - C. District Manager
    1. Announcement Regarding Number of Registered Voters.....Tab 8
- 7. SUPERVISOR REQUESTS**
- 8. ADJOURNMENT**

I 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,  
**Matt Huber**  
District Manager

## **Tab 1**

# LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT

---

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

April 27, 2020

Steven and Darlene Carter  
22346 Kingsley Lane  
Land O' Lakes, FL 34639

Re: Notice of Park Violation

Dear Mr. and Mrs. Carter:

It has come to the Board's attention that on 4/19/20, you and your guests were observed being repeatedly non-complaint to officer requests to remain socially distant by the park areas. This is not only a direct violation of local and state official orders, it is placing those around you and those having to speak to you in a situation where they may be exposed to the very deadly COVID-19 virus. With this in mind, please accept this letter as your first warning and understand that any subsequent violations within one year will result in the automatic suspension of your park privileges.

The Lake Padgett Estates I.S.D. takes every effort to protect its residents, parks and privileges for those that pay for their enjoyment, so we ask for your cooperation. A copy of the current Park Rules & Regulations is provided with this letter.

Sincerely,

Matthew Huber  
District Manager  
Lake Padgett Estates I.S.D.

# LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT

---

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

April 27, 2020

Michael Mobley  
3134 Lois Ct  
Land O' Lakes, FL 34639

Re: Notice of Violation

Dear Mr. Mobley:

It has come to the Board's attention that on 4/19/20, you granted access to an authorized guest into the water with both your boat and theirs, which the ISD rules clearly prohibit. With this in mind, please accept this letter as your first warning and understand that any subsequent violations within one year will result in the automatic suspension of your park privileges.

The Lake Padgett Estates I.S.D. takes every effort to protect its residents, parks and privileges for those that pay for their enjoyment, so we ask for your cooperation. A copy of the current Park Rules & Regulations is provided with this letter.

Sincerely,

Matthew Huber  
District Manager  
Lake Padgett Estates I.S.D.

# LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT

---

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

April 27, 2020

Travis Robbins & Amanda Day  
3644 Lake Joyce Drive  
Land O' Lakes, FL 34639

Re: Notice of Park Violation

Dear Mr. Robbins & Ms. Day:

It has come to the Board's attention that on 4/19/20, you and your guests were observed being repeatedly non-complaint to officer requests to remain socially distant by departing the beach and park areas. This is not only a direct violation of local and state official orders, it is placing those around you and those having to speak to you in a situation where they may be exposed to the very deadly COVID-19 virus. With this in mind, please accept this letter as your first warning and understand that any subsequent violations within one year will result in the automatic suspension of your park privileges.

The Lake Padgett Estates I.S.D. takes every effort to protect its residents, parks and privileges for those that pay for their enjoyment, so we ask for your cooperation. A copy of the current Park Rules & Regulations is provided with this letter.

Sincerely,

Matthew Huber  
District Manager  
Lake Padgett Estates I.S.D.

## Tab 2



**RESOLUTION 2020-01**  
**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE**  
**PADGETT INDEPENDENT SPECIAL DISTRICT REDESIGNATING**  
**THE SECRETARY OF THE DISTRICT, AND PROVIDING FOR AN**  
**EFFECTIVE DATE**

WHEREAS, the Lake Padgett Independent Special District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Pasco County, Florida; and

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKE PADGETT INDEPENDENT SPECIAL DISTRICT:**

Section 1.      Bob Schleifer is appointed Secretary

Section 2.      This Resolution and any prior resolutions of the District shall be construed to the maximum extent possible to give full force and effect to the provisions of each resolution. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded, and repealed.

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

**PASSED AND ADOPTED THIS 21<sup>st</sup> DAY OF MAY, 2020.**

**LAKE PADGETT INDEPENDENT  
SPECIAL DISTRICT**

\_\_\_\_\_  
**CHAIRMAN/VICE CHAIRMAN**

**ATTEST:**

\_\_\_\_\_  
**ASSISTANT SECRETARY**

## Tab 3



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## LAKE PADGETT ESTATES

INDEPENDENT SPECIAL DISTRICT

Proposal Due: April 03, 2020  
12:00PM

**Submitted to:**

Lake Padgett Estates  
Independent Special District  
c/o Matthew Huber, District Manager  
5844 Old Pasco Road, Suite 100  
Wesley Chapel, FL 33544

---

**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](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **Table of Contents**

	<b>PAGE</b>
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

April 03, 2020

Lake Padgett Estates Independent Special District  
c/o Matthew Huber, District Manager  
5844 Old Pasco Road, Suite 100  
Wesley Chapel, FL 33544

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 Lake Padgett Estates Independent Special 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.

