



Rizzetta & Company

# **Lakeside Community Development District**

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**Board of Supervisors' Regular  
Meeting  
August 23, 2023**

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

**[www.lakesidecdd.org](http://www.lakesidecdd.org)**

## **LAKESIDE COMMUNITY DEVELOPMENT DISTRICT**

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

<b>Board of Supervisors</b>	Jack Koch Linda Ramlot Ron Hale Christina Brooks Gordon Dexter	Chair Vice Chair Assistant Secretary Assistant Secretary Assistant Secretary
<b>District Manager</b> <b>District Manager</b>	Debby Wallace Darryl Adams	Rizzetta & Company, Inc. Rizzetta & Company, Inc.
<b>District Counsel</b> <b>District Counsel</b>	Alyssa Willson Michelle Rigoni	Kutak Rock LLC Kutak Rock LLC
<b>District Engineer</b>	David Fleeman	Florida Design Consultants, Inc.

**All cellular phones must be placed on mute while in the meeting room.**

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

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

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

**LAKESIDE COMMUNITY DEVELOPMENT DISTRICT**  
**DISTRICT OFFICE – Wesley Chapel, Florida (813) 994-1001**  
**Mailing Address - 3434 Colwell Avenue, Suite 200, Tampa, FL 33614**  
[www.lakesidecdd.com](http://www.lakesidecdd.com)

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August 17, 2023

**Board of Supervisors  
Lakeside Community  
Development District**

**REVISED AGENDA**

Dear Board Members:

The regular meeting of the Board of Supervisors of the Lakeside Community Development District will be held on **Wednesday, August 23, 2023, at 6:00 p.m.** at the **Lakeside Amenity Center located at 13739 Lakemont Drive, Hudson, FL 34669**. The following is the agenda for this meeting:

**BOARD OF SUPERVISORS MEETING**

- 1. CALL TO ORDER/ ROLL CALL**
- 2. AUDIENCE COMMENTS**
- 3. STAFF REPORTS**

**A. Landscape Inspection Specialist**

- i. Presentation of Landscape Inspection Report ..... Tab 1
- ii. Consideration of Irrigation Services Bids ..... Tab 2
- iii. Consideration of Sod Proposal ..... Tab 3
- iv. Consideration of Proposal to Remove Vegetation ..... Tab 4
- v. Consideration of Proposal to Repair Ledgerstone ..... Tab 5
- vi. Consideration of Proposals for Ongoing CBU Maintenance  
(under separate cover)

**B. Pine Lake**

- i. Presentation of Landscaper's Report (under separate cover)
- ii. Consideration of Irrigation Repairs Proposal..... Tab 6
- iii. Consideration of Wetland D, E, & F Addendum ..... Tab 7

**C. Solitude**

- i. Presentation of Waterway Inspection Report..... Tab 8

**D. District Counsel**

**E. District Engineer**

- i. Discussion on Speed Humps..... Tab 9

**F. District Manager**

- i. Discussion of Red Tree Maintenance Invoice ..... Tab 10
- ii. Presentation of District Manager's Report ..... Tab 11
- iii. Review of 2<sup>nd</sup> Quarter Website Audit Report..... Tab 12

**4. BUSINESS ITEMS**

**A. Public Hearing on Fiscal Year 2023/2024 Final Budget**

- i. Consideration of Resolution 2023-09, Adopting Fiscal  
Year 2023/2024 Final Budget..... Tab 13**

**B. Public Hearing on Fiscal Year 2023/2024 Assessments**

- i. Consideration of Resolution 2023-10, Levying O&M  
Assessments for Fiscal Year 2023/2024 ..... Tab 14

- C. Consideration of Resolution 2023-11, Setting the Meeting  
Schedule for Fiscal Year 2023/2024..... Tab 15
- D. Consideration of Pothole Repair..... Tab 16
- E. Discussion of Irregular Lot Plans
- F. Ratification of FY 2022 Audit ..... Tab 17
- 5. **BUSINESS ADMINISTRATION**
  - A. Consideration of Minutes of Board of Supervisors'  
Regular Meeting held on July 26, 2023..... Tab 18
  - B. Consideration of Operations & Maintenance  
Expenditures for July 2023 ..... Tab 19
- 6. **SUPERVISOR REQUESTS**
- 7. **ADJOURNMENT**

I look forward to seeing you at the meeting. In the meantime, if you have any questions, or to obtain a copy of the full agenda, please do not hesitate to contact Debby Wallace at [dwallace@rizzetta.com](mailto:dwallace@rizzetta.com).

Sincerely,

*Debby Wallace*

Debby Wallace  
District Manager

## Tab 1



# LAKE SIDE

## Landscape Inspection Report



August 10, 2023  
Rizzetta & Company  
Jason Liggett – Landscape Specialist



Rizzetta & Company  
Professionals in Community Management



# Summary, Hudson Avenue Lakemont Eastward

## General Updates, Recent & Upcoming Maintenance Events.

- ❖ This is Pine Lakes first month there will be a turnover time as they learn the property.
- ❖ The red items on the report start over and we start from scratch. I will work with pine lake to bring the property up to standards.

The following are action items for Pine Lake Landscaping to complete. Please refer to the item # in your response listing action already taken or anticipated time of completion. **Red text** indicates deficient from previous report. **Bold Red text** indicates deficient for more than a month. **Green text** indicates a proposal has been requested. **Blue** indicates irrigation. **Orange** text represents Staff and **bold, black, underlined** represents questions or information for the BOS.

1. Detail out the weeds at the main entrance beds on Lakemont Drive. This is the area where all the new plant material is located.(Pic 1)



6. Remove the palm boots that are piled up in the center island bed across from the clubhouse on Lakemont Drive.(pic 6)



2. Remove the grassy weeds growing up in the Liriope in the center island.
3. Remove the dead from the base of the Liriope in the center island on Lakemont Drive.
4. Treat the turf weeds throughout Lakemont drive in the saint Augustine.
5. Cutback the Fakahathcee grasses on the corner of crater circle and Lakemont Drive. This goes for the entire Lakemont drive blvd.
7. Remove the vines from the base of the hollies in the center island across from the clubhouse.
8. Treat the jasmine next to 13738 Lakemont Drive with a selective herbicide.
9. Remove the grassy weeds in the society garlic in the monument sign across from the clubhouse on the outbound side of Lakemont drive.
10. Make sure that we are spraying the back of the hedges on the outbound side of Lakemont drive along the fences.

# Crest Lake Drive, Sea Bridge Drive

11. Throughout the outbound side of Lakemont drive detail out the weeds in the plant material and treat the bed weeds.
12. Treat the grassy weeds in the Jasmine in the center island on Higgins Lane.
13. Throughout Higgins lane detail out the bed spaces removing weeds from the plant material and eradicating weeds from beds.
14. ON crest lake drive heading south towards the townhomes remove the tall weeds in the plant material.
15. Continue to work on the weeds in the plant material on Crest Lake Drive heading towards bee tree.
16. Check the irrigation the recently install viburnum suspensum at the Higgins lane and Lakemont drive corner common area.(Pic 16)
19. Remove the grassy weeds coming up in the Indian Hawthorne next to 13733 New port shores drive.
20. Lift the oak tree growing in this area as well. It should be at 10 feet.
21. Throughout Hudson ave eradicate the bed weeds and remove the tall weeds in the plant material.



17. Make sure we are mowing the common are space on the southside of moosehead circle during my inspection this are wasn't completed on the first week of services.(Pic 17)
18. Treat the turf weeds throughout the Apopka street entrance in the saint Augustine.





## Tab 2

**PROJECT MANUAL**  
**FOR**  
**IRRIGATION MAINTENANCE SERVICES**  
**LAKESIDE**  
**COMMUNITY DEVELOPMENT DISTRICT**

Prepared by:

Rizzetta & Company, Inc.  
12750 Citrus Park Lane, Suite 115  
Tampa, Florida 33625

June 2023

## **IRRIGATION SYSTEM MONITORING AND MAINTENANCE**

**Irrigation System.** The Contractor shall inspect and test the irrigation system components at least one (1) time per month. Areas shall include all the existing irrigation systems which include the following:

- A. Water Sources (3) pump & wells on provided maps.
  - 1. Visual inspection of water sources and record meter readings
  - 2. Clean ALL strainers and filters
  - 3. **Inspect each pump/well weekly to verify it is operating correctly; Inform District Manager of any problems immediately. Water sources are not to go an entire month without verification they are operating properly.**
  - 4. Test automatic protection devices
- B. Irrigation Systems
  - 1. Manual test and inspection of each irrigation zone.
  - 2. **Clean and raise heads as necessary**
  - 3. Adjust arc pattern and distance for required coverage areas
  - 4. Clean out irrigation filters inside of valve boxes
  - 5. Annual zone wire ohm reading @ controllers
  - 6. Replacement of worn-out irrigation heads
  - 7. Programming irrigation controllers for quarterly annual installation
- C. Report
  - 1. Irrigation operation time
  - 2. Irrigation start time
  - 3. Maintenance items performed
  - 4. General comment and recommendations

The above list is for routine maintenance and adjustment of the existing irrigation system components. Major below ground repairs, locating and repairing or replacing automatic valves or control wires and irrigation controller or pump repairs are to be considered additional items. **Contractor shall provide a list of additional charges and pricing for such items other than routine maintenance as a separate price from this bid.**

**Routine** irrigation maintenance is to be completed monthly. Each zone is to be turned on and operated for as long as required to ensure entire zone is running properly. Each head, seal, nozzle and strainer is to be inspected for adjustment and shall be aligned, packed, cleaned and repaired as necessary. Shrubs, groundcovers, and turf around sprinkler heads shall be trimmed to maintain maximum clearance at all times for the greatest coverage. All below ground repairs including valves, pumps and wiring require an estimate for all such repairs. Upon approval from Management, Contractor shall proceed. In the event of an emergency, Contractor shall make a diligent effort to contact, with the approximate price or estimate of repairs, Management, or their assign prior to making such repair.

