



Rizzetta & Company

Lake Padgett Estates Independent Special District

Board of Supervisors Meeting April 15, 2021

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

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

Pam Carr

Chair

Vice Chair

Assistant Secretary

Assistant Secretary

Assistant Secretary

District Manager

Lynn Hayes

Rizzetta & Company, Inc.

District Counsel

Tim Hayes

Law offices of Timothy G. Hayes,

District Engineer

John Mueller

Landis Evans & Partners

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

April 9, 2021

Board of Supervisors
Lake Padgett Estates
Independent Special District

REVISED FINAL AGENDA

Dear Board Members:

The Regular meeting of the Board of Supervisors of Lake Padgett Estates Independent Special District will be held on **Thursday, April 15, 2021 at 6:30 p.m.** to be conducted at the Lake Padgett Estates Stables Meeting Room, located at 3614 Stable Ridge Lane, Land O' Lakes, FL. The following is the final agenda for this meeting:

1. Introduction of Newly Elected Supervisors
2. Administer Oath of Office to Newly Elected Supervisors.....Tab 1
 - i. Review of Form 1 and Sunshine Public Records Law
3. **CALL TO ORDER / ROLL CALL**
4. **AUDIENCE COMMENTS ON AGENDA ITEMS**
5. **BUSINESS ITEMS**
 - A. Consideration of Resolution 2021-01; Re-Designating Officers of the District.....Tab 2
 - B. Consideration of District Management Services First Addendum.....Tab 3
 - C. Presentation of Fiscal Year 2019/2020 Audit.....Tab 4
 - D. Presentation of Amended Budget for 2019/2020.....Tab 5
 - E. Consideration of Resolution 2021-02, Amended Budget for 2019/2020.....Tab 6
6. **STAFF REPORTS**
 - A. District Engineer
 1. April Report.....Tab 7
 - B. District Counsel
 1. Review of E-Verify Memorandum.....Tab 8
 - C. District Manager
7. **BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Board of Supervisors Meeting held on October 15, 2020.....Tab 9
 - B. Consideration of the Minutes of the Informational Meeting held on November 19, 2020.....Tab 10
 - C. Consideration of the Minutes of the Informational Meeting held on February 18, 2021.....Tab 11
 - D. Consideration of the Minutes of the Informational Meeting held on March 18, 2021.....Tab 12
 - E. Consideration of the Operation and Maintenance Expenditures for September through December 2020, and January through February 2021.....Tab 13
8. **SUPERVISOR REQUESTS**
9. **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,
[Lynn Hayes](#)
District Manager

Tab 1

**LAKE PADGETT ESTATES
INDEPENDENT SPECIAL DISTRICT
BOARD OF SUPERVISOR
OATH OF OFFICE**

I, _____, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF THE LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND THE STATE OF FLORIDA.

Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA
COUNTY OF PASCO

On this ____ day of _____, 20__, before me, personally appeared _____
_____ to me well known and known to me to be the person described herein
and who took the aforementioned oath as a Board Member of the Board of Supervisors of Lake
Padgett Estates Independent Special District and acknowledged to and before me that they took said
oath for the purposes therein expressed.

WITNESS my hand and official seal the date aforesaid.

Notary Public
STATE OF FLORIDA

My commission expires on:

Tab 2

RESOLUTION 2021-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT DESIGNATING THE OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Lake Padgett Estates Independent Special District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Pasco County, Florida; and

WHEREAS, the Board of Supervisors of the District desires to designate the Officers of the District.

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

Section 1. _____ is appointed Chairman.

Section 2. _____ is appointed Vice Chairman.

Section 3. _____ is appointed Assistant Secretary.
_____ is appointed Assistant Secretary.
_____ is appointed Assistant Secretary.
Lynn Hayes is appointed Assistant Secretary.
Matt Huber is appointed Assistant Secretary.

Section 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS ____ DAY OF _____, 2021.

**LAKE PADGETT ESTATES
INDEPENDENT SPECIAL DISTRICT**

CHAIRMAN/VICE CHAIRMAN

ATTEST:

SECRETARY/ASST. SECRETARY

Tab 3

FIRST ADDENDUM TO THE CONTRACT FOR PROFESSIONAL DISTRICT SERVICES

This First Addendum to the Contract for Professional District Services (this “**Addendum**”), is made and entered into as of the 1st day of October, 2020 (the “**Effective Date**”), by and between **Lake Padgett Estates Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Pasco County, Florida (the “**District**”), and **Rizzetta & Company, Inc.**, a Florida corporation (the “**Consultant**”).

RECITALS

WHEREAS, the District and the Consultant entered into the Contract for Professional District Services dated October 1st, 2016 (the “**Contract**”), incorporated by reference herein; and

WHEREAS, the District and the Consultant desire to amend **Exhibit B** - Schedule of Fees of the Fees and Expenses, section of the Contract as further described in this Addendum; and

WHEREAS, the District and the Consultant each has the authority to execute this Addendum and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Addendum so that this Addendum constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Consultant agree to the changes to amend **Exhibit B** - Schedule of Fees attached.

The amended **Exhibit B** - Schedule of Fees are hereby ratified and confirmed. All other terms and conditions of the Contract remain in full force and effect.

IN WITNESS WHEREOF the undersigned have executed this Addendum as of the Effective Date.



Rizzetta & Company

Therefore, the Consultant and the District each intend to enter this Addendum, understand the terms set forth herein, and hereby agree to those terms.

ACCEPTED BY:

RIZZETTA & COMPANY, INC.

BY: _____

PRINTED NAME: William J. Rizzetta

TITLE: President

DATE: _____

WITNESS: _____
Signature

Print Name

LAKE PADGETT ESTATES COMMUNITY DEVELOPMENT DISTRICT

BY: _____

PRINTED NAME: _____

TITLE: Chairman/Vice Chairman

DATE: _____

ATTEST:

Vice Chairman/Assistant Secretary
Board of Supervisors

Print Name

Exhibit B – Schedule of Fees



Rizzetta & Company

EXHIBIT B
Schedule of Fees

STANDARD ON-GOING SERVICES:

Standard On-Going Services will be billed in advance monthly pursuant to the following schedule:

	MONTHLY	ANNUALLY
Management:	\$2,312.50	\$27,750
Administrative:	\$508.33	\$6,100
Accounting:	\$1,541.67	\$18,500
Assessment Roll (1) :		\$5,250
Total Standard On-Going Services:	\$4,362.50	\$57,600

(1) Assessment Roll is paid in one lump-sum payment at the time the roll is completed.



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ADDITIONAL SERVICES:

Extended and Continued Meetings	Hourly	\$ 180.25
Special/Additional Meetings	Per Occurrence	Upon Request
Modifications and Certifications to Special Assessment Allocation Report	Per Occurrence	Upon Request
True-Up Analysis/Report	Per Occurrence	Upon Request
Re-Financing Analysis	Per Occurrence	Upon Request
Bond Validation Testimony	Per Occurrence	Upon Request
Special Assessment Allocation Report	Per Occurrence	Upon Request
Bond Issue Certifications/Closing Documents	Per Occurrence	Upon Request
Electronic communications/E-blasts	Per Occurrence	Upon Request
Special Information Requests	Hourly	Upon Request
Amendment to District Boundary	Hourly	Upon Request
Grant Applications	Hourly	Upon Request
Escrow Agent	Hourly	Upon Request
Continuing Disclosure/Representative/Agent	Annually	Upon Request
Community Mailings	Per Occurrence	Upon Request
Response to Extensive Public Records Requests	Hourly	Upon Request

PUBLIC RECORDS REQUESTS FEES:

Public Records Requests will be billed hourly to the District pursuant to the current hourly rates shown below:

JOB TITLE:	HOURLY RATE:
Senior Manager	\$ 54.00
District Manager	\$ 42.00
Accounting & Finance Staff	\$ 29.00
Administrative Support Staff	\$ 25.00

LITIGATION SUPPORT SERVICES:	Hourly	Upon Request
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ADDITIONAL THIRD-PARTY SERVICES:

Pre-Payment Collections/Estoppel/Lien Releases:

Lot/ Homeowner	Per Occurrence	Upon Request
Bulk Parcel(s)	Per Occurrence	Upon Request



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Tab 4

**LAKE PADGETT ESTATES
INDEPENDENT SPECIAL DISTRICT
PASCO COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2020**

**LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT
PASCO COUNTY, FLORIDA**

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Lake Padgett Estates Independent Special District
Pasco County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of Lake Padgett Estates Independent Special District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of September 30, 2020, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

March 31, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Lake Padgett Estates Independent Special District, Pasco County, Florida (the "District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2020. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$23,253,416.
- The change in the District's total net position in comparison with the prior fiscal year was (\$118,167), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2020, the District's governmental fund reported ending fund balance of \$533,530, a decrease of (\$117,140) in comparison with the prior fiscal year. A portion of fund balance is non-spendable for prepaids and deposits, assigned for capital reserves and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management), maintenance, public safety and recreation functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains one governmental fund for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance for the general fund which is considered to be a major fund.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,		
	2020	2019
Current and other assets	\$ 548,462	\$ 663,448
Capital assets, net of depreciation	22,719,886	22,720,913
Total assets	23,268,348	23,384,361
Current liabilities	14,932	12,778
Total liabilities	14,932	12,778
Net position		
Investment in capital assets	22,719,886	22,720,913
Unrestricted	533,530	650,670
Total net position	\$ 23,253,416	\$ 23,371,583

A portion of the District's net position reflects its investment in capital assets (e.g., land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded program revenues.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,			
Revenues:	2020		2019
Program revenues	\$ 515,338	\$	519,179
General revenues	3,081		28,456
Total revenues	518,419		547,635
Expenses:			
General government	118,185		109,699
Maintenance and operations	273,091		143,182
Parks and recreation	160,638		219,680
Public safety	84,672		36,898
Total expenses	636,586		509,459
Change in net position	(118,167)		38,176
Net position - beginning	23,371,583		23,333,407
Net position - ending	\$ 23,253,416	\$	23,371,583

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2020 was \$636,586. The costs of the District's activities were primarily funded by program revenues. Program revenues, comprised primarily of assessments. Expenses increased during the current fiscal year mainly as a result of roof repairs and electrical projects throughout the District.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures for the fiscal year ended September 30, 2020 exceeded appropriations by \$156,743. The over expenditures were funded by available fund balance.

CAPITAL ASSETS ADMINISTRATION

Capital Assets

At September 30, 2020, the District had \$23,740,708 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$1,020,822 has been taken, which resulted in a net book value of \$22,719,886. More detailed information about the District's capital assets is presented in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Lake Padgett Estates Independent Special District's Finance Department at 12750 Citrus Park Lane, Suite 115, Tampa, Florida 33625.