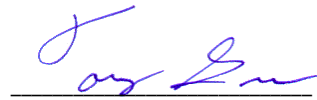
### **Complying With Standards**

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](mailto:tgrau@graucpa.com)) or Racquel McIntosh, CPA ([rmcintosh@graucpa.com](mailto: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



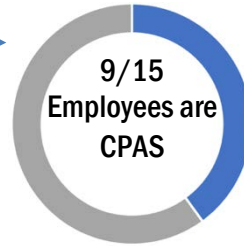
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Grau's Focus and Experience

### Our Team



2 Partners  
13 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**

**297** Community Development Districts Served

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



March 2, 2017

Antonio Jose Grau Jr, CPA  
Grau & Associates  
2700 N Military Trl Ste 350  
Boca Raton, FL 33431

Dear Mr. Grau:

It is my pleasure to notify you that on March 2, 2017 the Florida Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2019. 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.

Sincerely,



Paul N. Brown, CPA, CGMA  
Director of Technical Services

cc: Daniel Joseph Hevia, CPA

Firm Number: 4390114

Review Number: 474720

325 W. College Ave. | P.O. Box 5437 | Tallahassee, FL 32314 | (850) 224-2727 | (800) 342-3197 | Fax: (850) 222-8190 | [www.ficpa.org](http://www.ficpa.org)

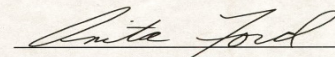


## PEER REVIEW PROGRAM

is proud to present this  
Certificate of Recognition  
to

### Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.



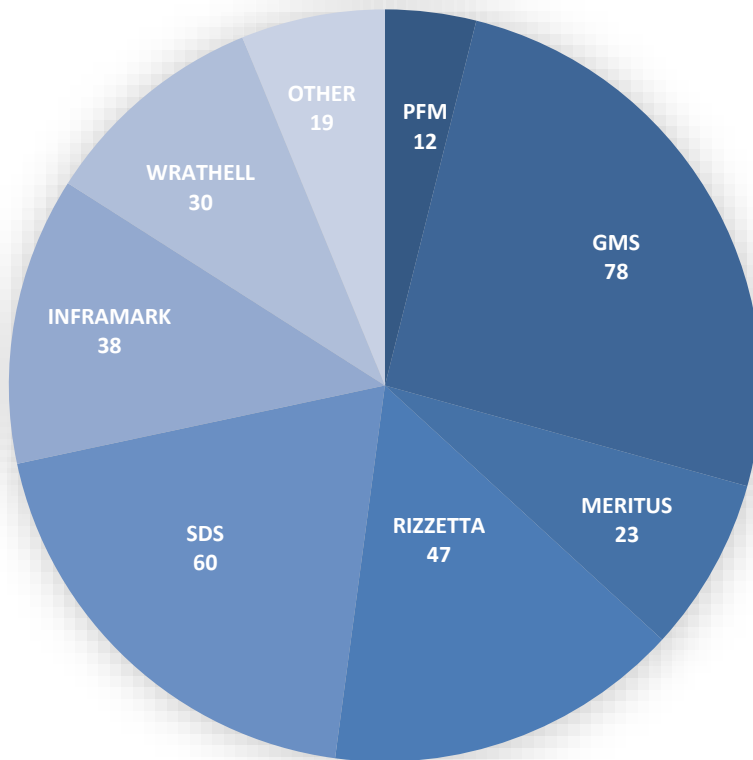
Anita Ford, Chair  
AICPA Peer Review Board  
2016

# **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:*

*66 hours; Accounting,*

*Auditing and Other:*

*25 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, GFOA*

#### **Racquel McIntosh, CPA (Partner)**

*Years Performing Audits: 14+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*59 hours; Accounting,*

*Auditing and Other:*

*45 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."