**Upon being awarded contract, Contractor shall have a period of thirty (30) days from date of commencement to perform a thorough audit of the entire irrigation system listing items that need repair/replacement in order for the system to operate properly. A separate audit may also be provided by the Contractor listing those items that would improve the irrigation system. After the thirty (30) day period has expired, Contractor shall assume responsibility for any and all**

**maintenance costs, including parts and labor, associated with the irrigation system repairs/replacements of 2 inches or less, to include, but not limited to, malfunctioning sprinkler heads, microjet heads, nozzles, drip and delivery lines.** Said repairs shall be performed immediately. The District Manager shall be notified what day and time of the week the irrigation tech will be available servicing the community. The Contractor will keep detailed irrigation reports consisting of run times and correct operation of system. A copy of this report will be maintained by the Contractor and a copy delivered to the District Manager or his designee, along with the weekly report. At no time shall the Contractor leave the property knowing of and not reporting any necessary repairs.

Watering schedules shall meet all government regulations, and zone times will be adjusted depending on job conditions, climactic conditions and all watering restrictions of Hillsborough County or any other governmental agencies. It is the responsibility of the Contractor to insure the turf and plant material remains healthy. If the Contractor finds that the irrigation system cannot adequately cover the District in the allotted time, it will be the Contractor's responsibility to apply for and receive a variance after prior approval from the District. **Violations and/or fines imposed by any local or state agency will be deducted from the Contractor's monthly payment.**

Emergency service shall be available after normal working hours and an emergency number will be provided to Management or their assign.

Freeze Protection. The Contractor shall describe ability, procedure and cost per application to provide freeze protection for any and all irrigation and water source components susceptible to freezing.



**LAKESIDE  
COMMUNITY DEVELOPMENT DISTRICT  
IRRIGATION MAINTENANCE  
QUOTE FORM**

***NOTE: This pricing form is intended to cover pricing for the initial one-year term of the contract. It is assumed that prices will remain the same through each of the three potential annual renewal terms. If the Proposer intends to change pricing for any renewal term, then the Proposer should submit multiple pricing forms, one for each renewal term. Otherwise, the prices stated below will be binding for the initial one-year term, and any annual renewal terms.***

Having carefully examined the specifications and having thoroughly inspected said property, the undersigned proposes to furnish all labor, materials and proper equipment for the entire scope of work, in accordance with said specifications, for the sum of:

**PART 1**

**Irrigation** (All labor and materials) \$ 28,050.00 Yr

Freeze Protection (description of ability) Upon the National Weather Service predicting a freeze event of 4 hours or more, all three pumps will be powered off and all above ground pipes, fittings, valves and pressure tanks will be drained of water. Once a freeze event is over, all pumps will be turned back on and examined for any possible issues.

\$ 75.00/hr (do not include in Irrigation Total or Grand Total)

After hours emergency service hourly rate \$ 125.00 /hr. (i.e. broken mainlines, pump & wells, etc.)

Contractor shall provide a list of additional charges and pricing for such items other than routine maintenance as a separate price from this bid.

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Contractor/Firm Name Ballenger Irrigation

Firm Address 3840 68th Avenue North

City/State/Zip Pinellas Park, FL 33781

Phone Number 813-363-6924 Fax Number \_\_\_\_\_

Name and Title of Representative Gail Huff, General Manager

(Please Print)

Representative's Signature 

Date 8/03/2023

ADDENDA – Bidder acknowledges the receipt of Addendum No.'s

1. \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_ 4. \_\_\_\_\_ 5. \_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023

**LAKESIDE  
COMMUNITY DEVELOPMENT DISTRICT  
IRRIGATION MAINTENANCE  
QUOTE FORM**

**NOTE: This pricing form is intended to cover pricing for the first annual renewal if price changes.**

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\$ 75.00/hr **(do not include in Irrigation Total or Grand Total)**

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Firm Address 3840 68th Avenue

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Name and Title of Representative Gail Huff, General Manager

(Please Print)

Representative's Signature 

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2. \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_ 4. \_\_\_\_\_ 5. \_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023

**LAKESIDE  
COMMUNITY DEVELOPMENT DISTRICT  
IRRIGATION MAINTENANCE  
QUOTE FORM**

**NOTE:** *This pricing form is intended to cover pricing for the second annual renewal if price changes.*

Having carefully examined the specifications and having thoroughly inspected said property, the undersigned proposes to furnish all labor, materials and proper equipment for the entire scope of work, in accordance with said specifications, for the sum of:

**PART 1**

**Irrigation** (All labor and materials) \$ 29,015.00 Yr

Freeze Protection (description of ability) Upon the National Weather Service predicting a freeze event of 4 hours or more, all three pumps will be powered off and all above ground pipes, fittings, valves and pressure tanks will be drained of water. Once a freeze event is over, all pumps will be turned back on and examined for any possible issues.

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Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023



**LAKESIDE  
COMMUNITY DEVELOPMENT DISTRICT  
IRRIGATION MAINTENANCE  
QUOTE FORM**

**NOTE: This pricing form is intended to cover pricing for the third annual renewal if price changes.**

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Date 8/03/2023

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Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023

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June 2023

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**LAKESIDE  
COMMUNITY DEVELOPMENT DISTRICT  
IRRIGATION MAINTENANCE  
QUOTE FORM**

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**PART 1**

**Irrigation (All labor and materials)**

20,400.00  
~~10,400.00~~  
\$ \_\_\_\_\_ Yr

Freeze Protection (description of ability)

Draw System, turn off - cover all above ground

Components w/ freeze cloth

\$300

\$ ~~250~~ /hr (do not include in Irrigation Total or Grand Total)

After hours emergency service hourly rate \$ 85 /hr. (i.e. broken mainlines, pump & wells, etc.)

Contractor shall provide a list of additional charges and pricing for such items other than routine maintenance as a separate price from this bid.

Contractor/Firm Name \_\_\_\_\_

Firm Address\_\_\_\_\_

City/State/Zip\_\_\_\_\_

Phone Number\_\_\_\_\_ Fax Number\_\_\_\_\_

Name and Title of Representative \_\_\_\_\_

(Please Print)

Representative's Signature\_\_\_\_\_

Date\_\_\_\_\_

ADDENDA – Bidder acknowledges the receipt of Addendum No.'s

1. \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_ 4. \_\_\_\_\_ 5. \_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023

**LAKESIDE  
COMMUNITY DEVELOPMENT DISTRICT  
IRRIGATION MAINTENANCE  
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**PART 1**

**Irrigation** (All labor and materials) \$ \_\_\_\_\_ Yr

Freeze Protection (description of ability) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\$ \_\_\_\_\_/hr **(do not include in Irrigation Total or Grand Total)**

After hours emergency service hourly rate \$ \_\_\_\_\_/hr. (i.e. broken mainlines, pump & wells, etc.)

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Contractor/Firm Name \_\_\_\_\_

Firm Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

Phone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

Name and Title of Representative \_\_\_\_\_

(Please Print)

Representative's Signature \_\_\_\_\_

Date \_\_\_\_\_

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2. \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_ 4. \_\_\_\_\_ 5. \_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023

**LAKESIDE  
COMMUNITY DEVELOPMENT DISTRICT  
IRRIGATION MAINTENANCE  
QUOTE FORM**

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**PART 1**

**Irrigation** (All labor and materials) \$ \_\_\_\_\_ Yr

Freeze Protection (description of ability) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\$ \_\_\_\_\_/hr **(do not include in Irrigation Total or Grand Total)**

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Contractor/Firm Name \_\_\_\_\_

Firm Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

Phone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

Name and Title of Representative \_\_\_\_\_

(Please Print)

Representative's Signature \_\_\_\_\_

Date \_\_\_\_\_

ADDENDA – Bidder acknowledges the receipt of Addendum No.'s

3. \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_ 4. \_\_\_\_\_ 5. \_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023

**LAKESIDE  
COMMUNITY DEVELOPMENT DISTRICT  
IRRIGATION MAINTENANCE  
QUOTE FORM**

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**PART 1**

**Irrigation** (All labor and materials) \$ \_\_\_\_\_ Yr

Freeze Protection (description of ability) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\$ \_\_\_\_\_/hr **(do not include in Irrigation Total or Grand Total)**

After hours emergency service hourly rate \$ \_\_\_\_\_/hr. (i.e. broken mainlines, pump & wells, etc.)