FINANCIAL STATEMENTS

**LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT
PASCO COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 527,209
Prepays and deposits	21,253
Capital assets:	
Nondepreciable	22,135,756
Depreciable, net	<u>584,130</u>
Total assets	<u>23,268,348</u>
 LIABILITIES	
Accounts payable	6,687
Accrued expenses	<u>8,245</u>
Total liabilities	<u>14,932</u>
 NET POSITION	
Investment in capital assets	22,719,886
Unrestricted	<u>533,530</u>
Total net position	<u><u>\$ 23,253,416</u></u>

See notes to the financial statements

**LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT
PASCO COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u> <u>Charges for Services</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
			<u>Governmental Activities</u>
Primary government:			
Governmental activities:			
General government	\$ 118,185	\$ 118,185	\$ -
Maintenance and operations	273,091	151,843	(121,248)
Parks and recreation	160,638	160,638	-
Public safety	84,672	84,672	-
Total governmental activities	<u>636,586</u>	<u>515,338</u>	<u>(121,248)</u>
General revenues:			
Unrestricted investment earnings			716
Miscellaneous revenues			35,864
Loss on disposal of capital assets			<u>(33,499)</u>
Total general revenues			<u>3,081</u>
Change in net position			(118,167)
Net position - beginning			<u>23,371,583</u>
Net position - ending			<u><u>\$ 23,253,416</u></u>

See notes to the financial statements

**LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT
PASCO COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	Major Fund General	Total Governmental Funds
ASSETS		
Cash	\$ 527,209	\$ 527,209
Prepays and deposits	21,253	21,253
Total assets	<u>\$ 548,462</u>	<u>\$ 548,462</u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 6,687	\$ 6,687
Accrued expenses	8,245	8,245
Total liabilities	<u>14,932</u>	<u>14,932</u>
 Fund balances:		
Nonspendable for prepaids and deposits	21,253	21,253
Assigned for:		
Capital reserves	255,004	255,004
Unassigned	257,273	257,273
Total fund balances	<u>533,530</u>	<u>533,530</u>
 Total liabilities and fund balances	<u>\$ 548,462</u>	<u>\$ 548,462</u>

See notes to the financial statement

**LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT
PASCO COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

Total fund balances - governmental funds	\$	533,530
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	23,740,708	
Accumulated depreciation	(1,020,822)	22,719,886
Net position of governmental activities	\$	23,253,416

See notes to the financial statements

**LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT
PASCO COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS AND RECONCILIATION TO STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Major Fund General	Total Governmental Funds
REVENUES		
Assessments	\$ 515,338	\$ 515,338
Miscellaneous revenue	35,864	35,864
Interest income	716	716
Total revenues	<u>551,918</u>	<u>551,918</u>
EXPENDITURES		
Current:		
General government	118,185	118,185
Maintenance and operations	223,003	223,003
Parks and recreation	142,697	142,697
Public safety	84,672	84,672
Capital outlay	<u>100,501</u>	<u>100,501</u>
Total expenditures	<u>669,058</u>	<u>669,058</u>
Excess (deficiency) of revenues over (under) expenditures	(117,140)	(117,140)
Fund balances - beginning	<u>650,670</u>	<u>650,670</u>
Fund balances - ending	<u><u>\$ 533,530</u></u>	<u><u>\$ 533,530</u></u>

See notes to the financial statements

**LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT
PASCO COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

Net change in fund balances - total governmental funds	\$ (117,140)
--	--------------

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	100,501
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Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(68,029)
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Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:

Loss on disposal of fixed assets	<u>(33,499)</u>
----------------------------------	-----------------

Change in net position of governmental activities	<u><u>\$ (118,167)</u></u>
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See notes to the financial statements

**LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT
PASCO COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Lake Padgett Estates Independent Special District ("District") was established on June 23, 2006 under the Uniform Independent District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides, among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Florida Statutes.

The Board has the final responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments imposed on all lands within the District and benefitted by the District's activities. Assessments are levied by the District prior to the start of the fiscal year which begins on October 1st and ends on September 30th. Operation and maintenance special assessments are imposed upon all benefitted lands located in the District.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental fund:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Deposits and Investments

The District's cash on hand and demand deposits are considered to be cash and cash equivalents.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury;

Securities listed in paragraphs c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are completed.

Estimated useful lives of capital assets are as follows:

Asset	Years
Buildings	30
Infrastructure	5-20
Equipment	5-10
Irrigation system	5
Recreational and facilities	20
Vehicles	5

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) A public hearing is conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – CASH

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2020 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land	\$ 22,135,756	\$ -	\$ -	\$ 22,135,756
Total capital assets, not being depreciated	22,135,756	-	-	22,135,756
Capital assets, being depreciated				
Buildings	949,600	-	-	949,600
Infrastructure	202,694	-	-	202,694
Equipment	275,936	32,192	-	308,128
Irrigation system	10,913	-	-	10,913
Recreational and facilities	93,306	68,309	47,857	113,758
Vehicles	19,859	-	-	19,859
Total capital assets, being depreciated	1,552,308	100,501	47,857	1,604,952
Less accumulated depreciation for:				
Buildings	522,473	31,653	-	554,126
Infrastructure	184,958	10,542	-	195,500
Equipment	209,289	17,869	-	227,158
Irrigation system	10,913	-	-	10,913
Recreational and facilities	19,659	7,965	(14,358)	13,266
Vehicles	19,859	-	-	19,859
Total accumulated depreciation	967,151	68,029	(14,358)	1,020,822
Total capital assets, being depreciated, net	585,157	32,472	33,499	584,130
Governmental activities capital assets, net	\$ 22,720,913	\$ 32,472	\$ 33,499	\$ 22,719,886

Depreciation expense was charged to function/programs as follows:

Maintenance and operations	\$ 50,088
Parks and recreation	17,941
Total depreciation expense	<u>\$ 68,029</u>

NOTE 6 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 7 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims that exceeded coverage during the past three years.

NOTE 8 – SUBSEQUENT EVENT

Subsequent to year end, the District does not have a Board of Supervisors. Four out of the five board members failed to submit their paperwork to the State by June 12, 2020. As such, per Statute their terms expired in November. The District will have a special election in April 2021.

**LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT
PASCO COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 512,315	\$ 515,338	\$ 3,023
Miscellaneous revenue	-	35,864	35,864
Interest income	-	716	716
Total revenues	<u>512,315</u>	<u>551,918</u>	<u>39,603</u>
EXPENDITURES			
Current:			
General government	116,235	118,185	(1,950)
Maintenance and operations	98,125	223,003	(124,878)
Parks and recreation	163,768	142,697	21,071
Public Safety	20,000	84,672	(64,672)
Capital outlay	114,187	100,501	13,686
Total expenditures	<u>512,315</u>	<u>669,058</u>	<u>(156,743)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	(117,140)	<u>\$ (117,140)</u>
Fund balance - beginning		<u>650,670</u>	
Fund balance - ending		<u>\$ 533,530</u>	

See notes to required supplementary information

**LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT
PASCO COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures for the fiscal year ended September 30, 2020 exceeded appropriations by \$156,743. The over expenditures were funded by available fund balance.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
Lake Padgett Estates Independent Special District
Pasco County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Lake Padgett Estates Independent Special District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated March 31, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the District in a separate letter dated March 31, 2021.

The District's response to the finding identified in our audit is described in the accompanying Management Letter. We did not audit the District's response and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

March 31, 2021

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Lake Padgett Estates Independent Special District
Pasco County, Florida

We have examined Lake Padgett Estates Independent Special District, Pasco County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2020. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2020.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Lake Padgett Estates Independent Special District, Pasco County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

March 31, 2021



Grau & Associates

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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
Lake Padgett Estates Independent Special District
Pasco County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Lake Padgett Estates Independent Special District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated March 31, 2021.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards; and Independent Auditor's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 31, 2021, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Lake Padgett Estates Independent Special District, Pasco County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Lake Padgett Estates Independent Special District, Pasco County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

March 31, 2021

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

2020-01 Budget:

Observation: Actual expenditures exceeded appropriations in the general fund for the fiscal year ended September 30, 2020.

Recommendation: The District should amend the budget during the fiscal year or within statutory guidelines to ensure that all expenditures are properly budgeted.

Management Response: The District's Board of Supervisors was unable to amend its budget for the fiscal year ended September 30, 2020 prior to the statutory deadline. The district will amend its budget for any future years in which actual expenditures exceed appropriations in the general fund

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2019.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2020, except as noted above.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2020.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Tab 5



Rizzetta & Company

Lake Padgett Independent Special District

lakepadgettstatesisd.org

**Amended Budget for Fiscal Year
2019/2020**

Presented by: Rizzetta & Company, Inc.

**5844 Old Pasco Rd.
Suite 100
Wesley Chapel, FL 33544
813-994-1001**

rizzetta.com

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GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$50.00 maximum per meeting within an annual cap of \$1,200.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Travel: Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

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District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Deputy Services: The District may wish to contract with the local police agency to provide security for the District.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Street Lights: The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Street/Parking Lot Sweeping: The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

Gate Facility Maintenance: Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Roadway Repair & Maintenance: Expenses related to the repair and maintenance of roadways owned by the District if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

Amended Budget
Lake Padgett ISD Community Development District
General Fund
Fiscal Year 2019/2020

	Chart of Accounts Classification	Budget for 2019/2020
1		
2	REVENUES	
3		
4	Interest Earnings	
5	Interest Earnings	\$ -
6	Special Assessments	
7	Tax Roll*	\$ 460,840
8	Other Miscellaneous Revenues	
9	Gate Access Card Revenues	\$ -
10	Rental Revenues - Stables	\$ -
11	Insurance Proceeds	\$ -
12	TOTAL REVENUES	\$ 460,840
13		
14	Balance Forward from Prior Year	\$ 128,475
15		
16	TOTAL REVENUES AND BALANCE FORWARD	\$ 589,315
17		
18	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and</i>	
19		
20	EXPENDITURES - ADMINISTRATIVE	
21		
22	Legislative	
23	Supervisor Fees	\$ 3,500
24	Financial & Administrative	
25	Administrative Services	\$ 6,000
26	District Management	\$ 27,540
27	District Engineer	\$ 15,000
28	Tax Collector /Property Appraiser Fees	\$ 150
29	Assessment Roll	\$ 5,000
30	Accounting Services	\$ 18,000
31	Auditing Services	\$ 3,400
33	Miscellaneous Mailings	\$ 1,500
34	Employee - Workers Comp	\$ 750
35	Public Officials Liability Insurance	\$ 3,000
36	Legal Advertising	\$ 1,500
37	Dues, Licenses & Fees	\$ 395
40	Website Hosting, Maintenance, Backup (and Email)	\$ 10,500
41	Legal Counsel	
42	District Counsel	\$ 20,000
47		
48	Administrative Subtotal	\$ 116,235
49		
50	EXPENDITURES - FIELD OPERATIONS	
51		
52	Security Operations	
53	Security Services and Patrols	\$ 85,000
54	Security Cameras	\$ -
55	Electric Utility Services	
56	Utility Services	\$ 8,500
57	Garbage/Solid Waste Control Services	
58	Garbage - Parks	\$ 4,250
59	Solid Waste Assessment	\$ 3,500
60	Water-Sewer Combination Services	
61	Utility Services	\$ 500
62	Stormwater Control	
63	Stormwater Assessment	\$ 575
64	Aquatic Maintenance	\$ 20,000
65	Fish Stocking	\$ 15,000
66	Other Physical Environment	
67	Property/Casualty/GL Insurance	\$ 15,000
68	Landscape Maintenance	\$ 5,000
69	Tree Trimming	\$ 5,000
70	Irrigation Repairs	\$ 1,000
71	General Repairs and Maintenance	\$ 5,000
72	Landscape - Mulch	\$ 7,250
73	Landscape Replacement Plants, Shrubs, Trees	\$ 1,800
74	Road & Street Facilities	
75	Gate Phone	\$ 6,000
76	Gate Access Control System	\$ 1,000
77	Resident ID Cards	\$ 750
78	Gate Maintenance	\$ 13,000

Amended Budget
Lake Padgett ISD Community Development District
General Fund
Fiscal Year 2019/2020

	Chart of Accounts Classification	Budget for 2019/2020
79	Parks & Recreation	
80	Employee - Salaries	\$ 92,318
81	Employee - P/R Taxes	\$ 7,000
82	Employee - Workers Comp	\$ 5,000
83	Employee - Health & Dental Insurance	\$ 24,000
84	Potable Toilets for Parks	\$ 510
85	Stables Drinking Water Testing	\$ 1,500
86	Equipment Maintenance & Repair	\$ 3,500
87	Vehicle Maintenance	\$ 5,000
88	Laird Park Woman's Restroom Restoration Project	\$ -
89	Misc. Supplies	\$ 12,600
90	Stables WiFi Service	\$ 840
91	Building Repairs and Maintenance	\$ 4,000
92	Dock Repairs and Maintenance	\$ 7,500
93	Laird Park Womens Restroom Restoration Project	\$ 69,000
94	Storm Damage To Roof	\$ 18,000
95	Contingency	
96	Miscellaneous Contingency	\$ 24,187
97	Capital Outlay	\$ -
98		
99	Field Operations Subtotal	\$ 473,080
100		
101	Contingency for County TRIM Notice	
102		
103	TOTAL EXPENDITURES	\$ 589,315
104		
105	EXCESS OF REVENUES OVER EXPENDITURES	\$ -

**Amended Budget
Lake Padgett ISD Community Development District
Reserve Fund
Fiscal Year 2019/2020**

	Chart of Accounts Classification	Budget for 2019/2020
1		
2	REVENUES	
3		
4	Special Assessments	
5	Tax Roll*	\$ 50,000
12		
13	TOTAL REVENUES	\$ 50,000
14		
15	Balance Forward from Prior Year	\$ 75,000
16		
17	TOTAL REVENUES AND BALANCE FORWARD	\$ 125,000
18		
19	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and</i>	
20		
21	EXPENDITURES	
22		
23	Contingency	
24	Capital Reserves	\$ 125,000
25	Capital Outlay	\$ -
26		
27	TOTAL EXPENDITURES	\$ 125,000
28		
29	EXCESS OF REVENUES OVER EXPENDITURES	\$ -
30		

LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT

FISCAL YEAR 2019/2020 O&M ASSESSMENT SCHEDULE

2019/2020 O&M Budget	\$510,840.00
Collection Costs @ 2%:	\$10,868.94
Early Payment Discounts @ 4%:	\$21,737.87
2019/2020 Total:	<u>\$543,446.81</u>

2018/2019 O&M Budget	\$514,279.00
2019/2020 O&M Budget	\$510,840.00
Total Difference:	<u><u>-\$3,439.00</u></u>

	<u>PER UNIT ANNUAL ASSESSMENT</u>		<u>Proposed Increase / Decrease</u>	
	<u>2018/2019</u>	<u>2019/2020</u>	<u>\$</u>	<u>%</u>
Operations/Maintenance - Single Family*	\$523.05	\$521.54	-\$1.51	-0.29%
Total	\$523.05	\$521.54	-\$1.51	-0.29%

* 1042 lots to be assessed. 4613 Apple Ridge Ln. is not assessed.

LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT

FISCAL YEAR 2019/2020 O&M ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$510,840.00
COLLECTION COSTS @	2.0%	\$10,868.94
EARLY PAYMENT DISCOUNTS @	4.0%	\$21,737.87
TOTAL O&M ASSESSMENT		<u>\$543,446.81</u>

LU	<u>UNITS ASSESSED</u>		<u>ALLOCATION OF O&M ASSESSMENT</u>			
	<u>LOT SIZE</u>	<u>O&M</u>	<u>EAU FACTOR</u>	<u>TOTAL EAU's</u>	<u>% TOTAL EAU's</u>	<u>TOTAL O&M BUDGET</u>
	Single Family ⁽¹⁾	1042	1.00	1042.00	100.00%	\$543,446.81
		<u>1042</u>		<u>1042.00</u>	<u>100.00%</u>	<u>\$543,446.81</u>
						LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%)
						<u>(\$32,606.81)</u>
						Net Revenue to be Collected
						<u>\$510,840.00</u>

<u>PER LOT ANNUAL ASSESSMENT</u>	
<u>O&M ⁽²⁾</u>	<u>TOTAL ⁽³⁾</u>
\$521.54	\$521.54

⁽¹⁾ There are 1042 lots to be assessed. 4613 Apple Ridge Ln., has been approved by the Board to not be assessed due to sinkhole damage.

⁽²⁾ This assessment table reflects an equal per unit O&M assessment.

⁽³⁾ Annual assessment that will appear on November 2019 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

Tab 6

RESOLUTION 2021-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT AMENDING THE FISCAL YEAR 2019/2020 GENERAL FUND BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Lake Padgett Estates Independent Special District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Pasco County, Florida; and

WHEREAS, the Board of Supervisors of the District (hereinafter the “Board”), adopted a General Fund Budget for Fiscal Year 2019-2020 (“FY19-20 Budget”); and

WHEREAS, the Board desires to amend the FY19-20 Budget to reflect changes to budgeted revenues and expenses approved during Fiscal Year 2019-2020; and

WHEREAS, pursuant to Chapters 189 and 190, *Florida Statutes*, the Board is authorized to amend the FY19-20 Budget within sixty (60) days following the end of the Fiscal Year 2019-2020; and

WHEREAS, The District has been without a duly elected Board since November of 2020, due to a failure of a sufficient number of candidates registering to run for election to the District’s Board during the November 2020 General Election, which resulted in an inability to meet the quorum requirement for holding a business meeting; and

WHEREAS, The District was unable to meet the statutory requirements of amending the FY19-20 Budget within sixty (60) days following the end of the Fiscal Year 2019-2020; and

WHEREAS, A Special Election was held on April 13, 2021, and the four additional vacant positions on the Board have been filled; and

WHEREAS, This April 15, 2021 is the first official meeting of the Board since November 4, 2020, and

WHEREAS, the Board finds that it is in the best interest of the District and its landowners to amend the FY19-20 Budget to reflect the actual appropriations.

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

SECTION 1. BUDGET AMENDMENT.

- a. The Board has reviewed the proposed amended Budget, copies of which are on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The amended Budget attached hereto as **Exhibit A** and incorporated herein by reference as further amended by the Board is hereby adopted in accordance with the provisions of Sections 190.008(2)(a) and 189.016(6), *Florida Statutes*; provided, however, that the comparative figures contained in the amended Budget as adopted by the Board (together, "Adopted Annual Budget") may be further revised as deemed necessary by the District Manager to further reflect actual revenues and expenditures for Fiscal Year 2019-2020.
- c. The Adopted Annual Budget shall be maintained in the office of the District Manager and the District Records Office and identified as "The Adopted Budget for the Lake Padgett Estates Independent Special District for the Fiscal Year Ending September 30, 2020, as amended and adopted by the Board of Supervisors effective November 24, 2020."

SECTION 2. APPROPRIATIONS. There is hereby appropriated out of the revenues of the District, the fiscal year beginning October 1, 2019, and ending September 30, 2020, the sums set forth below, to be raised by special assessments or otherwise, which sums are deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ <u>589,315</u>
TOTAL RESERVE FUNDS	\$ <u>125,000</u>
TOTAL ALL FUNDS	\$ <u>714,315</u>

SECTION 3. CONFLICTS. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

SECTION 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect as of November 24, 2020.

PASSED AND ADOPTED this _____ of _____, 2021.

ATTEST:

**LAKE PADGETT ESTATES INDEPENDENT
SPECIAL DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Amended General Fund Budget FY 2019/2020



Rizzetta & Company

Lake Padgett Independent Special District

lakepadgettstatesisd.org

**Amended Budget for Fiscal Year
2019/2020**

Presented by: Rizzetta & Company, Inc.

**5844 Old Pasco Rd.
Suite 100
Wesley Chapel, FL 33544
813-994-1001**

rizzetta.com

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GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$50.00 maximum per meeting within an annual cap of \$1,200.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Travel: Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

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Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

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EXPENDITURES - FIELD OPERATIONS:

Deputy Services: The District may wish to contract with the local police agency to provide security for the District.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Street Lights: The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.

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Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

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General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

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Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

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Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

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Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

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Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

Amended Budget
Lake Padgett ISD Community Development District
General Fund
Fiscal Year 2019/2020

	Chart of Accounts Classification	Budget for 2019/2020
1		
2	REVENUES	
3		
4	Interest Earnings	
5	Interest Earnings	\$ -
6	Special Assessments	
7	Tax Roll*	\$ 460,840
8	Other Miscellaneous Revenues	
9	Gate Access Card Revenues	\$ -
10	Rental Revenues - Stables	\$ -
11	Insurance Proceeds	\$ -
12	TOTAL REVENUES	\$ 460,840
13		
14	Balance Forward from Prior Year	\$ 128,475
15		
16	TOTAL REVENUES AND BALANCE FORWARD	\$ 589,315
17		
18	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and</i>	
19		
20	EXPENDITURES - ADMINISTRATIVE	
21		
22	Legislative	
23	Supervisor Fees	\$ 3,500
24	Financial & Administrative	
25	Administrative Services	\$ 6,000
26	District Management	\$ 27,540
27	District Engineer	\$ 15,000
28	Tax Collector /Property Appraiser Fees	\$ 150
29	Assessment Roll	\$ 5,000
30	Accounting Services	\$ 18,000
31	Auditing Services	\$ 3,400
33	Miscellaneous Mailings	\$ 1,500
34	Employee - Workers Comp	\$ 750
35	Public Officials Liability Insurance	\$ 3,000
36	Legal Advertising	\$ 1,500
37	Dues, Licenses & Fees	\$ 395
40	Website Hosting, Maintenance, Backup (and Email)	\$ 10,500
41	Legal Counsel	
42	District Counsel	\$ 20,000
47		
48	Administrative Subtotal	\$ 116,235
49		
50	EXPENDITURES - FIELD OPERATIONS	
51		
52	Security Operations	
53	Security Services and Patrols	\$ 85,000
54	Security Cameras	\$ -
55	Electric Utility Services	
56	Utility Services	\$ 8,500
57	Garbage/Solid Waste Control Services	
58	Garbage - Parks	\$ 4,250
59	Solid Waste Assessment	\$ 3,500
60	Water-Sewer Combination Services	
61	Utility Services	\$ 500
62	Stormwater Control	
63	Stormwater Assessment	\$ 575
64	Aquatic Maintenance	\$ 20,000
65	Fish Stocking	\$ 15,000
66	Other Physical Environment	
67	Property/Casualty/GL Insurance	\$ 15,000
68	Landscape Maintenance	\$ 5,000
69	Tree Trimming	\$ 5,000
70	Irrigation Repairs	\$ 1,000
71	General Repairs and Maintenance	\$ 5,000
72	Landscape - Mulch	\$ 7,250
73	Landscape Replacement Plants, Shrubs, Trees	\$ 1,800
74	Road & Street Facilities	
75	Gate Phone	\$ 6,000
76	Gate Access Control System	\$ 1,000
77	Resident ID Cards	\$ 750
78	Gate Maintenance	\$ 13,000

Amended Budget
Lake Padgett ISD Community Development District
General Fund
Fiscal Year 2019/2020

	Chart of Accounts Classification	Budget for 2019/2020
79	Parks & Recreation	
80	Employee - Salaries	\$ 92,318
81	Employee - P/R Taxes	\$ 7,000
82	Employee - Workers Comp	\$ 5,000
83	Employee - Health & Dental Insurance	\$ 24,000
84	Potable Toilets for Parks	\$ 510
85	Stables Drinking Water Testing	\$ 1,500
86	Equipment Maintenance & Repair	\$ 3,500
87	Vehicle Maintenance	\$ 5,000
88	Laird Park Woman's Restroom Restoration Project	\$ -
89	Misc. Supplies	\$ 12,600
90	Stables WiFi Service	\$ 840
91	Building Repairs and Maintenance	\$ 4,000
92	Dock Repairs and Maintenance	\$ 7,500
93	Laird Park Womens Restroom Restoration Project	\$ 69,000
94	Storm Damage To Roof	\$ 18,000
95	Contingency	
96	Miscellaneous Contingency	\$ 24,187
97	Capital Outlay	\$ -
98		
99	Field Operations Subtotal	\$ 473,080
100		
101	Contingency for County TRIM Notice	
102		
103	TOTAL EXPENDITURES	\$ 589,315
104		
105	EXCESS OF REVENUES OVER EXPENDITURES	\$ -

**Amended Budget
Lake Padgett ISD Community Development District
Reserve Fund
Fiscal Year 2019/2020**

	Chart of Accounts Classification	Budget for 2019/2020
1		
2	REVENUES	
3		
4	Special Assessments	
5	Tax Roll*	\$ 50,000
12		
13	TOTAL REVENUES	\$ 50,000
14		
15	Balance Forward from Prior Year	\$ 75,000
16		
17	TOTAL REVENUES AND BALANCE FORWARD	\$ 125,000
18		
19	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and</i>	
20		
21	EXPENDITURES	
22		
23	Contingency	
24	Capital Reserves	\$ 125,000
25	Capital Outlay	\$ -
26		
27	TOTAL EXPENDITURES	\$ 125,000
28		
29	EXCESS OF REVENUES OVER EXPENDITURES	\$ -
30		

LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT

FISCAL YEAR 2019/2020 O&M ASSESSMENT SCHEDULE

2019/2020 O&M Budget	\$510,840.00
Collection Costs @ 2%:	\$10,868.94
Early Payment Discounts @ 4%:	\$21,737.87
2019/2020 Total:	<u>\$543,446.81</u>

2018/2019 O&M Budget	\$514,279.00
2019/2020 O&M Budget	\$510,840.00
Total Difference:	<u><u>-\$3,439.00</u></u>

	<u>PER UNIT ANNUAL ASSESSMENT</u>		<u>Proposed Increase / Decrease</u>	
	<u>2018/2019</u>	<u>2019/2020</u>	<u>\$</u>	<u>%</u>
Operations/Maintenance - Single Family*	\$523.05	\$521.54	-\$1.51	-0.29%
Total	\$523.05	\$521.54	-\$1.51	-0.29%

* 1042 lots to be assessed. 4613 Apple Ridge Ln. is not assessed.

LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT

FISCAL YEAR 2019/2020 O&M ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$510,840.00
COLLECTION COSTS @	2.0%	\$10,868.94
EARLY PAYMENT DISCOUNTS @	4.0%	\$21,737.87
TOTAL O&M ASSESSMENT		<u>\$543,446.81</u>

LU	<u>UNITS ASSESSED</u>		<u>ALLOCATION OF O&M ASSESSMENT</u>			
	<u>LOT SIZE</u>	<u>O&M</u>	<u>EAU FACTOR</u>	<u>TOTAL EAU's</u>	<u>% TOTAL EAU's</u>	<u>TOTAL O&M BUDGET</u>
	Single Family ⁽¹⁾	1042	1.00	1042.00	100.00%	\$543,446.81
		<u>1042</u>		<u>1042.00</u>	<u>100.00%</u>	<u>\$543,446.81</u>
	LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%)					<u>(\$32,606.81)</u>
	Net Revenue to be Collected					<u>\$510,840.00</u>

<u>PER LOT ANNUAL ASSESSMENT</u>	
<u>O&M ⁽²⁾</u>	<u>TOTAL ⁽³⁾</u>
\$521.54	\$521.54

⁽¹⁾ There are 1042 lots to be assessed. 4613 Apple Ridge Ln., has been approved by the Board to not be assessed due to sinkhole damage.

⁽²⁾ This assessment table reflects an equal per unit O&M assessment.

⁽³⁾ Annual assessment that will appear on November 2019 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

Tab 7



April 5, 2021

Lynn Hayes
Lake Padgett Estates Independent Special District
C/O Rizzetta & Company, Inc.
5844 Old Pasco Road, Suite 100
Wesley Chapel, Florida 33544
Via email: psweeney@rizzetta.com

RE: District Engineer Report – April 2021

Dear Mr. Hayes:

1) Pasco County Department of Health (DOH) Freshwater Bathing Places Monitoring

Pasco County has provided freshwater bathing water quality results for the month of March.

<u>Location</u>	<u>Organisms¹</u>
East Lake Park	9.5
Lake Padgett Beach	1.5

¹Number of organisms per 100 ml of water, 0-199 Good, Greater than 200 Poor

Water quality at the District's beaches continues to be very good to excellent.

No other current ongoing tasks.

Sincerely,

John J. Mueller, PE
Landis Evans and Partners, Inc.

Tab 8



Company ID Number: _____

THE E-VERIFY MEMORANDUM OF UNDERSTANDING FOR EMPLOYERS

ARTICLE I PURPOSE AND AUTHORITY

Lake Padgett Estates ISD. The parties to this agreement are the Department of Homeland Security (DHS) and the (Employer). The purpose of this agreement is to set forth terms and conditions which the Employer will follow while participating in E-Verify.

E-Verify is a program that electronically confirms an employee's eligibility to work in the United States after completion of Form I-9, Employment Eligibility Verification (Form I-9). This Memorandum of Understanding (MOU) explains certain features of the E-Verify program and describes specific responsibilities of the Employer, the Social Security Administration (SSA), and DHS.

Authority for the E-Verify program is found in Title IV, Subtitle A, of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (IIRIRA), Pub. L. 104-208, 110 Stat. 3009, as amended (8 U.S.C. § 1324a note). The Federal Acquisition Regulation (FAR) Subpart 22.18, "Employment Eligibility Verification" and Executive Order 12989, as amended, provide authority for Federal contractors and subcontractors (Federal contractor) to use E-Verify to verify the employment eligibility of certain employees working on Federal contracts.

ARTICLE II RESPONSIBILITIES

A. RESPONSIBILITIES OF THE EMPLOYER

1. The Employer agrees to display the following notices supplied by DHS in a prominent place that is clearly visible to prospective employees and all employees who are to be verified through the system:
 - a. Notice of E-Verify Participation
 - b. Notice of Right to Work
2. The Employer agrees to provide to the SSA and DHS the names, titles, addresses, and telephone numbers of the Employer representatives to be contacted about E-Verify. The Employer also agrees to keep such information current by providing updated information to SSA and DHS whenever the representatives' contact information changes.
3. The Employer agrees to grant E-Verify access only to current employees who need E-Verify access. Employers must promptly terminate an employee's E-Verify access if the

employee is separated from the company or no longer needs access to E-Verify.

4. The Employer agrees to become familiar with and comply with the most recent version of the E-Verify User Manual.

5. The Employer agrees that any Employer Representative who will create E-Verify cases will complete the E-Verify Tutorial before that individual creates any cases.

a. The Employer agrees that all Employer representatives will take the refresher tutorials when prompted by E-Verify in order to continue using E-Verify. Failure to complete a refresher tutorial will prevent the Employer Representative from continued use of E-Verify.

6. The Employer agrees to comply with current Form I-9 procedures, with two exceptions:

a. If an employee presents a "List B" identity document, the Employer agrees to only accept "List B" documents that contain a photo. (List B documents identified in 8 C.F.R. § 274a.2(b)(1)(B)) can be presented during the Form I-9 process to establish identity.) If an employee objects to the photo requirement for religious reasons, the Employer should contact E-Verify at 888-464-4218.

b. If an employee presents a DHS Form I-551 (Permanent Resident Card), Form I-766 (Employment Authorization Document), or U.S. Passport or Passport Card to complete Form I-9, the Employer agrees to make a photocopy of the document and to retain the photocopy with the employee's Form I-9. The Employer will use the photocopy to verify the photo and to assist DHS with its review of photo mismatches that employees contest. DHS may in the future designate other documents that activate the photo screening tool.

Note: Subject only to the exceptions noted previously in this paragraph, employees still retain the right to present any List A, or List B and List C, document(s) to complete the Form I-9.

7. The Employer agrees to record the case verification number on the employee's Form I-9 or to print the screen containing the case verification number and attach it to the employee's Form I-9.

8. The Employer agrees that, although it participates in E-Verify, the Employer has a responsibility to complete, retain, and make available for inspection Forms I-9 that relate to its employees, or from other requirements of applicable regulations or laws, including the obligation to comply with the antidiscrimination requirements of section 274B of the INA with respect to Form I-9 procedures.

a. The following modified requirements are the only exceptions to an Employer's obligation to not employ unauthorized workers and comply with the anti-discrimination provision of the INA: (1) List B identity documents must have photos, as described in paragraph 6 above; (2) When an Employer confirms the identity and employment eligibility of newly hired employee using E-Verify procedures, the Employer establishes a rebuttable presumption that it has not violated section 274A(a)(1)(A) of the Immigration and Nationality Act (INA) with respect to the hiring of that employee; (3) If the Employer receives a final nonconfirmation for an employee, but continues to employ that person, the Employer must notify DHS and the Employer is subject to a civil money penalty between \$550 and \$1,100 for each failure to notify DHS of continued employment

following a final nonconfirmation; (4) If the Employer continues to employ an employee after receiving a final nonconfirmation, then the Employer is subject to a rebuttable presumption that it has knowingly employed an unauthorized alien in violation of section 274A(a)(1)(A); and (5) no E-Verify participant is civilly or criminally liable under any law for any action taken in good faith based on information provided through the E-Verify.

b. DHS reserves the right to conduct Form I-9 compliance inspections, as well as any other enforcement or compliance activity authorized by law, including site visits, to ensure proper use of E-Verify.

9. The Employer is strictly prohibited from creating an E-Verify case before the employee has been hired, meaning that a firm offer of employment was extended and accepted and Form I-9 was completed. The Employer agrees to create an E-Verify case for new employees within three Employer business days after each employee has been hired (after both Sections 1 and 2 of Form I-9 have been completed), and to complete as many steps of the E-Verify process as are necessary according to the E-Verify User Manual. If E-Verify is temporarily unavailable, the three-day time period will be extended until it is again operational in order to accommodate the Employer's attempting, in good faith, to make inquiries during the period of unavailability.

10. The Employer agrees not to use E-Verify for pre-employment screening of job applicants, in support of any unlawful employment practice, or for any other use that this MOU or the E-Verify User Manual does not authorize.

11. The Employer must use E-Verify for all new employees. The Employer will not verify selectively and will not verify employees hired before the effective date of this MOU. Employers who are Federal contractors may qualify for exceptions to this requirement as described in Article II.B of this MOU.

12. The Employer agrees to follow appropriate procedures (see Article III below) regarding tentative nonconfirmations. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending. Further, when employees contest a tentative nonconfirmation based upon a photo mismatch, the Employer must take additional steps (see Article III.B. below) to contact DHS with information necessary to resolve the challenge.

13. The Employer agrees not to take any adverse action against an employee based upon the employee's perceived employment eligibility status while SSA or DHS is processing the verification request unless the Employer obtains knowledge (as defined in 8 C.F.R. § 274a.1(l)) that the employee is not work authorized. The Employer understands that an initial inability of the SSA or DHS automated verification system to verify work authorization, a tentative nonconfirmation, a case in continuance (indicating the need for additional time for the government to resolve a case), or the finding of a photo mismatch, does not establish, and should not be interpreted as, evidence that the employee is not work authorized. In any of such cases, the employee must be provided a full and fair opportunity to contest the finding, and if he or she does so, the employee

may not be terminated or suffer any adverse employment consequences based upon the employee's perceived employment eligibility status (including denying, reducing, or extending work hours, delaying or preventing training, requiring an employee to work in poorer conditions, withholding pay, refusing to assign the employee to a Federal contract or other assignment, or otherwise assuming that he or she is unauthorized to work) until and unless secondary verification by SSA or DHS has been completed and a final nonconfirmation has been issued. If the employee does not choose to contest a tentative nonconfirmation or a photo mismatch or if a secondary verification is completed and a final nonconfirmation is issued, then the Employer can find the employee is not work authorized and terminate the employee's employment. Employers or employees with questions about a final nonconfirmation may call E-Verify at 1-888-464-4218 (customer service) or 1-888-897-7781 (worker hotline).

14. The Employer agrees to comply with Title VII of the Civil Rights Act of 1964 and section 274B of the INA as applicable by not discriminating unlawfully against any individual in hiring, firing, employment eligibility verification, or recruitment or referral practices because of his or her national origin or citizenship status, or by committing discriminatory documentary practices. The Employer understands that such illegal practices can include selective verification or use of E-Verify except as provided in part D below, or discharging or refusing to hire employees because they appear or sound "foreign" or have received tentative nonconfirmations. The Employer further understands that any violation of the immigration-related unfair employment practices provisions in section 274B of the INA could subject the Employer to civil penalties, back pay awards, and other sanctions, and violations of Title VII could subject the Employer to back pay awards, compensatory and punitive damages. Violations of either section 274B of the INA or Title VII may also lead to the termination of its participation in E-Verify. If the Employer has any questions relating to the anti-discrimination provision, it should contact the Immigrant and Employee Rights Section, Civil Rights Division, U.S. Department of Justice at 1-800-255-8155 or 1-800-237-2515 (TTY) or go to <https://www.justice.gov/ier>.

15. The Employer agrees that it will use the information it receives from E-Verify only to confirm the employment eligibility of employees as authorized by this MOU. The Employer agrees that it will safeguard this information, and means of access to it (such as PINS and passwords), to ensure that it is not used for any other purpose and as necessary to protect its confidentiality, including ensuring that it is not disseminated to any person other than employees of the Employer who are authorized to perform the Employer's responsibilities under this MOU, except for such dissemination as may be authorized in advance by SSA or DHS for legitimate purposes.

16. The Employer agrees to notify DHS immediately in the event of a breach of personal information. Breaches are defined as loss of control or unauthorized access to E-Verify personal data. All suspected or confirmed breaches should be reported by calling 1-888-464-4218 or via email at E-Verify@dhs.gov. Please use "Privacy Incident – Password" in the subject line of your email when sending a breach report to E-Verify.

17. The Employer acknowledges that the information it receives from SSA is governed by the Privacy Act (5 U.S.C. § 552a(i)(1) and (3)) and the Social Security Act (42 U.S.C. 1306(a)). Any person who obtains this information under false pretenses or uses it for any purpose other than as provided for in this MOU may be subject to criminal penalties.

18. The Employer agrees to cooperate with DHS and SSA in their compliance monitoring and evaluation of E-Verify, which includes permitting DHS, SSA, their contractors and

other agents, upon reasonable notice, to review Forms I-9 and other employment records and to interview it and its employees regarding the Employer's use of E-Verify, and to respond in a prompt and accurate manner to DHS requests for information relating to their participation in E-Verify.