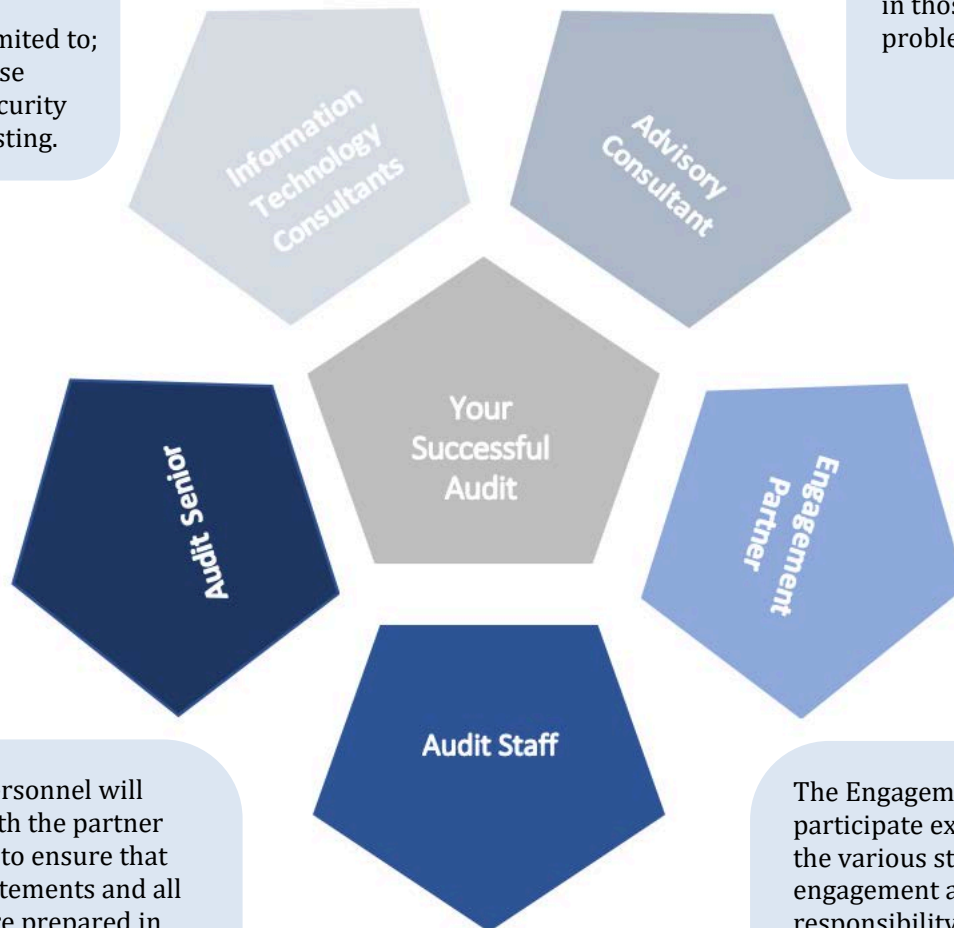
-Racquel McIntosh

## **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](mailto: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 Institute of Certified Public Accountants  
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association  
Government Finance Officers Association Member

### Professional Education (over the last two years)

#### Course

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

#### Hours

66  
25  
91 (includes of 4 hours of Ethics CPE)





# Racquel C. McIntosh, CPA

## Partner

Contact : [rmcintosh@graucpa.com](mailto: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	59
Accounting, Auditing and Other	45
Total Hours	104 (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

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

---

### Two Creeks Community Development District

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

---

### Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Client Contact</b>	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.

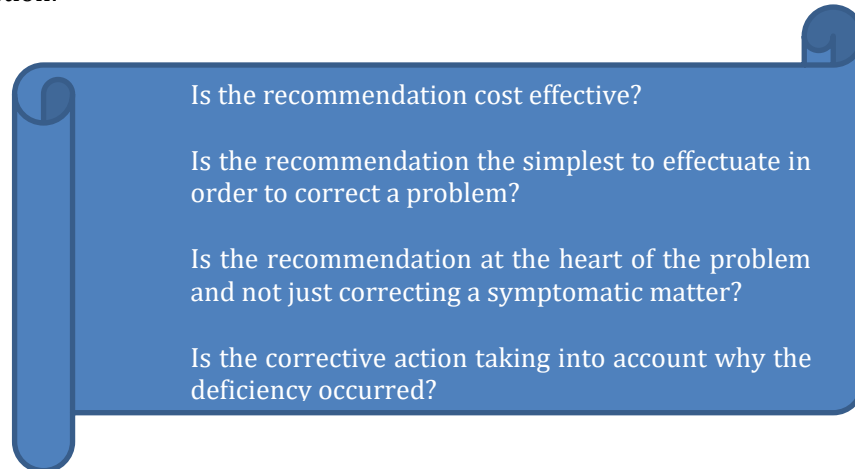
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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:



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 typically begin our audit process with an entrance conference before the onsite fieldwork begins. 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. We strive to continue to keep an open line of communication through the fieldwork and ending with an exit conference.