Contractor shall provide a list of additional charges and pricing for such items other than routine maintenance as a separate price from this bid.

Contractor/Firm Name \_\_\_\_\_

Firm Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

Phone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

Name and Title of Representative \_\_\_\_\_

(Please Print)

Representative's Signature \_\_\_\_\_

Date \_\_\_\_\_

ADDENDA – Bidder acknowledges the receipt of Addendum No.'s

4. \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_ 4. \_\_\_\_\_ 5. \_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023

## **Tab 3**



## Proposal #2641

### Lakeside CDD Sod Enhancement 2023

**Date** 8/2/2023  
**Customer** Jason Liggett | Rizzetta & Co. | Rizzetta & Co, 5844 Old Pasco Rd #100 | Wesley Chapel, FL 33544  
**Property** Lakeside Community Development | 13739 Lakemont Drive | Hudson, FL 34669

John Amarosa would like to thank you for the opportunity to bid. We look forward to working with you on this project. If you have any questions, please feel free to contact us at any time at [john@pinelakenurseryinc.com](mailto:john@pinelakenurseryinc.com) or 727-243-2852.

### Sod Install and Remediation Work

#### Sod Install

Area A - 4 ft strip needs pine bark removed and shrubs removed and Bahia installed (included getting rid of drip line and capping drip zones)

Area A Sod - 3500

Area B - Strip and lay Bahia 6000

Area C - Strip and lay Bahia 800

Area D - Strip and lay Bahia 7000

Area E - Strip and lay Bahia 9000

Items	Quantity	Unit
Bahia Sod	20,910.00	ls
<b>Sod Install:</b>		\$24,000.00
<b>PROJECT TOTAL:</b>		<b>\$24,000.00</b>

### Terms & Conditions

# Terms & Conditions

## Payment Terms

Any proposal exceeding \$5,000 for an enhancement to a Maintenance property, a 50% deposit will be required upon acceptance to schedule job. The remaining 50% balance will be due upon completion of job.

Payments made via credit card will be accepted up to \$4,750 and will include an additional 3% credit card fee.

If payment requires Pine Lake to create and/or setup an account in an additional software, Pine Lake reserves the right to charge an administrative fee along with passing along any software fees charge.

## Exclusions

The Following matters are excluded from the Work, unless specified in writing to the contrary:

This Proposal price is valid for Thirty (30) days. We reserve the right to modify pricing after that time to reflect current market prices.

Site work is excluded unless specified in writing within the Proposal. Site should be at finished grade (within 1" of final grade), with all soils in sod and planting areas to be loose, not compacted, and ready to install landscape material. If site is not at finished grade, Contractor reserves the right to delay until site is properly prepared.

Removal of base material and/or aggregate material within all landscape planting areas, sod areas and other green space areas that impedes or impacts proper planting of plant material and sod.

Soil replacement where base material and/or aggregate material was removed for proper planting

Drainage: Should the Client's property be the lowest elevation in relation to surrounding property or buildings, the Contractor reserves the right to retain an expert to evaluate and propose drainage solutions. All costs for engineering services, as well as the actual drainage work will be at the Client's expense. Unless the Client has a detailed Topographical survey completed, the above clause may come into effect.

Soil, Sod and/or Mulch quantities are estimates only. They do not account for disturbed

construction areas or other fluctuations. Invoices will reflect actual quantities used at proposed price per unit.

Conduit and connections for electrical, gas, and all other utilities and services

Site Unknowns: Including, but not limited to, sub-surface conditions/obstacles that create unforeseen labor, equipment, material, or disposal charges

MOT for temporary traffic control

Any Irrigation or utility trenching thru roads, road base, concrete, or rock will incur additional costs

Any cutting or repairing of any hard surface such as asphalt, concrete, pavers or curbs for irrigation or landscape

We need 72 hours' notice prior to road base material or concrete work is installed so that sleeves and/or road bores are installed



#### Backflow Connection

Water source for irrigation is based on specifications at the dedicated meter of the location marked on irrigation plan sheet. If a different location of the dedicated water source is established during construction a change order will be entered into to adjust for the costs associated with the new route for mainline and connections.

Man hours required to find installed buried irrigation sleeves or irrigation piping in areas where asphalt, concrete, curbs, or other hard surfaces are installed prior to completing the irrigation system and where markings or stubs have been placed to show location of irrigation sleeves or piping and these markers have been damaged, buried, or removed by others.

Additional man hours required to maintain plant material and/or sod of a landscape and irrigation installation project that:

Has been started by Pine Lake Nursery and Landscape and/or its subcontractors and is interrupted, delayed, impeded, or prohibited, by others from being worked on continuously until the landscape and irrigation project is completed. Pine Lake Nursery and Landscaper and its subcontractors are excluded. Upon completion of the landscape and irrigation installation project as specified in the landscape and irrigation plan sets is considered complete but will not be accepted as completed until the project as a whole is accepted as complete.

Existing tree preservation, barricading, pruning, root pruning, or inventory

Repairs to any erosion control measures that are damaged or inoperative prior to commencement of landscape and irrigation work

Any planting of sod or other ground cover as required by any municipality when construction of landscape and irrigation has ceased or been suspended for more than 30 days that is no fault of the landscape or irrigation contractor or subcontractors

Warranty on transplanted plant material from the project site

Warranty on plant material that is not rated to grow in established USDA plant hardiness growth zone(s)

#### **Procedure for Extra Work, Changes and Escalation**

If it shall become necessary for the Contractor to make changes in any designs, drawings, plans, or specifications for any part of the project or reasons over which we have no control, or we are put to any extra work, cost or expense by reason of any act or matter over which it has no control, the Customer will pay to the Contractor a fee for such changed or extra Work calculated on a time and materials basis. All changes to Work or pricing or the terms of this Agreement will be read and understood within the context and meanings of this Agreement unless stated explicitly to the contrary.

Change Order: The quantities or specifications of material as outlined in the Proposal could be adjusted at any time with approval in the form of a signed Change Order. Change Orders will be executed using

current market prices

### **Escalation Clause**

In the event of significant delay or price increase of material, equipment, or energy occurring during the performance of the contract through no fault of the Construction Manager, the Contract Sum, time of completion or contract requirements shall be equitably adjusted by Change Order in accordance with the procedures of the Contract Documents. A change in price of an item of material, equipment, or energy will be considered significant when the price of an item increases 5% percent between the date of this Contract and the date of installation

## **Warranty and Tolerances**

**Payments Received:** The Warranty for the contract is only valid if payment is received in full on acceptance of the work

**Diligence:** The Contractor agrees to carry out its Work diligently and to provide sufficient supervision and inspection of its staff and subcontractors and that its work will be of proper and professional quality, and in full conformity with the requirements of the contract

**Competence:** The Contractor warrants that it is competent to perform the Work and that it has the necessary qualifications including knowledge and skill with the ability to use them effectively.

**Site Unknowns:** It is the responsibility of the Client or the Client's Representative to fully inform the Contractor of all the information regarding site unknowns that may include difficult buried materials, cables, and pipes, tree stumps, drainage or water table issues, rock, and shale sub

surfaces and/or other impediments, issues or factors that could otherwise impact the quality, cost and timeliness of project completion. Failure to notify the Contractor may lead to additional costs to the Client (at the Contractor's discretion) and schedule time not included in the proposal and may require changes in design and construction to overcome such problems – all for which the

Client will be responsible. Client can avoid such risks by permitting the Contractor to do appropriate soil and ground tests, review the site, and to secure additional required site information from appropriate government and other authorities.

**Damaged Utilities:** Should damage occur to utilities during construction, the Contractor is only liable for the cost of the repair. the Contractor is not liable in any way for inconvenience to the Client caused by damage to the utilities

Damage to neighbors buried utilities, on the Client's property, are the responsibility of the Client

Damage to installed material (plants, trees, sod, etc.) by foot traffic, machinery, equipment, other trades, owner

neglect or acts of nature will be excluded from any warranty and will not be replaced at the cost of Contractor  
Damage due to pest infestation is excluded from warranty and any damaged material will not be replaced at the cost of the Contractor. If, however, the Contractor has a separate maintenance contract with the client, pest control would fall under that contract and would be subject to those warranty parameters.  
Damage due to improper watering after final acceptance will not be replaced at the cost of the Contractor

## Material Tolerances

Wood: Pressure treated wood cannot be guaranteed against warp age, checking, or cupping.