19. The Employer shall not make any false or unauthorized claims or references about its participation in E-Verify on its website, in advertising materials, or other media. The Employer shall not describe its services as federally-approved, federally-certified, or federally-recognized, or use language with a similar intent on its website or other materials provided to the public. Entering into this MOU does not mean that E-Verify endorses or authorizes your E-Verify services and any claim to that effect is false.

20. The Employer shall not state in its website or other public documents that any language used therein has been provided or approved by DHS, USCIS or the Verification Division, without first obtaining the prior written consent of DHS.

21. The Employer agrees that E-Verify trademarks and logos may be used only under license by DHS/USCIS (see M-795 (Web)) and, other than pursuant to the specific terms of such license, may not be used in any manner that might imply that the Employer's services, products, websites, or publications are sponsored by, endorsed by, licensed by, or affiliated with DHS, USCIS, or E-Verify.

22. The Employer understands that if it uses E-Verify procedures for any purpose other than as authorized by this MOU, the Employer may be subject to appropriate legal action and termination of its participation in E-Verify according to this MOU.

B. RESPONSIBILITIES OF FEDERAL CONTRACTORS

1. If the Employer is a Federal contractor with the FAR E-Verify clause subject to the employment verification terms in Subpart 22.18 of the FAR, it will become familiar with and comply with the most current version of the E-Verify User Manual for Federal Contractors as well as the E-Verify Supplemental Guide for Federal Contractors.

2. In addition to the responsibilities of every employer outlined in this MOU, the Employer understands that if it is a Federal contractor subject to the employment verification terms in Subpart 22.18 of the FAR it must verify the employment eligibility of any "employee assigned to the contract" (as defined in FAR 22.1801). Once an employee has been verified through E-Verify by the Employer, the Employer may not create a second case for the employee through E-Verify.

a. An Employer that is not enrolled in E-Verify as a Federal contractor at the time of a contract award must enroll as a Federal contractor in the E-Verify program within 30 calendar days of contract award and, within 90 days of enrollment, begin to verify employment eligibility of new hires using E-Verify. The Employer must verify those employees who are working in the United States, whether or not they are assigned to the contract. Once the Employer begins verifying new hires, such verification of new hires must be initiated within three business days after the hire date. Once enrolled in E-Verify as a Federal contractor, the Employer must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

b. Employers enrolled in E-Verify as a Federal contractor for 90 days or more at the time of a contract award must use E-Verify to begin verification of employment

eligibility for new hires of the Employer who are working in the United States, whether or not assigned to the contract, within three business days after the date of hire. If the Employer is enrolled in E-Verify as a Federal contractor for 90 calendar days or less at the time of contract award, the Employer must, within 90 days of enrollment, begin to use E-Verify to initiate verification of new hires of the contractor who are working in the United States, whether or not assigned to the contract. Such verification of new hires must be initiated within three business days after the date of hire. An Employer enrolled as a Federal contractor in E-Verify must begin verification of each employee assigned to the contract within 90 calendar days after date of contract award or within 30 days after assignment to the contract, whichever is later.

c. Federal contractors that are institutions of higher education (as defined at 20 U.S.C. 1001(a)), state or local governments, governments of Federally recognized Indian tribes, or sureties performing under a takeover agreement entered into with a Federal agency under a performance bond may choose to only verify new and existing employees assigned to the Federal contract. Such Federal contractors may, however, elect to verify all new hires, and/or all existing employees hired after November 6, 1986. Employers in this category must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

d. Upon enrollment, Employers who are Federal contractors may elect to verify employment eligibility of all existing employees working in the United States who were hired after November 6, 1986, instead of verifying only those employees assigned to a covered Federal contract. After enrollment, Employers must elect to verify existing staff following DHS procedures and begin E-Verify verification of all existing employees within 180 days after the election.

e. The Employer may use a previously completed Form I-9 as the basis for creating an E-Verify case for an employee assigned to a contract as long as:

- i. That Form I-9 is complete (including the SSN) and complies with Article II.A.6,
- ii. The employee's work authorization has not expired, and
- iii. The Employer has reviewed the Form I-9 information either in person or in communications with the employee to ensure that the employee's Section 1, Form I-9 attestation has not changed (including, but not limited to, a lawful permanent resident alien having become a naturalized U.S. citizen).

f. The Employer shall complete a new Form I-9 consistent with Article II.A.6 or update the previous Form I-9 to provide the necessary information if:

- i. The Employer cannot determine that Form I-9 complies with Article II.A.6,
- ii. The employee's basis for work authorization as attested in Section 1 has expired or changed, or
- iii. The Form I-9 contains no SSN or is otherwise incomplete.

Note: If Section 1 of Form I-9 is otherwise valid and up-to-date and the form otherwise complies with Article II.C.5, but reflects documentation (such as a U.S. passport or Form I-551) that expired after completing Form I-9, the Employer shall

not require the production of additional documentation, or use the photo screening tool described in Article II.A.5, subject to any additional or superseding instructions that may be provided on this subject in the E-Verify User Manual.

g. The Employer agrees not to require a second verification using E-Verify of any assigned employee who has previously been verified as a newly hired employee under this MOU or to authorize verification of any existing employee by any Employer that is not a Federal contractor based on this Article.

3. The Employer understands that if it is a Federal contractor, its compliance with this MOU is a performance requirement under the terms of the Federal contract or subcontract, and the Employer consents to the release of information relating to compliance with its verification responsibilities under this MOU to contracting officers or other officials authorized to review the Employer's compliance with Federal contracting requirements.

C. RESPONSIBILITIES OF SSA

1. SSA agrees to allow DHS to compare data provided by the Employer against SSA's database. SSA sends DHS confirmation that the data sent either matches or does not match the information in SSA's database.

2. SSA agrees to safeguard the information the Employer provides through E-Verify procedures. SSA also agrees to limit access to such information, as is appropriate by law, to individuals responsible for the verification of Social Security numbers or responsible for evaluation of E-Verify or such other persons or entities who may be authorized by SSA as governed by the Privacy Act (5 U.S.C. § 552a), the Social Security Act (42 U.S.C. 1306(a)), and SSA regulations (20 CFR Part 401).

3. SSA agrees to provide case results from its database within three Federal Government work days of the initial inquiry. E-Verify provides the information to the Employer.

4. SSA agrees to update SSA records as necessary if the employee who contests the SSA tentative nonconfirmation visits an SSA field office and provides the required evidence. If the employee visits an SSA field office within the eight Federal Government work days from the date of referral to SSA, SSA agrees to update SSA records, if appropriate, within the eight-day period unless SSA determines that more than eight days may be necessary. In such cases, SSA will provide additional instructions to the employee. If the employee does not visit SSA in the time allowed, E-Verify may provide a final nonconfirmation to the employer.

Note: If an Employer experiences technical problems, or has a policy question, the employer should contact E-Verify at 1-888-464-4218.

D. RESPONSIBILITIES OF DHS

1. DHS agrees to provide the Employer with selected data from DHS databases to enable the Employer to conduct, to the extent authorized by this MOU:

- a. Automated verification checks on alien employees by electronic means, and
- b. Photo verification checks (when available) on employees.

2. DHS agrees to assist the Employer with operational problems associated with the Employer's participation in E-Verify. DHS agrees to provide the Employer names, titles, addresses, and telephone numbers of DHS representatives to be contacted during the E-Verify process.
3. DHS agrees to provide to the Employer with access to E-Verify training materials as well as an E-Verify User Manual that contain instructions on E-Verify policies, procedures, and requirements for both SSA and DHS, including restrictions on the use of E-Verify.
4. DHS agrees to train Employers on all important changes made to E-Verify through the use of mandatory refresher tutorials and updates to the E-Verify User Manual. Even without changes to E-Verify, DHS reserves the right to require employers to take mandatory refresher tutorials.
5. DHS agrees to provide to the Employer a notice, which indicates the Employer's participation in E-Verify. DHS also agrees to provide to the Employer anti-discrimination notices issued by the Immigrant and Employee Rights Section, Civil Rights Division, U.S. Department of Justice.
6. DHS agrees to issue each of the Employer's E-Verify users a unique user identification number and password that permits them to log in to E-Verify.
7. DHS agrees to safeguard the information the Employer provides, and to limit access to such information to individuals responsible for the verification process, for evaluation of E-Verify, or to such other persons or entities as may be authorized by applicable law. Information will be used only to verify the accuracy of Social Security numbers and employment eligibility, to enforce the INA and Federal criminal laws, and to administer Federal contracting requirements.
8. DHS agrees to provide a means of automated verification that provides (in conjunction with SSA verification procedures) confirmation or tentative nonconfirmation of employees' employment eligibility within three Federal Government work days of the initial inquiry.
9. DHS agrees to provide a means of secondary verification (including updating DHS records) for employees who contest DHS tentative nonconfirmations and photo mismatch tentative nonconfirmations. This provides final confirmation or nonconfirmation of the employees' employment eligibility within 10 Federal Government work days of the date of referral to DHS, unless DHS determines that more than 10 days may be necessary. In such cases, DHS will provide additional verification instructions.

ARTICLE III

REFERRAL OF INDIVIDUALS TO SSA AND DHS

A. REFERRAL TO SSA

1. If the Employer receives a tentative nonconfirmation issued by SSA, the Employer must print the notice as directed by E-Verify. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of

the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. After a tentative nonconfirmation, the Employer will refer employees to SSA field offices only as directed by E-Verify. The Employer must record the case verification number, review the employee information submitted to E-Verify to identify any errors, and find out whether the employee contests the tentative nonconfirmation. The Employer will transmit the Social Security number, or any other corrected employee information that SSA requests, to SSA for verification again if this review indicates a need to do so.

4. The Employer will instruct the employee to visit an SSA office within eight Federal Government work days. SSA will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

5. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

6. The Employer agrees not to ask the employee to obtain a printout from the Social Security Administration number database (the Numident) or other written verification of the SSN from the SSA.

B. REFERRAL TO DHS

1. If the Employer receives a tentative nonconfirmation issued by DHS, the Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. The Employer agrees to refer individuals to DHS only when the employee chooses to contest a tentative nonconfirmation.

4. If the employee contests a tentative nonconfirmation issued by DHS, the Employer will instruct the employee to contact DHS through its toll-free hotline (as found on the referral letter) within eight Federal Government work days.

5. If the Employer finds a photo mismatch, the Employer must provide the photo mismatch tentative nonconfirmation notice and follow the instructions outlined in paragraph 1 of this section for tentative nonconfirmations, generally.

6. The Employer agrees that if an employee contests a tentative nonconfirmation based upon a photo mismatch, the Employer will send a copy of the employee's Form I-551, Form I-766, U.S. Passport, or passport card to DHS for review by:

- a. Scanning and uploading the document, or
- b. Sending a photocopy of the document by express mail (furnished and paid for by the employer).

7. The Employer understands that if it cannot determine whether there is a photo match/mismatch, the Employer must forward the employee's documentation to DHS as described in the preceding paragraph. The Employer agrees to resolve the case as specified by the DHS representative who will determine the photo match or mismatch.

8. DHS will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

9. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

ARTICLE IV SERVICE PROVISIONS

A. NO SERVICE FEES

1. SSA and DHS will not charge the Employer for verification services performed under this MOU. The Employer is responsible for providing equipment needed to make inquiries. To access E-Verify, an Employer will need a personal computer with Internet access.

ARTICLE V MODIFICATION AND TERMINATION

A. MODIFICATION

1. This MOU is effective upon the signature of all parties and shall continue in effect for as long as the SSA and DHS operates the E-Verify program unless modified in writing by the mutual consent of all parties.

2. Any and all E-Verify system enhancements by DHS or SSA, including but not limited to E-Verify checking against additional data sources and instituting new verification policies or procedures, will be covered under this MOU and will not cause the need for a supplemental MOU that outlines these changes.

B. TERMINATION

1. The Employer may terminate this MOU and its participation in E-Verify at any time upon 30 days prior written notice to the other parties.

2. Notwithstanding Article V, part A of this MOU, DHS may terminate this MOU, and thereby the Employer's participation in E-Verify, with or without notice at any time if deemed necessary because of the requirements of law or policy, or upon a determination by SSA or DHS that there has been a breach of system integrity or security by the Employer, or a failure on the part of the Employer to comply with established E-Verify procedures and/or legal requirements. The Employer understands that if it is a Federal contractor, termination of this MOU by any party for any reason may negatively affect the

performance of its contractual responsibilities. Similarly, the Employer understands that if it is in a state where E-Verify is mandatory, termination of this by any party MOU may negatively affect the Employer's business.