# **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	\$3,300
2021	\$3,400
2022	<u>\$3,500</u>
<b>TOTAL (2020-2022)</b>	<b><u>\$10,200</u></b>

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**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water 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
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
West Villages Independent District	✓		✓	✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
<b>TOTAL</b>	<b>333</b>	<b>4</b>	<b>5</b>	<b>332</b>	



## **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 Lake Padgett Estates Independent Special 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](http://www.graucpa.com).**

## Tab 4



Special Markets Insurance Consultants, Inc.

1055 Main Street  
Suite 101  
Stevens Point, WI 54481

T 800.727.7642

F 715.344.6126

**Date:** May 7, 2020

**Proposal ID:** 45282A

**Proposed Accountholder:** Lake Padgett Estates Independent Special District  
**Agency:** Egis Insurance & Risk Advisors  
**Activities to be covered:** Board members traveling and visiting of parks and common areas within the community  
**Carrier:** United States Fire Insurance Company,  
Admitted, A Excellent XIII AM Best  
**Term of Coverage:** Annual

**Eligibility:**

**Benefits (Excess Coverage)**

Maximum Medical Benefit per Claim	\$25,000
Accidental Death/Dismemberment Benefit per Claim	\$2,500
Deductible per Claim	\$100
Dental Benefit	Included in Maximum Medical Benefit

This Plan has a non-refundable minimum premium of \$40.00 per policy year, which fully earned on the date coverage goes into effect.

Policy Premium: \$200.00 *M. Huber* 05/07/2020

**Total Due:** \$200.00 District Manager

**Commission:** 7.5%

**Your quote has been underwritten based upon the activities and participants submitted. If information has changed the premium quoted is subject to change.**

**This quotation is valid for 30 days from the date of the quote.**

**No outside financing accepted, please contact us for carrier financing options.**

In California:

SMIC Insurance Agency, Inc. | License #0787966

An AmWINS Group Company

## Tab 5

**MINUTES OF MEETING**

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

**LAKE PADGETT INDEPENDENT SPECIAL DISTRICT**

The Meeting of the Audit Committee of the Lake Padgett Independent Special District was held on **Thursday, March 12, 2020 at 6:34 p.m.** at the Lake Padgett Estates Stables Meeting Room, located at 3614 Stable Ridge Lane, Land O' Lakes, FL 34639.

Present and constituting a quorum:

Steven Yarbrough	<b>Board Supervisor, Chairman</b>
Pam Carr	<b>Board Supervisor, Vice Chairman</b>
Keith Crockett	<b>Board Supervisor, Assistant Secretary</b>
Linda Hutchinson	<b>Board Supervisor, Assistant Secretary</b>
David Hipps	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

Matthew Huber	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Audience	<b>Present</b>

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Huber performed roll call and confirmed that a quorum was met.

**SECOND ORDER OF BUSINESS**

**Presentation of Audit Proposal  
Instructions, Evaluation Criteria and  
Advertisement**

Mr. Huber presented the audit proposal instructions, evaluation criteria and advertisement to the Board of Supervisors.

On a Motion by Assistant Secretary Hutchinson, seconded by Chairman Yarbrough, with all in favor, the Board approved the audit proposal instructions, evaluation criteria and advertisement as presented, for Lake Padgett Estates Independent Special District.

**THIRD ORDER OF BUSINESS**

**Adjournment**

Mr. Huber asked for a motion from the Board to adjourn the meeting.

46

On a Motion by Chairman Yarborough, seconded by Assistant Secretary Hipps, with all in favor, the Board of Supervisors adjourned the meeting at 6:40 p.m. for the Lake Padgett Estates Independent Special District.

47

48

49

50

51

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

\_\_\_\_\_  
Chairman/Vice Chairman

DRAFT

## Tab 6

**MINUTES OF MEETING**

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

**LAKE PADGETT INDEPENDENT SPECIAL DISTRICT**

The Meeting of the Board of Supervisors' of the Lake Padgett Independent Special District was held on **Thursday, March 12, 2020 at 6:40 p.m.** at the Lake Padgett Estates Stables Meeting Room, located at 3614 Stable Ridge Lane, Land O' Lakes, FL 34639.