Stone: Natural stone has color variations that vary from stone to stone. In addition, mineral deposits such as lime, iron, etc. can change the stone and even bleed. This is the nature of the product, and the Client accepts this as a natural and acceptable quality of the stone

Metal: Metal, which is not galvanized, is not guaranteed from rusting commencing immediately after installation

Concrete: Spider cracks (hairline stress-fractures) are considered a normal characteristic of all types of concrete. Concrete may crack substantially over time due to proximity of tree roots.

Warranty Time Period: The Contractor warrants all construction and installation for a period of one (1) year, providing that they have been maintained properly. All construction materials are subject to manufacturer's specific warranties/guarantees. Planting is warranted for one (1) year if there is an approved irrigation system


Client Responsibilities: The Client recognizes and agrees that they have a responsibility to maintain constructions, plants, bushes, trees, and other installations in keeping with standard quality maintenance requirements for the Warranty to remain in effect. Failure to properly maintain materials or horticulture installations will void the warranty. Client further recognizes and agrees that damage to construction, materials, horticulture elements and other warrantable items of the project will not be warranted if the damage or loss is due to elements beyond the control of the Contractor. For example, flooding eaves, troughs that damage plants, fallen branches, animal caused damage, damaged/ burst irrigation or drainage pipes that were not maintained properly, use of improper chemicals, improper maintenance, extreme or unusual weather conditions, and similar and/or related situations – void all warranties provided by the Contractor

Use of Client Selected and Approved Substandard Materials: Client recognized and agrees that if the Client has chosen and approved the use of substandard materials for any application that the one-year warranty will be void or otherwise limited in writing on those items so impacted but will remain in effect for all other elements of the

project not impacted directly or indirectly by use of substandard materials. the Contractor will notify in writing to the Client any material that the Client has selected that would negatively impact the one-year warranty of the Contractor – prior to purchasing and/or installing such materials

Material Grades: The Client recognizes that all materials come in a range of grades of quality and finishes, and that natural materials are not perfect. Natural wood has knots, and other natural materials have variability in color due to a wide range of factors, and that sample while useful in material selection decision-making, cannot be expected to accurately represent the total completed installation. The Contractor shall endeavor to enable the Client to see or understand the representative range of color, texture, and related of all materials installed on a project, however, acceptable Florida Grades and Standards will be used for the final selection of those materials. Once the selection has been approved by the Client, the Client will be responsible for all costs associated with changing any given material should the Client change their mind during or after material is purchased or installed.

Plant specified height and width are used as primary sizes for sourcing plant material. This may result in minor deviation from container and caliper size specifications.

By   
John Amarosa  
Date 8/2/2023  
Pine Lake Services, LLC

By \_\_\_\_\_  
Jason Liggett  
Date \_\_\_\_\_  
Rizzetta & Co.

## Tab 4



20108 Pond Spring Way  
Tampa, FL 33647  
(813) 991-6069  
FAX (813) 907-8205

## JOB ESTIMATE

TO: \_\_\_\_\_

COMPANY NAME: \_\_\_\_\_ Lakeside

DATE: 8/10/23 \_\_\_\_\_

QUOTE: Lakeside:  
Remove and dispose of dead trees and all shrubs on Sea Bridge Drive along south  
perimeter of Lakeside Community.

TOTAL: \$1,850.00

Thank You: Romaner Graphics

## **Tab 5**





20108 Pond Spring Way  
Tampa, FL 33647  
(813) 991-6069  
FAX (813) 907-8205

## JOB ESTIMATE

TO: \_\_\_\_\_  
COMPANY NAME: \_\_\_\_\_ Lakeside  
DATE: 7/24/23 \_\_\_\_\_

QUOTE: Lakeside: \_\_\_\_\_  
Repair missing and damaged ledgerstone at Lakemont entry monument  
and columns. \$275.00  
Box of ledgerstone - 175.00

TOTAL: \$450.00

Thank You: Romaner Graphics

## **Tab 6**



## Proposal #2656

### Lakeside CDD Irrigation Proposal

**Date** 8/4/2023  
**Customer** Jason Liggett | Rizzetta & Co. | Rizzetta & Co, 5844 Old Pasco Rd #100 | Wesley Chapel, FL 33544  
**Property** Lakeside Community Development | 13739 Lakemont Drive | Hudson, FL 34669

Pine Lake Services, Inc. would like to thank you for the opportunity to bid. We look forward to working with you on this project. If you have any questions, please feel free to contact us at any time at [projects@pinelakenurseryinc.com](mailto:projects@pinelakenurseryinc.com) or (813) 948-4736.

### Irrigation Repair/Installation

#### Controller #1

Track, locate, diagnose and repair 11 zones non-operational from the controller. Once they are located a quote will be submitted to repair valves once they are able to turn on we can inspect and quote any needed repairs on the zones.

Items	Quantity	Unit
Irrigation Inspection - Replace 6" Spray Head	26.00	ea
Irrigation Inspection - Replace Spray Nozzle	40.00	ea
Irrigation Inspection - Replace Rotor Head	8.00	ea
Irrigation Inspection - Repair Broken Pipe (Slip-Fix) 1/2"-3/4"	1.00	ea
<b>Controller #1:</b>		<b>\$4,052.61</b>

#### Controller #2

Track, locate, diagnose and repair 10 zones non-operational from the controller. Once they are located a quote will be submitted to repair valves once they are able to turn on we can inspect and quote any needed repairs on the zones.

Items	Quantity	Unit
Irrigation Inspection - Replace 6" Spray Head	8.00	ea
Irrigation Inspection - Replace Spray Nozzle	13.00	ea
Irrigation Inspection - Replace Rotor Head	1.00	ea

Irrigation Inspection - Repair Broken Pipe (Slip-Fix) 1/2"-3/4"	3.00	ea
Irrigation Inspection - Repair Drip Line	18.00	ea

**Controller #2:** \$2,711.06

### Controller #3

Track, locate, diagnose and repair 5 zones non-operational from the controller. Once they are located a quote will be submitted to repair valves once they are able to turn on we can inspect and quote any needed repairs on the zones.

Items	Quantity	Unit
Irrigation Inspection - Repair Broken Pipe (Slip-Fix) 1/2"-3/4"	1.00	ea

**Controller #3:** \$1,001.37

### Controller #4

Track, locate, diagnose and repair 7 zones non-operational from the controller. Once they are located a quote will be submitted to repair valves once they are able to turn on we can inspect and quote any needed repairs on the zones.

Items	Quantity	Unit
Irrigation Inspection - Replace 6" Spray Head	5.00	ea
Irrigation Inspection - Replace Spray Nozzle	31.00	ea
Irrigation Inspection - Replace Rotor Head	4.00	ea
Irrigation Inspection - Repair Drip Line	4.00	ea
Irrigation Inspection - Raise/Straighten Head	1.00	ea
Irrigation Inspection - Relocate head for coverage	1.00	ea

**Controller #4:** \$2,211.68

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**PROJECT TOTAL:** \$9,976.72

## Terms & Conditions

# Terms & Conditions

# Payment Terms

- Any proposal exceeding \$5,000 for an enhancement to a Maintenance property, a 50% deposit will be required upon acceptance to schedule job. The remaining 50% balance will be due upon completion of job.
- Payments made via credit card will be accepted up to \$4,750 and will include an additional 3% credit card fee.
- If payment requires Pine Lake to create and/or setup an account in an additional software, Pine Lake reserves the right to charge an administrative fee along with passing along any software fees charge.

