



Rizzetta & Company

# Lake Padgett Estates Independent Special District

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

**LAKE PADGETT ESTATES  
INDEPENDENT SPECIAL DISTRICT**

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

**Board of Supervisors**

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](http://WWW.LAKEPADGETTISD.ORG)

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April 7, 2021

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

**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
  - C. District Manager
7. **BUSINESS ADMINISTRATION**
  - A. Consideration of the Minutes of the Board of Supervisors Meeting held on October 15, 2020.....Tab 8
  - B. Consideration of the Minutes of the Board of Supervisors Meeting held on November 19, 2020.....Tab 9
  - C. Consideration of the Minutes of the Informational Meeting held on February 18, 2021.....Tab 10
  - D. Consideration of the Minutes of the Informational Meeting held on March 18, 2021.....Tab 11
  - E. Consideration of the Operation and Maintenance Expenditures for September through December 2020, and January through February 2021..... Tab 12
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

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This First Addendum to the Contract for Professional District Services (this “**Addendum**”), is made and entered into as of the 1<sup>st</sup> 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 1<sup>st</sup>, 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:

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

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



**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:

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

**LITIGATION SUPPORT SERVICES:** Hourly Upon Request

**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	<u>23,268,348</u>	<u>23,384,361</u>
Current liabilities	14,932	12,778
Total liabilities	<u>14,932</u>	<u>12,778</u>
Net position		
Investment in capital assets	22,719,886	22,720,913
Unrestricted	533,530	650,670
Total net position	<u>\$ 23,253,416</u>	<u>\$ 23,371,583</u>

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	<u>518,419</u>	<u>547,635</u>	
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	<u>636,586</u>	<u>509,459</u>	
Change in net position	(118,167)	38,176	
Net position - beginning	23,371,583	23,333,407	
Net position - ending	<u>\$ 23,253,416</u>	<u>\$ 23,371,583</u>	

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>
<b>ASSETS</b>	
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>
 <b>LIABILITIES</b>	
Accounts payable	6,687
Accrued expenses	<u>8,245</u>
Total liabilities	<u>14,932</u>
 <b>NET POSITION</b>	
Investment in capital assets	22,719,886
Unrestricted	<u>533,530</u>
Total net position	<u>\$ 23,253,416</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
<b>ASSETS</b>		
Cash	\$ 527,209	\$ 527,209
Prepays and deposits	21,253	21,253
Total assets	\$ 548,462	\$ 548,462
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ 6,687	\$ 6,687
Accrued expenses	8,245	8,245
Total liabilities	14,932	14,932
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	533,530	533,530
Total liabilities and fund balances	\$ 548,462	\$ 548,462

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

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
<b>REVENUES</b>		
Assessments	\$ 515,338	\$ 515,338
Miscellaneous revenue	35,864	35,864
Interest income	716	716
Total revenues	551,918	551,918
<b>EXPENDITURES</b>		
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	100,501	100,501
Total expenditures	669,058	669,058
Excess (deficiency) of revenues over (under) expenditures	(117,140)	(117,140)
Fund balances - beginning	650,670	650,670
Fund balances - ending	\$ 533,530	\$ 533,530

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
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)
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>\$ (118,167)</u>

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 1<sup>st</sup> and ends on September 30<sup>th</sup>. 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:

<u>Asset</u>	<u>Years</u>
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)
<b>REVENUES</b>			
Assessments	\$ 512,315	\$ 515,338	\$ 3,023
Miscellaneous revenue	-	35,864	35,864
Interest income	-	716	716
Total revenues	512,315	551,918	39,603
<b>EXPENDITURES</b>			
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	512,315	669,058	(156,743)
Excess (deficiency) of revenues over (under) expenditures	\$ -	(117,140)	\$ (117,140)
Fund balance - beginning		650,670	
Fund balance - ending		\$ 533,530	

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



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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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



**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](http://lakepadgettstatesisd.org)

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**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](http://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.

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### 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.

**Miscellaneous Fees:** The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

**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.

**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

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

### 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	<b>REVENUES</b>	
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	<b>TOTAL REVENUES</b>	<b>\$ 460,840</b>
13		
14	Balance Forward from Prior Year	\$ 128,475
15		
16	<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 589,315</b>
17		
18	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and</i>	
19		
20	<b>EXPENDITURES - ADMINISTRATIVE</b>	
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	<b>Administrative Subtotal</b>	<b>\$ 116,235</b>
49		
50	<b>EXPENDITURES - FIELD OPERATIONS</b>	
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	<b>Field Operations Subtotal</b>	<b>\$ 473,080</b>
100		
101	<b>Contingency for County TRIM Notice</b>	
102		
103	<b>TOTAL EXPENDITURES</b>	<b>\$ 589,315</b>
104		
105	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>

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

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

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

\* 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
<b>TOTAL O&amp;M ASSESSMENT</b>		<b><u>\$543,446.81</u></b>

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

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

<sup>(1)</sup> 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.

<sup>(2)</sup> This assessment table reflects an equal per unit O&M assessment.

<sup>(3)</sup> 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](http://lakepadgettstatesisd.org)

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**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](http://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.

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### 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.

**Miscellaneous Fees:** The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

**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.

**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.

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**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.