Present and constituting a quorum:

Steven Yarbrough	<b>Board Supervisor, Chairman</b>
Pam Carr	<b>Board Supervisor, Vice Chairman</b>
Keith Crockett	<b>Board Supervisor, Assistant Secretary</b>
Linda Hutchinson	<b>Board Supervisor, Assistant Secretary</b>
David Hipps	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

Matthew Huber	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Audience	<b>Present</b>

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Huber performed roll call and confirmed that a quorum was met.

**SECOND ORDER OF BUSINESS**

**Pledge of allegiance**

Attendees joined in the pledge of allegiance.

**THIRD ORDER OF BUSINESS**

**Ratification of Revised Stealth Security Agreement**

The revisions of the agreement were discussed, highlighting the hours of 9am to 9pm, Saturday, Sunday and Holidays plus spring break. The Board discussed the agreement, and approved it.

On a Motion by Assistant Secretary Crockett, seconded by Assistant Secretary Hipps, with all in favor, the Board ratified the previously approved revised Stealth Security for Lake Padgett Estates Independent Special District.
---



**FOURTH ORDER OF BUSINESS**

**Discussion of Goals for FY2020-2021  
Budget**

The Board of Supervisors discussed the items that need to be included in the upcoming budget. These included: restoration of the women's bathroom, electricity at the parks, locks in the meeting room, boat ramp millings, stainless steel grates, trees, cameras, Lake Saxon roof, Lake Saxon playground equipment and boat ramp concrete repair.

The Board discussed the need for gutters on the bathroom building at Laird Park and approved a not-to-exceed limit of \$1,500. They also approved the purchase of a lawn mower and 7 x 16" trailer.

On a Motion by Assistant Secretary Hutchinson, seconded by Assistant Secretary Hipps, with all in favor, the Board approved gutters on the bathroom building at Laird Park and approved a not-to-exceed limit of \$1,500, for Lake Padgett Estates Independent Special District.

On a Motion by Vice Chairman Carr, seconded by Assistant Secretary Hipps, with all in favor, the Board the purchase of a lawn mower and 7 x 16" trailer, for Lake Padgett Estates Independent Special District.

**FIFTH ORDER OF BUSINESS**

**Consideration of the Board of  
Supervisors Regular Meeting  
Minutes for February 20, 2020**

Mr. Huber presented the January meeting minutes, and they were approved.

On a Motion by Chairman Yarbrough, seconded by Assistant Secretary Hutchinson, with all in favor, the Board approved the minutes of the Board of Supervisors meeting, held on February 20, 2020, as presented, for Lake Padgett Estates Independent Special District.

**SIXTH ORDER OF BUSINESS**

**Consideration of the Operation and  
Maintenance Expenditures for  
November and December 2019**

Mr. Huber presented the Operation and Maintenance Expenditures January 2020 to the Board of Supervisors.

On a Motion by Chairman Yarbrough, seconded by Assistant Secretary Crockett, with all in favor, the Board approved the Operation and Maintenance Expenditures for January 2020 (\$74,273.26) for Lake Padgett Estates Independent Special District.

**SEVENTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Engineer**

Not present.

**B. District Counsel**

Not present

**C. District Manager**

Mr. Huber informed the Board that the next scheduled meeting is April 16, 2020 at 6:30 p.m.

Mr. Huber presented the Audit for 9/30/2019 to the Board of Supervisors. He also advised that he is working with ADP on the employee health insurance renewal.

On a Motion by Assistant Secretary Hutchinson, seconded by Assistant Secretary Crockett, with all in favor, the Board of Supervisors approved the Audit for 9/30/2019 for the Lake Padgett Estates Independent Special District.

**NINTH ORDER OF BUSINESS**

**Supervisor Requests/Audience  
Comments**

Assistant Secretary Hutchinson mentioned having a movie in the park, and she was referred to the Civic Association, as they have another big event.

Chairman Yarborough advised that the old tractor needs to be traded in.

**TENTH ORDER OF BUSINESS**

**Adjournment**

Mr. Huber asked for a motion from the Board to adjourn the meeting.

On a Motion by Assistant Secretary Hutchinson, seconded by Chairman Yarborough, with all in favor, the Board of Supervisors adjourned the meeting at 8:21 p.m. for the Lake Padgett Estates Independent Special District.

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

\_\_\_\_\_  
Chairman/Vice Chairman

## **Tab 7**

# Lake Padgett Estates ISD

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

## **Operations and Maintenance Expenditures February 2020 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from February 1, 2020 through February 29, 2020. This does not include expenditures previously approved by the Board.