## Ex c l u s i o n s

The Following matters are excluded from the Work, unless specified in writing to the contrary:

- **This Proposal price is valid for Thirty (30) days. We reserve the right to modify pricing after that time to reflect current market prices.**
- Site work is excluded unless specified in writing within the Proposal. Site should be at finished grade (within 1" of final grade), with all soils in sod and planting areas to be loose, not compacted, and ready to install landscape material. If site is not at finished grade, Contractor reserves the right to delay until site is properly prepared.
- Removal of base material and/or aggregate material within all landscape planting areas, sod areas and other green space areas that impedes or impacts proper planting of plant material and sod.
- Soil replacement where base material and/or aggregate material was removed for proper planting
- Drainage: Should the Client's property be the lowest elevation in relation to surrounding property or buildings, the Contractor reserves the right to retain an expert to evaluate and propose drainage solutions. All costs for engineering services, as well as the actual drainage work will be at the Client's expense. Unless the Client has a detailed Topographical survey completed, the above clause may come into effect.
- Soil, Sod and/or Mulch quantities are estimates only. They do not account for disturbed construction areas or other fluctuations. Invoices will reflect actual quantities used at proposed price per unit.
- Conduit and connections for electrical, gas, and all other utilities and services
- Site Unknowns: Including, but not limited to, sub-surface conditions/obstacles that create unforeseen labor, equipment, material, or disposal charges
- MOT for temporary traffic control
- Any Irrigation or utility trenching thru roads, road base, concrete, or rock will incur additional costs
- Any cutting or repairing of any hard surface such as asphalt, concrete, pavers or curbs for irrigation or landscape

- We need 72 hours' notice prior to road base material or concrete work is installed so that sleeves and/or road bores are installed
- Backflow Connection
- Water source for irrigation is based on specifications at the dedicated meter of the location marked on irrigation plan sheet. If a different location of the dedicated water source is established during construction a change order will be entered into to adjust for the costs associated with the new route for mainline and connections.
- Man hours required to find installed buried irrigation sleeves or irrigation piping in areas where asphalt, concrete, curbs, or other hard surfaces are installed prior to completing the irrigation system and where markings or stubs have been placed to show location of irrigation sleeves or piping and these markers have been damaged, buried, or removed by others.
- Additional man hours required to maintain plant material and/or sod of a landscape and irrigation installation project that:
  - Has been started by Pine Lake Nursery and Landscape and/or its subcontractors and is interrupted, delayed, impeded, or prohibited, by others from being worked on continuously until the landscape and irrigation project is completed. Pine Lake Nursery and Landscaper and its subcontractors are excluded.
  - Upon completion of the landscape and irrigation installation project as specified in the landscape and irrigation plan sets is considered complete but will not be accepted as completed until the project as a whole is accepted as complete.
  - Existing tree preservation, barricading, pruning, root pruning, or inventory
  - Repairs to any erosion control measures that are damaged or inoperative prior to commencement of landscape and irrigation work
  - Any planting of sod or other ground cover as required by any municipality when construction of landscape and irrigation has ceased or been suspended for more than 30 days that is no fault of the landscape or irrigation contractor or subcontractors
  - Warranty on transplanted plant material from the project site
  - Warranty on plant material that is not rated to grow in established USDA plant hardiness growth zone(s)

#### **Procedure for Extra Work, Changes and Escalation**

- If it shall become necessary for the Contractor to make changes in any designs, drawings, plans, or specifications for any part of the project or reasons over which we have no control, or we are put to any extra work, cost or expense by reason of any act or matter over which it has no control, the Customer will pay to the Contractor a fee for such changed or extra Work calculated on a time and materials basis. All changes to Work or pricing or the terms of this Agreement will be read and understood within the context and meanings of this Agreement unless stated explicitly to the contrary.
- Change Order: The quantities or specifications of material as outlined in the Proposal could be adjusted at any time with approval in the form of a signed Change Order. Change Orders will be executed using current market prices

#### **Escalation Clause**

- In the event of significant delay or price increase of material, equipment, or energy occurring during the performance of the contract through no fault of the Construction Manager, the Contract Sum, time of completion or contract requirements shall be equitably adjusted by Change Order in accordance with the procedures of the Contract Documents. A change in price of an item of material, equipment, or energy will be considered significant when the price of an item increases 5% percent between the date of this Contract and the date of installation

## **Warranty and Tolerances**

- Payments Received: The Warranty for the contract is only valid if payment is received in full on acceptance of the work
- Diligence: The Contractor agrees to carry out its Work diligently and to provide sufficient supervision and inspection of its staff and subcontractors and that its work will be of proper and professional quality, and in full conformity with the requirements of the contract
- Competence: The Contractor warrants that it is competent to perform the Work and that it has the necessary qualifications including knowledge and skill with the ability to use them effectively.


- **Site Unknowns:** It is the responsibility of the Client or the Client's Representative to fully inform the Contractor of all the information regarding site unknowns that may include difficult buried materials, cables, and pipes, tree stumps, drainage or water table issues, rock, and shale sub surfaces and/or other impediments, issues or factors that could otherwise impact the quality, cost and timeliness of project completion. Failure to notify the Contractor may lead to additional costs to the Client (at the Contractor's discretion) and schedule time not included in the proposal and may require changes in design and construction to overcome such problems – all for which the Client will be responsible. Client can avoid such risks by permitting the Contractor to do appropriate soil and ground tests, review the site, and to secure additional required site information from appropriate government and other authorities.
- **Damaged Utilities:** Should damage occur to utilities during construction, the Contractor is only liable for the cost of the repair. the Contractor is not liable in any way for inconvenience to the Client caused by damage to the utilities
- **Damage to neighbors buried utilities,** on the Client's property, are the responsibility of the Client
- **Damage to installed material** (plants, trees, sod, etc.) by foot traffic, machinery, equipment, other trades, owner neglect or acts of nature will be excluded from any warranty and will not be replaced at the cost of Contractor
- **Damage due to pest infestation** is excluded from warranty and any damaged material will not be replaced at the cost of the Contractor. If, however, the Contractor has a separate maintenance contract with the client, pest control would fall under that contract and would be subject to those warranty parameters.
- **Damage due to improper watering** after final acceptance will not be replaced at the cost of the Contractor

## Material Tolerances

- **Wood:** Pressure treated wood cannot be guaranteed against warp age, checking, or cupping.
- **Stone:** Natural stone has color variations that vary from stone to stone. In addition, mineral deposits such as lime, iron, etc. can change the stone and even bleed. This is the nature of the product, and the Client accepts this as a natural and acceptable quality of the stone
- **Metal:** Metal, which is not galvanized, is not guaranteed from rusting commencing immediately after installation
- **Concrete:** Spider cracks (hairline stress-fractures) are considered a normal characteristic of all types of concrete. Concrete may crack substantially over time due to proximity of tree roots.
- **Warranty Time Period:** The Contractor warrants all construction and installation for a period of one (1) year, providing that they have been maintained properly. All construction materials are subject to manufacturer's specific warranties/guarantees. Planting is warranted for one (1) year if there is an approved irrigation system
- **Client Responsibilities:** The Client recognizes and agrees that they have a responsibility to maintain constructions, plants, bushes, trees, and other installations in keeping with standard quality maintenance requirements for the Warranty to remain in effect. Failure to properly maintain materials or horticulture installations will void the warranty. Client further recognizes and agrees that damage to construction, materials, horticulture elements and other warrantable items of the project will not be warranted if the damage or loss is due to elements beyond the control of the Contractor. For example, flooding eaves, troughs that damage plants, fallen branches, animal caused damage, damaged/ burst irrigation or drainage pipes that were not maintained properly,

use of improper chemicals, improper maintenance, extreme or unusual weather conditions, and similar and/or related situations – void all warranties provided by the Contractor

- Use of Client Selected and Approved Substandard Materials: Client recognized and agrees that if the Client has chosen and approved the use of substandard materials for any application that the one-year warranty will be void or otherwise limited in writing on those items so impacted but will remain in effect for all other elements of the project not impacted directly or indirectly by use of substandard materials. the Contractor will notify in writing to the Client any material that the Client has selected that would negatively impact the one-year warranty of the Contractor – prior to purchasing and/or installing such materials
- Material Grades: The Client recognizes that all materials come in a range of grades of quality and finishes, and that natural materials are not perfect. Natural wood has knots, and other natural materials have variability in color due to a wide range of factors, and that sample while useful in material selection decision-making, cannot be expected to accurately represent the total completed installation. The Contractor shall endeavor to enable the Client to see or understand the representative range of color, texture, and related of all materials installed on a project, however, acceptable Florida Grades and Standards will be used for the final selection of those materials. Once the selection has been approved by the Client, the Client will be responsible for all costs associated with changing any given material should the Client change their mind during or after material is purchased or installed.
- Plant specified height and width are used as primary sizes for sourcing plant material. This may result in minor deviation from container and caliper size specifications.

By   
\_\_\_\_\_  
John Amarosa  
  
Date 8/4/2023  
\_\_\_\_\_  
Pine Lake Services, LLC

By \_\_\_\_\_  
Jason Liggett  
  
Date \_\_\_\_\_  
Rizzetta & Co.



## **Tab 7**



### Lakeside Community Development 8.23 wetlands D,E,&F

**Date** 8/2/2023

**Customer** Jason Liggett | Rizzetta & Co. | Rizzetta & Co, 5844 Old Pasco Rd #100 | Wesley Chapel, FL 33544

**Property** Lakeside Community Development | 13739 Lakemont Drive | Hudson, FL 34669

Dear Jason,

We realize our industry is highly competitive and you have a number of choices when it comes to landscape services. We are very pleased you have chosen Pine Lake Services and given us the opportunity to present you with a copy of our contract agreement for landscape management and services at your property.

We are confident that this agreement contains all the necessary services and conditions to exceed your expectations. Please take some time to review it. If by chance we missed something, please let us know as soon as possible in order to make the appropriate adjustments. If you have any questions or concerns regarding the agreement, please do not hesitate to contact your Business Development Professional or your Account Manager.

Pine Lake Services is aware you have many options when it comes to a landscape service provider which is why we continually strive to improve the look and feel of your property. In addition to the value of services we provide you, we also intend to deliver unsurpassed customer service and communication. We believe this is what sets us apart from our competitors.