3. An Employer that is a Federal contractor may terminate this MOU when the Federal contract that requires its participation in E-Verify is terminated or completed. In such cases, the Federal contractor must provide written notice to DHS. If an Employer that is a Federal contractor fails to provide such notice, then that Employer will remain an E-Verify participant, will remain bound by the terms of this MOU that apply to non-Federal contractor participants, and will be required to use the E-Verify procedures to verify the employment eligibility of all newly hired employees.

4. The Employer agrees that E-Verify is not liable for any losses, financial or otherwise, if the Employer is terminated from E-Verify.

ARTICLE VI PARTIES

A. Some or all SSA and DHS responsibilities under this MOU may be performed by contractor(s), and SSA and DHS may adjust verification responsibilities between each other as necessary. By separate agreement with DHS, SSA has agreed to perform its responsibilities as described in this MOU.

B. Nothing in this MOU is intended, or should be construed, to create any right or benefit, substantive or procedural, enforceable at law by any third party against the United States, its agencies, officers, or employees, or against the Employer, its agents, officers, or employees.

C. The Employer may not assign, directly or indirectly, whether by operation of law, change of control or merger, all or any part of its rights or obligations under this MOU without the prior written consent of DHS, which consent shall not be unreasonably withheld or delayed. Any attempt to sublicense, assign, or transfer any of the rights, duties, or obligations herein is void.

D. Each party shall be solely responsible for defending any claim or action against it arising out of or related to E-Verify or this MOU, whether civil or criminal, and for any liability wherefrom, including (but not limited to) any dispute between the Employer and any other person or entity regarding the applicability of Section 403(d) of IIRIRA to any action taken or allegedly taken by the Employer.

E. The Employer understands that its participation in E-Verify is not confidential information and may be disclosed as authorized or required by law and DHS or SSA policy, including but not limited to, Congressional oversight, E-Verify publicity and media inquiries, determinations of compliance with Federal contractual requirements, and responses to inquiries under the Freedom of Information Act (FOIA).

F. The individuals whose signatures appear below represent that they are authorized to enter into this MOU on behalf of the Employer and DHS respectively. The Employer understands that any inaccurate statement, representation, data or other information provided to DHS may subject the Employer, its subcontractors, its employees, or its representatives to: (1) prosecution for false statements pursuant to 18 U.S.C. 1001 and/or; (2) immediate termination of its MOU and/or; (3) possible debarment or suspension.

G. The foregoing constitutes the full agreement on this subject between DHS and the

Employer.

To be accepted as an E-Verify participant, you should only sign the Employer's Section of the signature page. If you have any questions, contact E-Verify at 1-888-464-4218.

Approved by:

E-Verify Employer	
Name (Please Type or Print)	Title
Signature	Date
Department of Homeland Security – Verification Division	
Name (Please Type or Print)	Title
Signature	Date

Information Required for E-Verify	
Information relating to your Company:	
Company Name:	Lake Padgett Estates LP
Company Facility Address:	5844 Old Pasco Rd., Suite 100 Wesley Chapel, FL 33544
Company Alternate Address:	
County or Parish:	PASCO

Employer Identification Number:	20-8074893	
North American Industry Classification Systems Code:	921120	
Parent Company:		
Number of Employees:	0	
Number of Sites Verified for:	1	
Are you verifying for more than one site? If yes, please provide the number of sites verified for in each State:		
State	Number of sites	Site(s)

Information relating to the Program Administrator(s) for your Company on policy questions or operational problems:	
Name:	Bschleifer, c/o Rizzetta & Co.
Telephone Number:	813-514-0400
Fax Number:	
E-mail Address:	Bschleifer@Rizzetta.com

Name:	
Telephone Number:	
Fax Number:	
E-mail Address:	

Tab 9

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 Regular meeting of the Board of Supervisors of Lake Padgett Estates Independent Special District will be held on **Thursday, October 15, 2020 at 6:34 p.m.** to be conducted by means of communications media technology pursuant to Executive Orders 20-52, 20-69, 20-112, 20-123, 20-139, 20-150, 20-179, 20-193 and 20-246 issued by Governor DeSantis, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

Present and constituting a quorum:

Steven Yarbrough	Board Supervisor, Chair
Pam Carr	Board Supervisor, Vice Chair
Keith Crockett	Board Supervisor, Assistant Secretary
Linda Hutchinson	Board Supervisor, Assistant Secretary
	<i>(Joined meeting at 6:43 p.m.)</i>
David Hipps	Board Supervisor, Assistant Secretary

Also present were:

Lynn Hayes	District Manager, Rizzetta & Company, Inc.
Timothy Hayes	District Counsel, Law Offices of Tim G. Hayes
John Mueller	District Engineer, Sprinkle Consulting
Audience	

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Audience Comments

Audience comments were entertained regarding cleanup at the stables during the winter months.

THIRD ORDER OF BUSINESS

**Ratification of Insurance Proposal
through EGIS**

Mr. Hayes presented the Board with the Egis Insurance Proposal.

On a Motion by Vice Chairman Carr, seconded by Chairman Yarborough, with all in favor, the Board ratified the payment of \$16,305 for Lake Padgett Estates Independent Special District.

FOURTH ORDER OF BUSINESS

Consideration of Lake Saxon Playground Proposal

Mr. Hayes reviewed the cost of the proposal for playground equipment. Discussion ensued and it was decided to table this until the 2021-2022 budget is prepared.

FIFTH ORDER OF BUSINESS

Discussion Regarding Lifting the Restriction of Park Cabanas and Rentals

There was a discussion regarding lifting the restriction of renting park cabanas.

On a Motion by Vice Chairman Carr, seconded by Chairman Yarborough, the Board approved lifting the restrictions for reservations and rentals of park cabanas, for Lake Padgett Estates Independent Special District.

SIXTH ORDER OF BUSINESS

Staff Reports

A. District Engineer

Mr. Mueller stated the Department of Health tested the water at East Lake and the water sampling indicated some bacteria and mild algae bloom at the beach area.

B. District Counsel

1. Update on Election Procedure

Mr. Tim Hayes discussed the upcoming elections and reviewed the two options currently available. He reminded the board that the four seats in question will officially become vacant on November 17, 2020 and the current Supervisors will not have authority to take any actions after that date.

On a Motion by Chairman Yarborough, seconded by Vice Chairman Carr, the Board chose to have the April 13, 2021 Municipal Election if the Governor appoints the current four Board of Supervisors, for Lake Padgett Estates Independent Special District.

2. Update on Trail Survey Encroachments

Mr. Tim Hayes confirmed that District Counsel sent notices out to the homeowners demanding they remove the encroachments from the Lake Padgett Estates trails.

C. District Manager

Mr. Hayes informed the Board that the next scheduled meeting is November 19, 2020 at 6:30 p.m. providing Governor DeSantis has appointed the four Board Supervisors.

Discussion ensued about the stable meeting room needing to be cleaned.

Discussion ensued about the September 26th, September 27th and October 3rd, DAR Reports.

Mr. Hayes confirmed that the corrections to the Lake Padgett Estates ISD website have been completed. The Board discussed the sticker and decals and for residents who have not verified their proof of residency and received their decals, the access cards will be shut off effective January 11, 2021.

On a Motion by Assistant Secretary Hutchinson, seconded by Assistant Secretary Crockett, the Board approved to shut off resident access cards on January 11, 2021, for Lake Padgett Estates Independent Special District.

SEVENTH ORDER OF BUSINESS

Consideration of Trespass Agreement with Pasco County Sherriff Office

Mr. Hayes presented the Trespass Agreement with the Pasco County Sherriff's Office. He informed the Board that each of the seven parks will need their own individual agreement.

On a Motion by Assistant Secretary Hutchinson, seconded by Assistant Secretary Hipps, the Board agreed to enter into a trespass agreement with the Pasco County Sherriff's Office, for Lake Padgett Estates Independent Special District

EIGHTH ORDER OF BUSINESS

Consideration of the Minutes from Board of Supervisors' Meeting Held on September 17, 2020

Mr. Hayes presented the Board of Supervisors' meeting minutes from the September 17, 2020 meeting and asked if there were any changes or corrections. Hearing none, he asked for a motion to approve.

On a Motion by Assistant Secretary Crockett, seconded by Assistant Secretary Hutchinson, with all in favor, the Board of Supervisors approved the Board of Supervisors' meeting minutes from September 17, 2020, for the Lake Padgett Estates Independent Special District.

NINTH ORDER OF BUSINESS

Consideration of the Operation and Maintenance Expenditures for August 2020

Mr. Hayes presented the Operation and Maintenance Expenditures for August 2020.

129 On a Motion by Assistant Secretary Hipps, seconded by Assistant Secretary Crockett,
130 with all in favor, the Board of Supervisors ratified the operation and maintenance
131 expenditures for August 2020 (\$29,858), for the Lake Padgett Estates Independent
132 Special District.
133

134
135
136
137 **TENTH ORDER OF BUSINESS**

Supervisor Requests

138
139 A discussion ensued regarding the upcoming Annual Trunk or Treat at Lake Saxon
140 Park (October 31,2020).
141

142 On a Motion by Chairman Yarborough, seconded by Assistant Secretary Hutchinson, with all
143 in favor, the Board of Supervisors approved the Halloween trunk of treat event, for the Lake
144 Padgett Estates Independent Special District.
145

146 **NINTH ORDER OF BUSINESS**

Adjournment

147
148 Mr. Hayes asked for a motion from the Board to adjourn the meeting.
149

150 On a Motion by Assistant Secretary Hutchinson, seconded by Assistant Secretary Hipps,
151 with all in favor, the Board of Supervisors adjourned the meeting at 7:42 p.m., for the Lake
152 Padgett Estates Independent Special District.
153

Assistant Secretary

Chairman/Vice Chairman

Tab 10

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 Informational meeting of the Board of Supervisors of Lake Padgett Estates Independent Special District was held on **Thursday, November 19, 2020 at 6:30 p.m.** at the Lake Padgett Estates Stables Meeting Room, located at 3614 Stable Ridge Lane, Land O' Lakes, FL 34639.

Present:

Pam Carr	Board Supervisor, Vice Chair
Lynn Hayes	District Manager, Rizzetta & Company, Inc.
Timothy Hayes	District Counsel, Law Offices of Tim G. Hayes

Audience members present.

FIRST ORDER OF BUSINESS

Discussion Regarding Status of the Board

This meeting was held as an informational meeting. Mr. Hayes indicated only one individual submitted the necessary paperwork to run for the Board during the qualifying period established by the Supervisor of Elections. This leaves the Board with two vacant seats and they are unable to conduct any business without a duly elected Board. Mr. Hayes indicated he has been in contact with Mr. Coley at the Supervisor of Elections office to determine what options they have.

SECOND ORDER OF BUSINESS

Adjournment

Mr. Hayes adjourned the meeting at approximately 7:48 p.m.

Assistant Secretary

Chairman/Vice Chairman

Tab 11

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 Informational meeting of the Board of Supervisors of Lake Padgett Estates Independent Special District was held on **Thursday, February 18, 2021 at 6:30 p.m.** at the Lake Padgett Estates Stables Meeting Room, located at 3614 Stable Ridge Lane, Land O' Lakes, FL 34639.

Present:

Pam Carr	Board Supervisor, Vice Chair
Lynn Hayes	District Manager, Rizzetta & Company, Inc.
Timothy Hayes	District Counsel, Law Offices of Tim G. Hayes

Audience members present.

FIRST ORDER OF BUSINESS

Discussion Regarding Election

This meeting was held as an informational meeting. District Counsel discussed the upcoming elections on April 13, 2021.

Mr. Hayes provided the Operation and Maintenance Expenditures for September, October, November, December 2020, and January 2021.

Discussion ensued regarding stocking all lakes with fish.

TENTH ORDER OF BUSINESS

Adjournment

Mr. Hayes adjourned the meeting at approximately 7:44 p.m.

Assistant Secretary

Chairman/Vice Chairman

Tab 12

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 Informational meeting of the Board of Supervisors of Lake Padgett Estates Independent Special District was held on **Thursday, March 18, 2021 at 6:30 p.m.** at the Lake Padgett Estates Stables Meeting Room, located at 3614 Stable Ridge Lane, Land O' Lakes, FL 34639.

Present:

Pam Carr	Board Supervisor, Vice Chair
Lynn Hayes	District Manager, Rizzetta & Company, Inc.
Timothy Hayes	District Counsel, Law Offices of Tim G. Hayes

Audience members present.