The total items being presented: **\$59,518.51**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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

## Lake Padgett Estates ISD

### Paid Operation & Maintenance Expenditures

February 1, 2020 Through February 29, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
ADP Payroll	CD637	CD637	PR PPE 02/02/20 PPD 02/07/20	\$ 3,647.16
ADP Payroll	CD638	CD638	PR FEES PPE 02/02/20 PD 02/14/20	\$ 104.12
ADP Payroll	CD640	CD640	PR PPE 02/16/20 PPD 02/21/20	\$ 3,642.96
ADP Payroll	CD641	CD641	PR FEES PPE 02/16/20 PD 02/28/20	\$ 104.12
ADP Payroll	CD642	CD642	Time & Attendance 02/20	\$ 42.46
Duke Energy	004033	88667 82496 12/19	Summary Bill 12/19	\$ 196.17
Duke Energy	004041	16646 02305 01/20	3661 Parkway Blvd Rec 1225 01/20	\$ 145.31
Duke Energy	004041	27134 46365 01/20	3125 Lake Padgett Dr 01/20	\$ 59.32
Duke Energy	004041	75350 26055 01/20	3614 Stable Ridge Ln 01/20	\$ 18.38
Duke Energy	004049	76611 91383 01/20	91383 Summary Bill 01/20	\$ 185.30
Duke Energy	004052	88667 82496 01/20	Summary Bill 01/20	\$ 196.17
Florida Blue	004042	74350056	Health Insurance 02/15/20- 03/15/20	\$ 1,746.44
Florida Department of Revenue	004050	39-8015577725-1 01/20	Sales & Use Tax 01/20	\$ 13.74
Frontier Communications of Florida	004034	813-929-8166- 022019-5 02/20	813-929-8166- 022019-5 02/20	\$ 60.98
Frontier Communications of Florida	004043	813-996-1319- 092607-5 02/20	813-996-1319- 092607-5 02/20	\$ 192.86

## Lake Padgett Estates ISD

### Paid Operation & Maintenance Expenditures

February 1, 2020 Through February 29, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Frontier Communications of Florida	004051	813-996-1412- 092607-5 02/20	813-996-1412- 092607-5 02/20	\$ 61.88
Frontier Communications of Florida	004051	813-996-4315- 080214-5 02/20	813-996-4315- 080214-5 02/20	\$ 51.66
Frontier Communications of Florida	004053	813-235-6915- 021616-5 02/20	813 235 6915- 021616-5 02/20	\$ 51.66
Frontier Communications of Florida	004053	813-995-0987- 061016-5 02/20	813-995-0987- 061016-5 02/20	\$ 58.47
Frontier Communications of Florida	004053	813-996-4606- 092607-5 03/20	813-996-4606- 092607-5 03/20	\$ 66.12
Frontier Communications of Florida	004053	813-996-6572- 060210-5 02/20	813-996-6572- 060210-5 02/20	\$ 61.88
Grau & Associates	004054	19069	Audit FYE 09/30/2019	\$ 2,500.00
Innersync Studio, LTD	004035	17851	Annual Website Services/ADA Compliance 2019/20	\$ 1,537.50
Jimmy's Sanitary Service Inc	004044	30390	Portable Toilets 01/20	\$ 85.00
Lake Padgett ISD	CD639	CD639	Debit Card Replenishment 02/2020	\$ 845.00
Lowe's	004045	99009294903 01/20	Misc Supplies 01/20	\$ 3,201.62
Pasco County Utilities	004036	12994033	#0361035 Civic Center Pkwy 01/20	\$ 36.23
Pasco Testing Lab and Sales, Inc.	004046	15491	Monthly Service 01/20	\$ 85.00
Republic Services #762	004037	0762-002525189	Waste Management Services 02/20	\$ 345.00

## Lake Padgett Estates ISD

### Paid Operation & Maintenance Expenditures

February 1, 2020 Through February 29, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Republic Services #762	004055	0762-002532128	Waste Management Services 03/20	\$ 345.00
Rizzetta & Company	004038	INV0000046506	District Management Fees 02/20	\$ 4,295.00
Rizzetta Technology Services	004039	INV0000005479	E-Mail & Website Hosting Services 02/20	\$ 190.00
Southern Automated Access Services, LLC	004047	7405	Gate Repairs - Stable 02/20	\$ 85.00
Stealth Security Consultants LLC	004048	1016RC	Monthly Security Officer 03/20	\$ 5,940.00
Stellar Electrical Services LLC	004040	01102020001	3661 Parkway Blvd-Men Restroom & Pavilion Renovations 01/20	\$ 8,377.25
Stellar Electrical Services LLC	004040	01102020002	3125 Lake Padgett - Building Renovations 01/20	\$ 12,503.36
Stellar Electrical Services LLC	004040	01102020003	3614 Stable Ridge - Building Renovations 01/20	\$ 8,337.31
Verizon Wireless	004056	9847948870	842326036-00001 02/20	\$ 103.08
<b>Report Total</b>				<b><u>\$ 59,518.51</u></b>