We look forward to working with you and are confident that we will successfully exceed your expectations. We appreciate the opportunity to build a long-term relationship and want to assure you we will strive to maintain the trust you have placed in Pine Lake.

Please don't hesitate to call any of us personally if we can assist you in any way.

Respectfully,

Pine Lake Services Management Team  
(813) 948-4736

## Fixed Payment Services

Description	Frequency	Cost per Occ.	Annual Cost
<b>Contract Services</b>			
General Maintenance	42	\$500.00	\$21,000.00
<b>Annual Maintenance Price</b>			<b>\$21,000.00</b>

## Payment Schedule

Schedule	Price	Sales Tax	Total Price
August	\$1,750.00	\$0.00	\$1,750.00
September	\$1,750.00	\$0.00	\$1,750.00
October	\$1,750.00	\$0.00	\$1,750.00
November	\$1,750.00	\$0.00	\$1,750.00
December	\$1,750.00	\$0.00	\$1,750.00
January	\$1,750.00	\$0.00	\$1,750.00
February	\$1,750.00	\$0.00	\$1,750.00
March	\$1,750.00	\$0.00	\$1,750.00
April	\$1,750.00	\$0.00	\$1,750.00
May	\$1,750.00	\$0.00	\$1,750.00
June	\$1,750.00	\$0.00	\$1,750.00
July	\$1,750.00	\$0.00	\$1,750.00
	<b>\$21,000.00</b>	<b>\$0.00</b>	<b>\$21,000.00</b>

Customer Initials \_\_\_\_\_

## Terms & Conditions

### General Contract Terms

A. The term of this contract:

From start date \_\_\_\_\_ To end date: \_\_\_\_\_

B. Client agrees to pay Contractor the total price of all seasonal services as compensation for the complete performance of the terms and conditions of this contract.

C. Client shall be invoiced on the first (1st) of each month of service and the payment shall be due the last day of that month.

D. Payments made via credit card will be accepted up to \$4,750 and will include an additional 3% credit card fee.

E. If payment requires Pine Lake to create and/or setup an account in an additional software, Pine Lake reserves the right to charge an administrative fee along with passing along any software fees charged.

F. Both parties reserve the right to cancel this agreement at any time with thirty (30) days written notice.

### Section A: Scope of Services

The following represents Pine Lake Services standard scope of services provided. Pine Lake will provide general service and mowing visits during the growing season each year with detail services provided when full scale mowing is not required. Additional services can be negotiated and will be detailed in the service package.

Mowing:

- All lawns will be mowed at least once each week while in the growing season, typically April-September. All lawns will be mowed every other week during the dormant season, typically October - March.
- Lake banks and retention ponds will be mowed to the water's edge.
- Mowing height will depend upon the type of turf and the season. Typically, the height will range from 2" to 4".
- Retention areas, and other areas too wet for proper mowing, will be mowed when the ground is firm enough to allow normal mowing procedures,
- Use of rotary mower with blades sharpened prior to each visit and properly balanced on a monthly basis shall be used on each property.

Clean up:

Customer Initials \_\_\_\_\_

- All debris generated during the performance of this contract will be blown from sidewalks and curbs. This will encompass complete removal of weeds at curbs and pavement lines.
- All lawn areas will be cleared of litter and debris before mowing, so as not to shred and scatter foreign matter.
- All bed areas will be cleared of litter and debris to maintain a neat, clean appearance.

### **Section B: Additional Services**

Work performed under this category, and not included in the contract scope of work, will be performed and charged using a time and material basis. Estimates for proposed work will be discussed with the client for approval before any work will begin.

#### **Part 1: Additional Options if selected**

##### **Annual flower Plants:**

- If included in this contract, the replacement of existing annuals shall be done four (4) times per year. Annuals that are included as a part of this contract will be of standard variety; premium annuals are available at an additional charge. Annuals in addition to, or not included in this contract, will be provided upon Client approval.

##### **Mulch:**

- If included in this contract, all mulched areas shall be replenished once annually. Material consists of cypress, pine bark, recycled, etc. Blowing and clean-up are included.

##### **Palm Pruning:**

- If included in this contract, palms in excess of twelve (12) feet, on average, will be trimmed once annually to ensure a proper and appealing appearance.

#### **Part 2: Additional Services:**

Other Available Services: Examples of additional services available but not included are as follows:  
Preventative fire ant control, turf fungicide applications & various tree injections

- Preventative fire ant control, fungicide applications, or various tree injection treatments.
- Landscape additions and renovations
- Landscape Lighting
- Plant replacement not attributed to Contractor negligence
- Turf/Sod replacement
- Repairs & modifications to irrigation system

Customer Initials \_\_\_\_\_

## SECTION C: GENERAL TERMS AND CONDITIONS

### Part 1: Contractor's Responsibility

The Contractor shall recognize and perform in accordance with written terms, written specifications and designs, contained or referred herein. The Contractor reserves the right to renegotiate or amend the contract when price or scope of work is affected by changes to any local, state, or federal law, regulation or ordinance that goes into effect after the contract is signed.

A. Workforce: The Contractor shall assign a trained workforce with experience in the services being provided. The workforce will be presentable and identifiable at all times. All employees shall be competent and qualified, and U.S. citizens or legally authorized to work in the United States.

B. Landscape Materials: All materials shall conform to bid specifications. The Contractor will meet and comply with all Agricultural licensing and reporting requirements.

C. Licenses and Permits: The Contractor will maintain all licenses, as required by state or local law, and will comply with all other license and permit requirements of the county, state and federal governments, as well as all other requirements of law.

D. Taxes: The Contractor agrees to pay taxes applicable for its work under this contract, including sales tax on material supplied where applicable.

E. Insurances: The Contractor agrees to maintain General Liability Insurance Automotive Liability Insurance, Workers' Compensation Insurance, and any other insurance at the Contractor's discretion or required by law. In addition, the Contractor will require the same of any sub-contractors and will provide proof of such upon Client request. The Contractor is also responsible for obtaining any licenses and/or permits required by law for activities on the Client's property.

F. Liability: It is understood and agreed that the Contractor is not liable for any damage of any kind that is not caused by the negligence of the Contractor, its agents or employees, including but not limited to: death or decline of plant materials due to improper selection, placement, planting or maintenance before the time of this contract; damage due to improper irrigation components in existence at the time of contract execution; exposed cables/wires or sprinkler components/lines normally found below the surface of the lawn; flooding, storm or wind damage; disease or damage to lawns or landscape plants caused by excessive irrigation or lack of water due to inoperative components provided it reported these to the Client, or irrigation restrictions imposed by Water Management District or civil authorities; damage to or caused by any item hidden in the landscape and not clearly guarded or marked; and damage due to vandalism. The Contractor is liable for any damage due to improper operation of equipment in performing the contract; complying with all laws pertaining to protected plant species such as the mangrove; damage to plant material due to improper horticulture practices; improper installation of irrigation system replacement components; and injury to non-target organisms due to improper application of pesticides.

G. Subcontracts: The Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.

H. Invoicing: The Contractor will submit monthly service invoices for the amount set forth under the prices and terms included in this contract. Any services rendered, that are in addition to or beyond the scope of work required by this contract shall be separately billed.

### Part 2: Client's Responsibility

A. Utilities Usage: The Client shall allow the Contractor usage of utilities if needed.

B. Jobsite Access: The Client shall allow access to all parts of the jobsite where the Contractor is to perform work required by this contract or other related functions, during normal business hours and at other reasonable times, and in the

Customer Initials \_\_\_\_\_

case of after-hours emergencies.

C. Payment: For the convenience of the Client only, the monthly charge under this contract may be an average of the total charge for all work to be performed under the contract divided by the number of calendar months included in the payment period of the contract. The Client shall review invoices submitted by the Contractor and payment shall be due within thirty (30) days following the date of the invoice and considered delinquent if not paid by that date. For work outside of the normal monthly contracted work, The Client shall review invoices submitted by the Contractor and payment shall be due upon completion of the work and receipt of invoice and considered delinquent if not paid accordingly. If payment has not been received within forty-five (45) days, the Contractor reserves the right to suspend services by giving written notice for nonpayment. Should services be suspended, monthly fees will not be prorated and services will resume once past-due payments are received. Additional clean-up fees may apply.

D. Defects: The Client shall give the Contractor at least thirty (30) days to correct any problem or defect discovered in the performance of the work required under this contract. The Contractor may provide a deduction or offset at its discretion if defects are not correctable to the satisfaction of the Client.

### Part 3: Other Terms

The Client and the Contractor, respectively bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this contract. Neither the Client nor the Contractor, their partners, successors, assignees and legal representative shall assign, transfer or terminate any interest in this contract without the written consent of the other.