FIRST ORDER OF BUSINESS

This meeting was held as an informational meeting. District Counsel discussed the upcoming elections on April 13, 2021. Mr. Hayes explained the cost of this election will be shared with other municipalities. District Counsel also entertained questions concerning liability.

Mr. Hayes provided the Operation and Maintenance Expenditures for February 2021.

They also discussed the upcoming budget season.

TENTH ORDER OF BUSINESS

Adjournment

Mr. Hayes adjourned the meeting at approximately x p.m.

Assistant Secretary

Chairman/Vice Chairman

TAB 13

Lake Padgett Estates ISD

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

Operations and Maintenance Expenditures September 2020 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from September 1, 2020 through September 30, 2020. This does not include expenditures previously approved by the Board.

The total items being presented: **\$52,649.00**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Lake Padgett Estates ISD

Paid Operation & Maintenance Expenditures

September 1, 2020 Through September 30, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
ADP Payroll	CD687	CD687	PR PPE 08/30/20 PPD 09/04/20	\$ 3,621.40
ADP Payroll	CD688	CD688	PR FEES PPE 08/30/20 PD 09/11/20	\$ 104.12
ADP Payroll	CD689	CD689	PR PPE 09/13/20 PPD 09/18/20	\$ 3,874.94
ADP Payroll	CD690	CD690	PR FEES PPE 09/13/20 PD 09/25/20	\$ 104.12
David E. Hipps, Jr.	001110	DH082020	Board of Supervisor Meeting 08/20/2020	\$ 50.00
David E. Hipps, Jr.	001134	DH091720	Board of Supervisor Meeting 09/17/2020	\$ 50.00
Duke Energy	1119	08804 35076 08/20	22140 Coldstream Rd 08/20	\$ 156.71
Duke Energy	001115	88667 82496 08/20	Summary Bill 08/20	\$ 1,367.65
Duke Energy	001132	88667 82496-08/20	Summary Bill 08/20	\$ 720.03
EGIS Insurance Advisors LLC	001121	11325	Policy #100119630 10/01/2020- 10/01/2021 Workers Comp	\$ 3,178.00
EGIS Insurance Advisors LLC	001121	11965	Policy #100119630 10/01/2020- 10/01/2021	\$ 16,305.00
Fence Tampa Bay Inc	001122	1130	Fence Replacement 50% Down 09/20	\$ 1,847.00
Florida Blue	001116	74699938	Health Insurance 09/15/20- 10/15/20	\$ 1,862.14

Lake Padgett Estates ISD

Paid Operation & Maintenance Expenditures

September 1, 2020 Through September 30, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Florida Department of Revenue	1120	39-8015577725-1 08/20	Sales & Use Tax 08/20	\$ 19.95
Frontier Communications of Florid	001109	813-995-2205-041420-5 08/20	813-995-2205-041420-5 08/20	\$ 60.98
Frontier Communications of Florid	001133	813-995-2205-041420-5 09/20	813-995-2205-041420-5 09/20	\$ 60.98
Gulf Coast Tractor & Equipment	001123	200-203568	Supplies 09/20	\$ 243.15
KC Metalworks	001124	1014	Mower Repair 07/20	\$ 50.00
Keith Crockett	001108	KC082020	Board of Supervisor Meeting 08/20/2020	\$ 50.00
Keith Crockett	001131	KC091720	Board of Supervisor Meeting 09/17/2020	\$ 50.00
Lake Padgett ISD	CD691	CD691	Debit Card Replenishment 09/20	\$ 1,116.95
Lake Padgett ISD	CD694	CD694	Debit Card Replenishment 09/20	\$ 2,326.79
Landis, Evans and Partners, Inc	001128	1537-17-44	Engineering Services 08/20	\$ 481.25
Linda Hutchinson	001111	LH082020	Board of Supervisor Meeting 08/20/2020	\$ 50.00
Linda Hutchinson	001135	LH091720	Board of Supervisor Meeting 09/17/2020	\$ 50.00
Lowe's	001125	99009294903 08/20	Misc Supplies 08/20	\$ 1,042.45

Lake Padgett Estates ISD

Paid Operation & Maintenance Expenditures

September 1, 2020 Through September 30, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Pam Carr	001107	PC082020	Board of Supervisor Meeting 08/20/2020	\$ 50.00
Pam Carr	001130	PC091720	Board of Supervisor Meeting 09/17/2020	\$ 50.00
Pasco County Utilities	001117	13862128	#0361035 Civic Center Pkwy 08/20	\$ 36.95
Pasco Testing Lab and Sales, Inc.	001126	16288	Monthly Service 08/20	\$ 85.00
Rizzetta & Company	001112	INV0000052541	District Management Fees 09/20	\$ 4,295.00
Rizzetta Technology Services	001113	INV0000006184	E-Mail & Website Hosting Services 09/20	\$ 190.00
Southern Automated Access Servi	001127	8154	HID Proximity Clamshell Cards 07/20	\$ 470.00
Southern Automated Access Servi	001118	8378	Gate Preventative Maintenance - Quarterly 08/20	\$ 1,012.50
Southern Automated Access Servi	001118	8379	Gate Repair - Lake Saxon 08/20	\$ 384.39
Southern Automated Access Servi	001118	8380	Gate Repair - Shed 08/20	\$ 383.39
Stealth Security Consultants LLC	001129	1025RC	Monthly Security Officer 10/20	\$ 6,480.00
Steven Allen Yarbrough	001114	SY082020	Board of Supervisor Meeting 08/20/2020	\$ 50.00
Steven Allen Yarbrough	001138	SY091720	Board of Supervisor Meeting 09/17/2020	\$ 50.00

Lake Padgett Estates ISD

Paid Operation & Maintenance Expenditures

September 1, 2020 Through September 30, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Times Publishing Company	001136	0000106153 09/09/20	Legal Advertising Acct #125118 09/20	\$ 167.20
Verizon Wireless	001137	9862405761	842326036-00001 09/20	\$ <u>100.96</u>
Report Total				<u>\$ 52,649.00</u>

Lake Padgett Estates ISD

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

Operations and Maintenance Expenditures October 2020 For Board Approval

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

The total items being presented: **\$39,654.60**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Lake Padgett Estates ISD

Paid Operation & Maintenance Expenditures

October 1, 2020 Through October 31, 2020

Vendor Name	Check Number	Invoice Number	Transaction Description	Check Amount
ADP Payroll	CD692	CD692	Time & Attendance 09/20	\$ 42.46
ADP Payroll	CD693	CD693	PR PPE 09/27/20 PPD 10/02/20	\$ 3,627.86
ADP Payroll	CD695	CD695	PR FEES PPE 09/27/20 PD 10/09/20	\$ 104.12
ADP Payroll	CD696	CD696	PR PPE 10/11/20 PPD 10/16/20	\$ 3,717.44
ADP Payroll	CD697	CD697	PR FEES PPE 10/11/20 PD 10/23/20	\$ 109.32
ADP Payroll	CD698	CD698	Time & Attendance 10/20	\$ 42.46
ADP Payroll	CD699	CD699	PR PPE 10/25/20 PPD 10/30/20	3,664.71
David E. Hipps, Jr.	001158	DH101520	Board of Supervisor Meeting 10/15/2020	\$ 50.00
Duke Energy	001144	08804 35076 09/20	22140 Coldstream Rd 09/20	\$ 165.42
Florida Blue	001139	74749080	Health Insurance 10/15/20- 11/15/20	\$ 1,862.14
Florida Department of Revenue	001145	39-8015577725-1 09/20	Sales & Use Tax 09/20	\$ 15.37
Frontier Communications of Florid	001140	210-043-0055-021920-5 09/20	210-043-0055-021920-5 09/20	\$ 754.59
Frontier Communications of Florid	001157	813-995-2205-041420-5 10/20	813-995-2205-041420-5 10/20	\$ 60.98

Lake Padgett Estates ISD

Paid Operation & Maintenance Expenditures

October 1, 2020 Through October 31, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Innersync Studio, LTD	001141	18885	Annual Website Services/ADA Compliance FY20/21	\$ 1,537.50
Keith Crockett	001156	KC101520	Board of Supervisor Meeting 10/15/2020	\$ 50.00
Landis, Evans and Partners, Inc	001151	1537-17-45	Engineering Services 09/20	\$ 1,050.00
Linda Hutchinson	001159	LH101520	Board of Supervisor Meeting 10/15/2020	\$ 50.00
Lowe's	001147	99009294903 09/20	Misc Supplies 09/20	\$ 1,137.19
Pam Carr	001155	PC101520	Board of Supervisor Meeting 10/15/2020	\$ 50.00
Pasco County Utilities	001142	13997573	#0361035 Civic Center Pkwy 09/20	\$ 36.95
Pasco Testing Lab and Sales, Inc.	001148	16437	Monthly Service 09/20	\$ 165.00
Republic Services #762	001160	0762-002697623	Waste Management Services 11/20	\$ 104.47
Rizzetta & Company	001149	INV0000053338	District Management Fees 10/20	\$ 4,362.50
Rizzetta & Company	001149	INV0000053594	Assessment Roll Preparation FY 20/21	\$ 5,250.00
Rizzetta Technology Services	001161	INV0000006389	E-Mail & Website Hosting Services 10/20	\$ 190.00
SiteOne Landscape Supply, LLC	001150	1036577265-001	Non Selective Liquid Herbicide 09/20	\$ 481.12

Lake Padgett Estates ISD

Paid Operation & Maintenance Expenditures

October 1, 2020 Through October 31, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Stealth Security Consultants LLC	001152	1026RC	Monthly Security Officer 11/20	\$ 4,968.00
Steven Allen Yarbrough	001163	SY101520	Board of Supervisor Meeting 10/15/2020	\$ 50.00
Times Publishing Company	001143	0000088596 07/22/20	Legal Advertising Acct #125118 07/20	\$ 282.40
Times Publishing Company	001143	0000092490 07/08/20	Legal Advertising Acct #125118 07/20	\$ 172.00
Times Publishing Company	001154	0000107620 10/07/20	Legal Advertising Acct #125118 10/20	\$ 145.60
Timothy G. Hayes & Associates	001146	239	Legal Services 09/20	\$ 2,442.00
Timothy G. Hayes & Associates	001153	232	Legal Services 08/20	\$ 2,812.00
Verizon Wireless	001162	9864493918	842326036-00001 10/20	<u>\$ 101.00</u>
Report Total				<u>\$ 39,654.60</u>

Lake Padgett Estates ISD

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

Operations and Maintenance Expenditures November 2020 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from November 1, 2020 through November 30, 2020. This does not include expenditures previously approved by the Board.

The total items being presented: **\$31,080.98**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Lake Padgett Estates ISD

Paid Operation & Maintenance Expenditures

November 1, 2020 Through November 30, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
ADP Payroll	CD701	CD701	PR FEES PPE 10/25/20 PD 11/06/20	\$ 109.32
ADP Payroll	CD702	CD702	PR PPE 11/08/20 PPD 11/13/20	\$ 3,733.67
ADP Payroll	CD703	CD703	PR FEES PPE 11/08/20 PD 11/20/20	\$ 109.32
ADP Payroll	CD704	CD704	PR PPE 11/22/20 PPD 11/27/20	\$ 3,739.48
ADP Payroll	CD705	CD705	Time & Attendance 11/20	\$ 42.46
Board of County Commissioners	001170	20137370 11/20	24-26-18-0070-00000-0RA0 2020 Solid Waste Assessment	\$ 107.50
Board of County Commissioners	001170	20153353 11/20	19-26-19-0520-00000-0RA1 2020 Solid Waste Assessment	\$ 3,042.83
Board of County Commissioners	001170	20153354 11/20	19-26-19-0520-00000-0RA2 2020 Solid Waste Assessment	\$ 75.84
Department Of Economic Opportunity	001175	83263	Special District Fee FY 20/21	\$ 175.00
Duke Energy	001164	88667 82496 10/20	Summary Bill 10/20	\$ 740.23
Duke Energy	001168	08804 35076 10/20	22140 Coldstream Rd 10/20	\$ 150.02
Florida Blue	001169	74800868	Health Insurance 11/15/20- 12/15/20	\$ 1,862.14
Florida Department of Revenue	001176	39-8015577725 10/20	Sales & Use Tax 10/20	\$ 0.65
Frontier Communications of Florida	001165	210-043-0055-021920-5 10/20	210-043-0055-021920-5 10/20	\$ 722.19