# Lake Padgett Estates ISD

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

## **Operations and Maintenance Expenditures March 2020 For Board Approval**

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

The total items being presented: **\$99,768.91**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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



## Lake Padgett Estates ISD

### Paid Operation & Maintenance Expenditures

March 1, 2020 Through March 31, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
ADP Payroll	CD643	CD643	PR PPE 03/01/20 PPD 03/06/20	\$ 3,648.28
ADP Payroll	CD644	CD644	PR FEES PPE 03/01/20 PD 03/13/20	\$ 104.12
ADP Payroll	CD645	CD645	PR PPE 03/15/20 PPD 03/20/20	\$ 3,630.03
ADP Payroll	CD647	CD647	PR FEES PPE 03/15/20 PD 03/27/20	\$ 104.12
David E. Hipps, Jr.	004082	DH031220	Board of Supervisor Meeting 03/12/20	\$ 50.00
Duke Energy	004078	08804 35076 02/20	22140 Coldstream Rd 02/20	\$ 48.68
Florida Department of Revenue	004070	39-8015577725-1 02/20	Sales & Use Tax 02/20	\$ 19.30
Frontier Communications of Florida	004059	210-043-0055-021920-5 03/20	210-043-0055-021920-5 03/20	\$ 354.66
Gatortail Trailers	004079	031720	7 x 16 FAST Utility Trailer 03/20	\$ 3,600.00
Grau & Associates	004080	19224	Audit FYE 09/30/2019	\$ 500.00
Gulf Coast Tractor & Equipment	004060	200-2003986	Supplies 02/20	\$ 205.83
Gulf Coast Tractor & Equipment	004071	200-2004139	Supplies 02/20	\$ 7.44
Gulf Coast Tractor & Equipment	004071	200-2004268	Supplies 03/20	\$ 42.49
Gulf Coast Tractor & Equipment	004081	031620	Kubota ZD11-3-60 Diesel Zero Turn Mower 03/20	\$ 13,592.43
Gulf Coast Tractor & Equipment	004089	200-2004303	Supplies 03/20	\$ 31.68
Jimmy's Sanitary Service Inc	004073	30486	Portable Toilets 02/20	\$ 85.00

## Lake Padgett Estates ISD

### Paid Operation & Maintenance Expenditures

March 1, 2020 Through March 31, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Keith Crockett	004058	KC022020	Board of Supervisor Meeting 02/20/20	\$ 50.00
Keith Crockett	004077	KC031220	Board of Supervisor Meeting 03/12/20	\$ 50.00
Lake Padgett ISD	CD646	CD646	Debit Card Replenishment 03/20	\$ 1,156.12
Lake Padgett ISD	CD653	CD653	Debit Card Replenishment 03/20	\$ 464.18
Landis, Evans and Partners, Inc	004067	1537-17-37	Engineering Services 01/20	\$ 1,721.39
Landis, Evans and Partners, Inc	004091	1537-17-38	Engineering Services 02/20	\$ 1,984.06
Linda Hutchinson	004062	LH022020	Board of Supervisor Meeting 02/20/20	\$ 50.00
Linda Hutchinson	004083	LH031220	Board of Supervisor Meeting 03/12/20	\$ 50.00
Lowe's	004084	99009294903 02/20	Miscellaneous Supplies 02/20	\$ 1,061.90
Pam Carr	004057	PC022020	Board of Supervisor Meeting 02/20/20	\$ 50.00
Pam Carr	004076	PC031220	Board of Supervisor Meeting 03/12/20	\$ 50.00
Pasco County Utilities	004063	13113574	#0361035 Civic Center Pkwy 02/20	\$ 38.90
Pasco Testing Lab and Sales, Inc.	004074	15606	Monthly Service 02/20	\$ 180.00
Rizzetta & Company	004064	INV0000047361	District Management Fees 03/20	\$ 4,295.00
Rizzetta Technology Services	004065	INV0000005579	E-Mail & Website Hosting Services 03/20	\$ 190.00