### Part 4: Renewal and Termination

This contract shall automatically renew for the same term as that set forth in Section A of the General Contract Terms above unless notice is given by Client to Contractor in writing of Client's intent to terminate this contract at least thirty (30) days prior to the termination of the current term. Additionally, this contract may be terminated by either party with or without cause, upon thirty (30) days written notice to the other party. This contract may be terminated by the Contractor for nonpayment by the Client, upon written notice as stated above. In the event this contract is terminated early by either party, the Contractor shall be entitled to recover those unrecovered costs incurred through the date of termination, including a reasonable amount of overhead and profit, and any amount in excess of the monthly charges paid by the Client through the date of termination. Upon expiration of the stated contract period, and notwithstanding the automatic renewal of this contract, Contractor reserves the right to charge current market value for any additional services or product(s) provided following the expiration of the current term of this contract.

### Part 5: Legal

A. Controlling Law: The laws of Florida shall govern the validity, interpretation, construction, and performance of this contract. Each party hereby expressly consents to the personal jurisdiction, venue and convenience of, and the parties agree that any dispute arising here under will be heard in, the state and federal courts for the County of Hillsborough, Florida for any lawsuit arising from or related to this contract agreement. All references herein to the singular shall include the plural.

B. Legal Counsel: Each party has had (or has been advised to seek) independent legal counsel of their

Customer Initials \_\_\_\_\_

selection in the negotiation of this contract. Each party fully understands the facts and has been informed about their legal rights and obligations, including but not limited to the obligations of Florida Statutes regarding restrictive covenants and liquidated damages. Each party is signing this contract freely and voluntarily intending to be bound by it. Each party hereby knowingly, voluntarily and intentionally waives any right either may have to a trial by jury with respect to any litigation related to or arising out of, under or in conjunction with this contract or Contractor's employment with Pine Lake Services.

C. Attorney's Fees: In the event a dispute arises between the parties hereto and suit is instituted, the prevailing party in such litigation shall be entitled to recover reasonable attorney fees and other costs and expenses from the non-prevailing party, whether incurred at the trial level or in any appellate proceeding. If the Contractor seeks counsel for nonpayment issues and an agreement is reached before a suit/trial those attorney fees can also be recovered.

By



John Amarosa

Date

8/2/2023

Pine Lake Services, LLC

By

Jason Liggett

Date

Rizzetta & Co.



## Tab 8



## Lakeside CDD Waterway Inspection Report

---

**Reason for Inspection:**

**Inspection Date:** 2023-08-07

**Prepared for:**

District Manager  
Rizzetta & Company

**Prepared by:**

Jason Diogo, Aquatic Biologist

Wesley Chapel Field Office  
[SOLITUDELAKEMANAGEMENT.COM](https://www.solitudelakemanagement.com)  
888.480.LAKE (5253)

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<b>SITE MAP</b>	8

**Site: 7****Comments:**

Treatment in progress

Large section of Cattails can be seen decomposing from recent treatment. Algae and shoreline Pondweed will be targeted during next scheduled maintenance.

**Action Required:**

Routine maintenance next visit

**Target:**

Surface algae

**Site: 8****Comments:**

Normal growth observed

We've continued to make progress on the Cattails. New growth is sprouting along outer edge if the perimeter.

**Action Required:**

Routine maintenance next visit

**Target:**

Shoreline weeds

**Site: 9****Comments:**

Site looks good

Very minor shoreline weed growth on exposed banks. Open water looks good.

**Action Required:**

Routine maintenance next visit

**Target:**

Shoreline weeds





**Site: 10****Comments:**

Treatment in progress

Shoreline grasses treated at the time of inspection. Cattails in open water continue to fall out following previous treatment (right).

**Action Required:**

Routine maintenance next visit

**Target:**

Shoreline weeds

**Site: 11****Comments:**

Normal growth observed

Cattails have now all been sprayed in the center. Minor algae developing along the shallow perimeter. Site is nearly dry. Minor weeds on exposed banks.

**Action Required:**

Routine maintenance next visit

**Target:**

Shoreline weeds

**Site: 12****Comments:**

Requires attention

Floating weeds have not responded well to traditional treatments. Alternative method will be utilized during Aug maintenance.

**Action Required:**

Routine maintenance next visit

**Target:**

Floating Weeds





**Site: 13****Comments:**

Treatment in progress

Submersed growth continues to die with repetitive treatments. Patches of open water beginning to open up. We'll continue to treat each month until desired results are achieved.

**Action Required:**

Routine maintenance next visit

**Target:**

Submersed vegetation

**Site: 14****Comments:**

Normal growth observed

Minor shoreline weed growth on exposed banks. Open water looks good.

**Action Required:**

Routine maintenance next visit

**Target:**

Shoreline weeds

**Site: 15****Comments:**

Treatment in progress

Algae and submersed Pondweed have been significantly reduced following recent treatments. Continued applications should yield more results in coming maintenance visits

**Action Required:**

Routine maintenance next visit

**Target:**

Submersed vegetation



## Management Summary

Overall, these sites are showing signs of improvement, but progress has been slow. Right now we are in the heaviest growing season which makes it difficult to get massive gains in the previously overgrown ponds. Temperatures continue to soar and rain activity has been minimal, which exacerbates the issue.

Most of the sites have responded well to treatments, except site 12. The floating Watermeal has not responded well to previous treatment. We will be using a different technique when we target it in Aug.

The sites with heavy Cattail growth have all seen good progress. Sites 8, 10, and 13 will need more treatments in future maintenance visits.

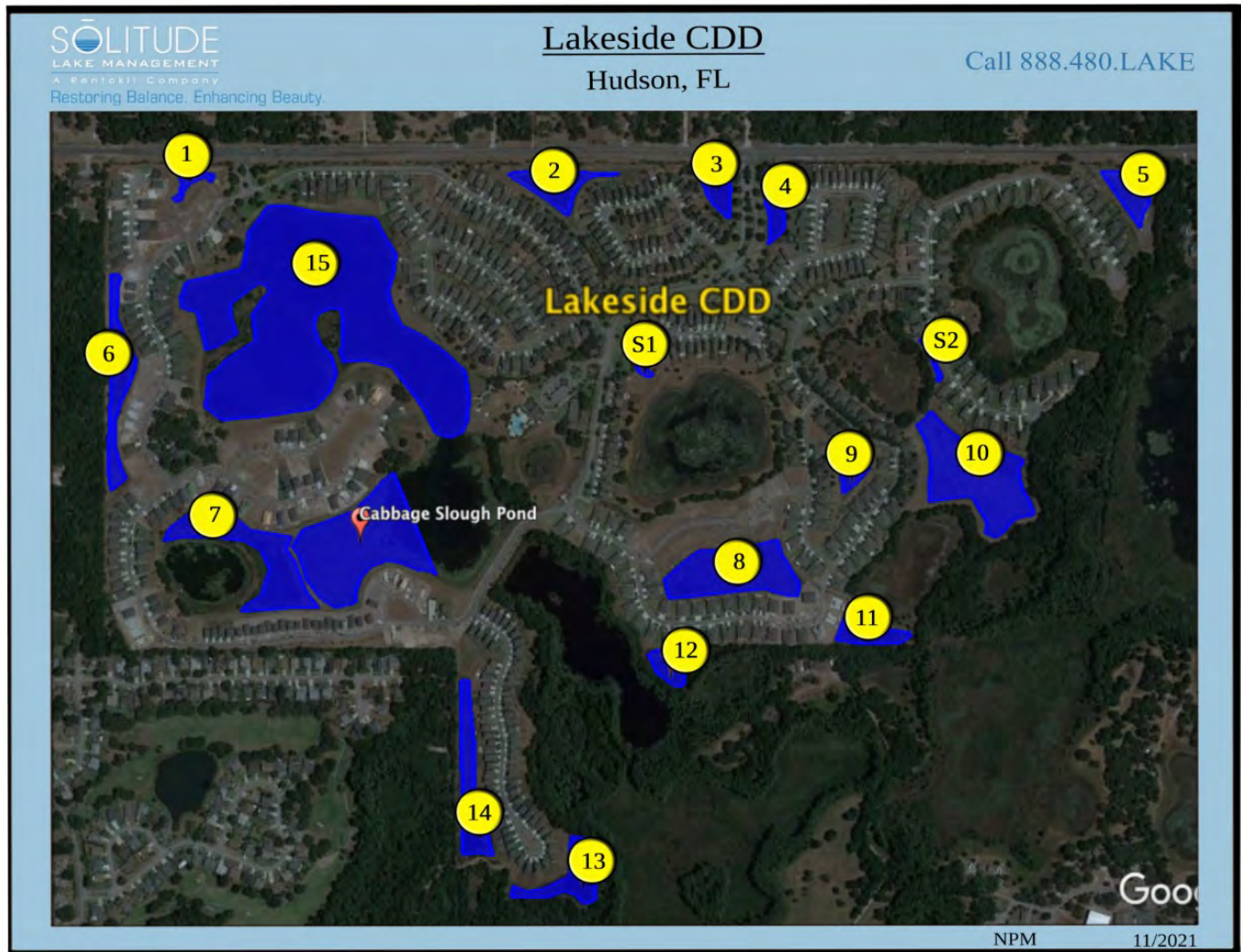
We are seeing good results with the submersed vegetation in site 13. The S end is already clear and there are many patches beginning to open up in the main body. We'd prefer to see faster progress, but we still have to be very careful with heavy chemical applications this time of year. Extremely warm pond water is very low in Dissolved Oxygen, which fish require to survive. The submersed vegetation in the pond provides this Oxygen to the water via Photosynthesis. Removing too much at once can cause a crash that could be harmful.