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**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

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

### 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	<b>REVENUES</b>	
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	<b>TOTAL REVENUES</b>	<b>\$ 460,840</b>
13		
14	Balance Forward from Prior Year	\$ 128,475
15		
16	<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 589,315</b>
17		
18	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and</i>	
19		
20	<b>EXPENDITURES - ADMINISTRATIVE</b>	
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	<b>Administrative Subtotal</b>	<b>\$ 116,235</b>
49		
50	<b>EXPENDITURES - FIELD OPERATIONS</b>	
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	<b>Field Operations Subtotal</b>	<b>\$ 473,080</b>
100		
101	<b>Contingency for County TRIM Notice</b>	
102		
103	<b>TOTAL EXPENDITURES</b>	<b>\$ 589,315</b>
104		
105	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>

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

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



LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICTFISCAL 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>

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

\* 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>LOT SIZE</u>	<u>UNITS ASSESSED</u> O&M	<u>ALLOCATION OF O&amp;M ASSESSMENT</u>			
			<u>EAU FACTOR</u>	<u>TOTAL EAU's</u>	<u>% TOTAL EAU's</u>	<u>TOTAL O&amp;M BUDGET</u>
	Single Family <sup>(1)</sup>	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>
						<b>Net Revenue to be Collected</b>
						<u>\$510,840.00</u>

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

<sup>(1)</sup> 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.

<sup>(2)</sup> This assessment table reflects an equal per unit O&M assessment.

<sup>(3)</sup> 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.

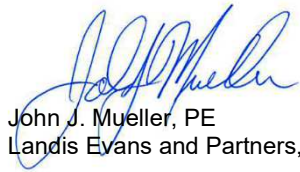
<u>Location</u>	<u>Organisms<sup>1</sup></u>
East Lake Park	9.5
Lake Padgett Beach	1.5

<sup>1</sup>Number 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

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

Also present were:

Lynn Hayes	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Timothy Hayes	<b>District Counsel, Law Offices of Tim G. Hayes</b>
John Mueller	<b>District Engineer, Sprinkle Consulting</b>
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**

88 Mr. Hayes informed the Board that the next scheduled meeting is November 19,  
89 2020 at 6:30 p.m. providing Governor DeSantis has appointed the four Board  
90 Supervisors.

91  
92 Discussion ensued about the stable meeting room needing to be cleaned.

93  
94 Discussion ensued about the September 26<sup>th</sup>, September 27<sup>th</sup> and October 3<sup>rd</sup>,  
95 DAR Reports.

96  
97 Mr. Hayes confirmed that the corrections to the Lake Padgett Estates ISD website  
98 have been completed. The Board discussed the sticker and decals and for  
99 residents who have not verified their proof of residency and received their decals,  
100 the access cards will be shut off effective January 11, 2021.

101  
102 On a Motion by Assistant Secretary Hutchinson, seconded by Assistant Secretary  
103 Crockett, the Board approved to shut off resident access cards on January 11, 2021, for  
104 Lake Padgett Estates Independent Special District.

105  
106 **SEVENTH ORDER OF BUSINESS** **Consideration of Trespass Agreement**  
107 **with Pasco County Sherriff Office**  
108

109 Mr. Hayes presented the Trespass Agreement with the Pasco County Sherriff's Office.  
110 He informed the Board that each of the seven parks will need their own individual agreement.  
111

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

115  
116 **EIGHTH ORDER OF BUSINESS** **Consideration of the Minutes from Board**  
117 **of Supervisors' Meeting Held on**  
118 **September 17, 2020**  
119

120 Mr. Hayes presented the Board of Supervisors' meeting minutes from the September  
121 17, 2020 meeting and asked if there were any changes or corrections. Hearing none, he  
122 asked for a motion to approve.  
123

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.

124  
125 **NINTH ORDER OF BUSINESS** **Consideration of the Operation and**  
126 **Maintenance Expenditures for August 2020**  
127

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



129

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

130

131

132

133

134

135

136

**TENTH ORDER OF BUSINESS                      Supervisor Requests**

137

138

139

140

141

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

142

143

144

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

145

146

**NINTH ORDER OF BUSINESS                      Adjournment**

147

148

149

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

150

151

152

153

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

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

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

## **Tab 9**

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**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	<b>Board Supervisor, Vice Chairman</b>
Lynn Hayes	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Timothy Hayes	<b>District Counsel, Law Offices of Tim G. Hayes</b>

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

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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, February 18th 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	<b>Board Supervisor, Vice Chairman</b>
Lynn Hayes	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Timothy Hayes	<b>District Counsel, Law Offices of Tim G. Hayes</b>

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 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, March 18th 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	<b>Board Supervisor, Vice Chairman</b>
Lynn Hayes	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Timothy Hayes	<b>District Counsel, Law Offices of Tim G. Hayes</b>

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 12**



# 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>
<b>Report Total</b>				<b>\$ <u>52,649.00</u></b>



# 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>
<b>Report Total</b>				<b><u>\$ 39,654.60</u></b>



# 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

Vendor Name	Check Number	Invoice Number	Transaction Description	Check Amount
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-ORA0 2020 Solid Waste Assessment	\$ 107.50
Board of County Commissioners	001170	20153353 11/20	19-26-19-0520-00000-ORA1 2020 Solid Waste Assessment	\$ 3,042.83
Board of County Commissioners	001170	20153354 11/20	19-26-19-0520-00000-ORA2 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	\$ <u>101.00</u>
<b>Report Total</b>				<b>\$ <u>31,080.98</u></b>





# 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

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
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

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
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

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
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>
<b>Report Total</b>				<b><u>\$ 26,472.33</u></b>





# 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

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
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

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
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>
<b>Report Total</b>				<b><u>\$ 26,598.31</u></b>