## Lake Padgett Estates ISD

### Paid Operation & Maintenance Expenditures

March 1, 2020 Through March 31, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Southern Automated Access Services, LLC	004066	7503	Gate Repairs 02/20	\$ 251.50
Southern Automated Access Services, LLC	004075	7515	Gate Repairs Stables 02/20	\$ 85.00
Southern Automated Access Services, LLC	004075	7516	Gate Repairs Padgett Park 02/20	\$ 127.50
Southern Automated Access Services, LLC	004075	7524	Gate Repairs Padgett Park 03/20	\$ 170.00
Southern Automated Access Services, LLC	004085	7559	Deposit Installation of Cameras Coldstream & Stables 03/20	\$ 3,900.00
Southern Automated Access Services, LLC	004090	7561	Networked Cameras 03/20	\$ 106.25
Southern Automated Access Services, LLC	004090	7562	Gate Repairs - Coldstream 03/20	\$ 85.00
Southern Automated Access Services, LLC	004090	7570	Gate Repairs - Coldstream & Stables 03/20	\$ 85.00
Stealth Security Consultants LLC	004086	1017RC	Monthly Security Officer 04/20	\$ 5,184.00
Stealth Security Consultants LLC	004093	1018RC	Spring Break Security Officer 03/20	\$ 3,024.00
Stellar Electrical Services LLC	004068	02282020001	3125 Lake Padgett Dr - Building Renovations 02/20	\$ 12,503.36
Stellar Electrical Services LLC	004068	02282020002	3661 Parkway Blvd Laird Park - Building Renovations 02/20	\$ 8,377.24
Stellar Electrical Services LLC	004068	02282020003	3614 Stable Ridge - Stable Building Renovations 02/20	\$ 17,712.32

## Lake Padgett Estates ISD

### Paid Operation & Maintenance Expenditures

March 1, 2020 Through March 31, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Stellar Electrical Services LLC	004068	02282020004	3614 Stable Ridge - Hay Shed Building Renovations 02/20	\$ 5,089.60
Stellar Electrical Services LLC	004092	03182020001	Initial 50% Payment - 125 Amp Main Circuit Breaker 03/20	\$ 1,098.53
Steven Allen Yarbrough	004069	SY022020	Board of Supervisor Meeting 02/20/20	\$ 50.00
Steven Allen Yarbrough	004088	SY031220	Board of Supervisor Meeting 03/12/20	\$ 50.00
Times Publishing Company	004087	0000067844 03/06/20	Legal Advertising Acct #125118 03/20	\$ 88.00
Timothy G. Hayes & Associates	004061	158	Legal Services 01/20	\$ 2,479.00
Timothy G. Hayes & Associates	004072	166	Legal Services 02/20	<u>\$ 1,887.00</u>
<b>Report Total</b>				<u><b>\$ 99,768.91</b></u>

## Tab 8

# Brian E. Corley

Supervisor of Elections

Post Office Box 300

Dade City, FL 33526-0300



★★ **FREEDOM**  
Requires Responsibility  
**VOTE PASCO**

April 16, 2020

Matthew Huber, District Manager  
District Office  
5844 Old Pasco Road Suite 100  
Wesley Chapel FL 33544

Dear Mr. Huber:

Pursuant to your request, the following voter registration statistics are provided for their respective community development districts as of April 15, 2020.

• Asturia Community Development District	754
• Avalon Park West Community Development District	0
• Copperspring Community Development District	0
• Country Walk Community Development District	1,760
• Hidden Creek North Community Development District	0
• <b>Lake Padgett Estates Independent Special District</b>	<b>2,074</b>
• Meadow Pointe III Community Development District	3,247
• Mitchell Ranch Community Development District	0
• New River Community Development District	58
• Preserve at Wilderness Lake Community Development District	1,937
• Riverwood Estates Community Development District	0
• Wiregrass Community Development District	1,457
• Wiregrass II Community Development District	0

As always, please call me if you have any questions or need additional information.

Sincerely,

Tiffannie A. Alligood  
Chief Administrative Officer

East Pasco Government Center  
Dade City  
(352) 521-4302

Central Pasco Professional Center  
Land O' Lakes  
(813) 929-2788

West Pasco Government Center  
New Port Richey  
(727) 847-8162

**pascovotes.com**