Lake Padgett Estates ISD

Paid Operation & Maintenance Expenditures

November 1, 2020 Through November 30, 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	001177	210-043-0055-021920-5 - 10/20	210-043-0055-021920-5 10/20	\$ 718.45
Gulf Coast Tractor & Equipment	001181	200-2009301	Supplies 11/20	\$ 20.98
Lake Padgett ISD	CD700	CD700	Debit Card Replenishment 11/20	\$ 1,092.96
Landis, Evans and Partners, Inc	001174	1537-17-46	Engineering Services 10/20	\$ 656.25
Lowe's	001179	99009294903 10/20	Misc Supplies 10/20	\$ 862.87
Mike Fasano, Tax Collector	001180	19-26-19-0520-00000-0RA1	2020 Non- Ad Valorem Stormwater Assessments	\$ 91.20
Mike Fasano, Tax Collector	001180	19-26-19-0560-00000-0RA1	2020 Non- Ad Valorem Stormwater Assessments	\$ 428.64
Pasco County Utilities	001172	14118489	#0361035 Civic Center Pkwy 10/20	\$ 39.48
Pasco Testing Lab and Sales, Inc.	001173	16514	Monthly Service 10/20	\$ 85.00
Republic Services #762	001182	0762-002703828	Waste Management Services 12/20	\$ 824.00
Rizzetta & Company	001166	INV0000054207	District Management Fees 11/20	\$ 4,362.50
Rizzetta Technology Services	001167	INV0000006494	E-Mail & Website Hosting Services 11/20	\$ 190.00
Stealth Security Consultants LLC	001183	1027RC	Monthly Security Officer 12/20	\$ 5,184.00
Timothy G. Hayes & Associates	001178	250	Legal Services 10/20	\$ 1,813.00

Lake Padgett Estates ISD

Paid Operation & Maintenance Expenditures

November 1, 2020 Through November 30, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Verizon Wireless	001184	9866594250	842326036-00001 11/20	\$ 101.00
Report Total				<u>\$ 31,080.98</u>

Lake Padgett Estates ISD

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

Operations and Maintenance Expenditures December 2020 For Board Approval

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

The total items being presented: **\$33,038.08**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Lake Padgett Estates ISD

Paid Operation & Maintenance Expenditures

December 1, 2020 Through December 31, 2020

Vendor Name	Check Number	Invoice Number	Transaction Description	Check Amount
ADP Payroll	CD706	CD706	PR PPE 12/06/20 PPD 12/11/20	\$ 3,722.13
ADP Payroll	CD708	CD708	PR FEES PPE 12/06/20 PD 12/18/20	\$ 109.32
ADP Payroll	CD709	CD709	PR PPE 12/20/20 PPD 12/24/20	\$ 3,722.56
ADP Payroll	CD713	CD713	PR FEES PPE 11/27/20 PD 12/04/20	\$ 109.32
Duke Energy	001188	88667 82496 11/20	Summary Bill 11/20	\$ 708.42
Duke Energy	001193	08804 35076 11/20	22140 Coldstream Rd 11/20	\$ 125.55
Duke Energy	001204	88667 82496 12/20	Summary Bill 12/20	\$ 649.66
Florida Blue	001189	74850933	Health Insurance 12/15/20- 01/15/21	\$ 1,862.14
Florida Department of Revenue	001194	39-8015577725 11/20	Sales & Use Tax 11/20	\$ 26.82
Frontier Communications of Florida	001190	210-043-0055-021920-5 11/20	210-043-0055-021920-5 11/20	\$ 759.91
Frontier Communications of Florida	001190	813-995-2205-041420-5 11/20	813-995-2205-041420-5 11/20	\$ 60.98
Frontier Communications of Florida	001205	813-995-2205-041420-5 12/20	813-995-2205-041420-5 12/20	\$ 70.89
Lake Padgett ISD	CD707	CD707	Debit Card Replenishment 12/20	\$ 556.02
Landis, Evans and Partners, Inc	001201	1537-17-47	Engineering Services 11/20	\$ 481.26
Lowe's	001196	99009294903 11/20	Misc Supplies 11/20	\$ 601.70

Lake Padgett Estates ISD

Paid Operation & Maintenance Expenditures

December 1, 2020 Through December 31, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Pam Carr	001185	PC111920	Board of Supervisor Meeting 11/19/20	\$ 50.00
Pasco County Utilities	001191	14243672	#0361035 Civic Center Pkwy 11/20	\$ 47.40
Pasco Testing Lab and Sales, Inc.	001197	16598	Monthly Service 11/20	\$ 85.00
Republic Services #762	001199	0762-002736163	Waste Management Services 01/21	\$ 344.00
Rizzetta & Company	001186	INV0000054683	District Management Fees 12/20	\$ 4,362.50
Rizzetta Technology Services	001187	INV0000006596	E-Mail & Website Hosting Services 12/20	\$ 190.00
Southern Automated Access Services, LLC	001200	8767	Gate Repair - Coldstream 12/20	\$ 220.00
Stealth Security Consultants LLC	001198	1028RC	Monthly Security Officer 01/21	\$ 6,570.00
Timothy G. Hayes & Associates	001195	255	Legal Services 11/20	\$ 2,201.50
Tree Works E.T.C., Inc.	001192	199193	Tree Work East Lake Park 12/20	\$ 3,800.00
Tree Works E.T.C., Inc.	001202	199199	Prune & Cut Back One Storm- Damaged Tree by Stables 12/20	\$ 1,500.00
Verizon Wireless	001203	9868706856	842326036-00001 12/20	<u>\$ 101.00</u>

Report Total

\$ 33,038.08

Lake Padgett Estates ISD

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

Operations and Maintenance Expenditures January 2021 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from January 1, 2021 through January 31, 2021. This does not include expenditures previously approved by the Board.

The total items being presented: **\$26,472.33**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Lake Padgett Estates ISD

Paid Operation & Maintenance Expenditures

January 1, 2021 Through January 31, 2021

Vendor Name	Check Number	Invoice Number	Transaction Description	Check Amount
ADP Payroll	CD710	CD710	PR PPE 01/03/21 PPD 01/08/21	\$ 3,747.14
ADP Payroll	CD712	CD712	PR FEES PPE 01/08/21 PD 01/15/21	\$ 109.32
ADP Payroll	CD714	CD714	Time & Attendance 12/20	\$ 42.46
ADP Payroll	CD715	CD715	PR FEES PPE 12/20/20 PD 01/01/21	\$ 109.32
ADP Payroll	CD716	CD716	PR PPE 01/17/21 PPD 01/22/21	\$ 3,749.80
ADP Payroll	CD717	CD717	PR Year End Processing Fee 2020	\$ 79.80
ADP Payroll	CD718	CD718	Time & Attendance 01/21	\$ 42.46
ADP Payroll	CD719	CD719	PR FEES PPE 01/17/21 PD 01/29/21	\$ 109.32
Duke Energy	004120	08804 35076 12/20	22140 Coldstream Rd 12/20	\$ 41.58
Florida Blue	001206	74899520	Health Insurance 01/15/21- 02/15/21	\$ 1,862.14
Florida Department of Revenue	004113	39-8015577725 12/20	Sales & Use Tax 12/20	\$ 13.74
Frontier Communications of Florida	001207	210-043-0055-021920-5 12/20	210-043-0055-021920-5 12/20	\$ 767.11
Frontier Communications of Florida	004121	813-995-2205-041420-5 01/21	813-995-2205-041420-5 01/21	\$ 60.98
Gulf Coast Tractor & Equipment	004114	200-2010101	Supplies 01/21	\$ 54.63

Lake Padgett Estates ISD

Paid Operation & Maintenance Expenditures

January 1, 2021 Through January 31, 2021

Vendor Name	Check Number	Invoice Number	Transaction Description	Check Amount
Lake Padgett ISD	CD711	CD711	Debit Card Replenishment 01/21	\$ 1,148.38
Landis, Evans and Partners, Inc	004119	1537-17-48	Engineering Services 12/20	\$ 87.50
Lowe's	004116	99009294903 12/20	Misc Supplies 12/20	\$ 1,344.57
Pasco County Utilities	001208	14382389	#0361035 Civic Center Pkwy 12/20	\$ 39.48
Republic Services #762	004122	0762-002766317	Waste Management Services 02/21	\$ 424.00
Rizzetta & Company	001209	INV0000055461	District Management Fees 01/21	\$ 4,362.50
Rizzetta Technology Services	001210	INV0000006696	E-Mail & Website Hosting Services 01/21	\$ 190.00
Southern Automated Access Services, LLC	004117	8849	Gate Repair - Lake Saxon 12/20	\$ 274.00
Southern Automated Access Services, LLC	004123	8888	Cameras not Working- IP Correction 01/21	\$ 85.00
Stealth Security Consultants LLC	004118	1029RC	Monthly Security Officer 02/21	\$ 5,184.00
Timothy G. Hayes & Associates	004115	264	Legal Services 12/20	\$ 2,442.00
Verizon Wireless	004124	9870826165	842326036-00001 01/21	<u>\$ 101.10</u>
Report Total				<u>\$ 26,472.33</u>

Lake Padgett Estates ISD

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

Operations and Maintenance Expenditures February 2021 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from February 1, 2021 through February 28, 2021. This does not include expenditures previously approved by the Board.

The total items being presented: **\$26,598.31**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Lake Padgett Estates ISD

Paid Operation & Maintenance Expenditures

February 1, 2021 Through February 28, 2021

Vendor Name	Check Number	Invoice Number	Transaction Description	Check Amount
ADP Payroll	CD720	CD720	PR PPE 01/31/21 PPD 02/05/21	\$ 3,748.84
ADP Payroll	CD722	CD722	PR FEES PPE 01/31/21 PD 02/12/21	\$ 109.32
ADP Payroll	CD723	CD723	PR PPE 02/14/21 PPD 02/19/21	\$ 3,744.42
ADP Payroll	CD724	CD724	PR FEES PPE 02/14/21 PD 02/28/21	\$ 109.32
ADP Payroll	CD725	CD725	Time & Attendance 02/21	\$ 42.46
Duke Energy	004125	88667 82496 01/21	Summary Bill 01/21	\$ 581.33
Duke Energy	004131	08804 35076 01/21	22140 Coldstream Rd 01/21	\$ 51.99
EGIS Insurance Advisors LLC	004132	12738	Policy #WC100119630 10/01/2019- 10/01/2020	\$ 302.00
Florida Blue	004133	74957034	Health Insurance 02/15/21- 03/15/21	\$ 1,862.14
Florida Department of Revenue	004134	39-8015577725 01/21	Sales & Use Tax 01/21	\$ 47.76
Frontier Communications of Florida	004126	210-043-0055-021920-5 01/21	210-043-0055-021920-5 01/21	\$ 725.42
Grau & Associates	004139	20466	Audit FYE 09/30/2020	\$ 2,000.00
Gulf Coast Tractor & Equipment	004127	200-204590	Supplies 01/21	\$ 500.00
Lake Padgett ISD	CD721	CD721	Debit Card Replenishment 02/21	\$ 444.03

Lake Padgett Estates ISD

Paid Operation & Maintenance Expenditures

February 1, 2021 Through February 28, 2021

Vendor Name	Check Number	Invoice Number	Transaction Description	Check Amount
Lowe's	004140	99009294903 01/21	Misc. Supplies 01/21	\$ 38.94
Pasco County Utilities	004137	14503770	#0361035 Civic Center Pkwy 01/21	\$ 41.46
Pasco Testing Lab and Sales, Inc.	004136	16757	Monthly Service 12/20	\$ 165.00
Pasco Testing Lab and Sales, Inc.	004136	16851	Monthly Service 01/21	\$ 85.00
Republic Services #762	004141	0762-002782414	Waste Management Services 03/21	\$ 504.00
Rizzetta & Company	004128	INV0000055999	District Management Fees 02/21	\$ 4,362.50
Rizzetta Technology Services	004129	INV0000006795	E-Mail & Website Hosting Services 02/21	\$ 190.00
SiteOne Landscape Supply, LLC	004130	105967841-001	Non Selective Liquid Herbicide 01/21	\$ 565.78
Stealth Security Consultants LLC	004138	1030RC	Monthly Security Officer 03/21	\$ 5,184.00
Timothy G. Hayes & Associates	004135	268	Legal Services 01/21	\$ 1,091.50
Verizon Wireless	004143	9872937237	842326036-00001 02/21	<u>\$ 101.10</u>
Report Total				<u>\$ 26,598.31</u>