Feel free to reach out with any questions: [jason.diogo@solitudelake.com](mailto:jason.diogo@solitudelake.com)

Thanks for choosing Solitude Lake Management!

Site	Comments	Target	Action Required
7	Treatment in progress	Surface algae	Routine maintenance next visit
8	Normal growth observed	Shoreline weeds	Routine maintenance next visit
9	Site looks good	Shoreline weeds	Routine maintenance next visit
10	Treatment in progress	Shoreline weeds	Routine maintenance next visit
11	Normal growth observed	Shoreline weeds	Routine maintenance next visit
12	Requires attention	Floating Weeds	Routine maintenance next visit
13	Treatment in progress	Submersed vegetation	Routine maintenance next visit
14	Normal growth observed	Shoreline weeds	Routine maintenance next visit
15	Treatment in progress	Submersed vegetation	Routine maintenance next visit





## **Tab 9**

**Date:****Proposal # 2023-0469****Submitted To:**

Sean Craft  
Rizzetta & Company  
5844 Old Pasco Road, Suite 100  
Wesley Chapel, FL 33544

**Contact Information:**

Phone: (813) 994-1001  
Mobile:  
E-mail: scraft@rizzetta.com

**Site Description:** # S122446

Lakeside Community Development District  
13739 Lakemont Drive  
Hudson, FL 34669

Site Contact:  
Site Phone:  
Site Email:

**Prepared By:**

Sean Fernandez

**Contact Information:**

Mobile: 813-943-4665  
Office: (813) 633-0548  
E-mail: sfernandez@acplm.net  
**Project Manager:**  
Sean Fernandez  
Mobile: 813-943-4665  
Email: sfernandez@acplm.net

**Proposed Service(s) & Description(s)****Speed Humps****\$20,342.38***Scope of work:*

- 1. Secure work area for the safety of the crew and the public using barricades and/or cones.*
- 2 Clean 4 areas where the speed humps are to be installed and tack areas for proper bonding.*
- 3. Furnish and install 4 new asphalt speed humps approximately 12 feet wide by approximately 3 inches high by the width of the drive lane.*
- 4. Layout and line stripe the 4 speed humps with white chevrons and reflective posts and signs.*
- 5. Clean up the job site.*



Office: 813.633.0548  
Fax: 813.634.2686



[www.acplm.net](http://www.acplm.net)



2010 S 51st Street,  
Tampa, FL 33619



Notes: Proposals

*\*DUE TO THE CRITICAL NATURE OF ESCALATING MATERIAL COSTS, MATERIAL PRICES ARE SUBJECT TO POTENTIAL MONTHLY, WEEKLY OR DAILY CHANGES. SHOULD THIS SITUATION ARISE, ACPLM WILL PROVIDE DOCUMENTATION OF MATERIAL ADJUSTMENT(S). A BILLABLE CHANGE ORDER MAY BE REQUIRED DUE TO THESE CHANGES.*

*\*WORK TO BE DONE IN ONE MOBILIZATION, WHICH COVERS THE DURATION AND COMPLETION OF THE PROJECT. IF ADDITIONAL MOBILIZATIONS ARE REQUESTED BY THE CUSTOMER THE ADDITIONAL MOBILIZATIONS WILL BE AN EXTRA CHARGE.*

*\*PRICE IS GOOD ONLY IF ACPLM HAS FULL AND UNRESTRICTED ACCESS TO THE WORK AREA TO INCLUDE A STAGING AREA FOR THE DURATION OF THE PROJECT. NOT HAVING FULL AND UNRESTRICTED ACCESS TO THE WORK AREA TO INCLUDE A STAGING AREA FOR THE DURATION OF THE PROJECT CAN RESULT IN ADDITIONAL WORK AND/OR MOBILIZATIONS WHICH SHALL BE AN EXTRA COST TO BE PAID BY THE CUSTOMER.*

*\*WORK TO BE DONE ON WEEKDAYS IN DAYLIGHT HOURS.*

*\*NO WORK WILL BE PERFORMED IN THE DEPARTMENT OF TRANSPORTATION RIGHT OF WAY.*

*\*PROPOSAL DOES NOT INCLUDE THERMOPLASTIC PAINT, TESTING, FLAGMEN, LANE CLOSURE, IMPACT FEES, SURVEYING, AS-BUILTS, EROSION CONTROL, SHOP DRAWINGS AND ENGINEERING. ANY ADDITIONAL WORK REQUIRED BY ANY ADDITIONAL ITEMS, WILL BE AN EXTRA COST TO BE PAID BY THE CUSTOMER.*

*\*ACPLM IS NOT RESPONSIBLE FOR DAMAGE TO UNDERGROUND UTILITIES TO INCLUDE PUBLIC UTILITIES AND PRIVATE UTILITIES SUCH AS, BUT NOT LIMITED TO, IRRIGATION, PHONE AND CABLE LINES. ANY ADDITIONAL WORK REQUIRED BY ANY ADDITIONAL OF THESE TYPES OF ITEMS, WILL BE AN EXTRA COST TO BE PAID BY THE CUSTOMER.*

*\*NOT INCLUDED IN THIS PROPOSAL ARE PLANT OPENING FEES FOR WEEKEND WORK. IF NECESSARY, THIS ADDITIONAL ITEM WILL BE AN EXTRA COST TO BE PAID BY THE CUSTOMER.*

*\*PRIOR TO OUR ARRIVAL, THE CUSTOMER IS RESPONSIBLE FOR REMOVING ANY MATERIALS, OBJECTS, STRUCTURES, CONTAINERS, TRUCKS AND TRAILERS FROM THE WORK AREAS.*

*\*IT IS THE CUSTOMER'S RESPONSIBILITY TO HAVE A TOWING COMPANY ON SITE AND AVAILABLE FOR TOWING VEHICLES OBSTRUCTING THE JOB SITE. IF VEHICLES CANNOT BE MOVED IN A TIMELY MANNER, WE WILL NEED TO RESCHEDULE THE WORK AND A CHANGE ORDER WILL BE REQUIRED FOR THE ADDITIONAL MOBILIZATION.*

*\*BARRICADES WILL BE PROVIDED TO CLOSE OFF WORK AREAS. THIS CONTRACTOR IS NOT RESPONSIBLE FOR PERSONS ENTERING AREAS CLOSED OFF WITH BARRICADES, DAMAGE TO PROPERTY OR INJURY TO PERSONS ENTERING THE AREA.*

*\*PERMIT FEES AND PROCUREMENT FEES ARE NOT INCLUDED. ANY ADDITIONAL WORK, TESTING OR INSPECTIONS REQUIRED BY THE PERMIT, WILL BE AN EXTRA COST THAT SHALL BE PAID BY THE CUSTOMER.*

*\*90% OF THE CONTRACT AMOUNT AND CHANGE ORDERS MUST BE PAID PRIOR TO COMPLETING PUNCH LIST ITEMS AND/OR CHANGES FOR ADDITIONAL WORK REQUIRED BY CITIES OR MUNICIPALITIES.*

*\*MATERIAL AND WORKMANSHIP ARE GUARANTEED FOR 12 MONTHS.*



Office: 813.633.0548  
Fax: 813.634.2686



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Tampa, FL 33619



Notes: Speed Bumps

*\*SPEED BUMPS WILL BE SCHEDULED TO BE PAINTED APPROXIMATELY 1 WEEK AFTER INSTALLATION TO ALLOW NEW ASPHALT TO CURE. TEMPORARY MARKINGS WILL BE APPLIED PRIOR TO FINAL STRIPING OF SPEED BUMPS FOR VEHICLE VISIBILITY.*

*\*DUE TO THE NATURE AND SCOPE OF THIS WORK, THE LOCATION OF THIS WORK, THE MATERIAL, TRUCKING AND EQUIPMENT NECESSARY TO PERFORM THIS WORK, ACPLM MAY CAUSE SCUFFING AND ADVERSELY AFFECT THE AESTHETICS OF THE PAVEMENT IN AND AROUND THE WORK AREAS. ALTHOUGH EVERY EFFORT WILL BE MADE TO MINIMIZE ANY AND ALL AFFECTS, ACPLM CANNOT GUARANTEE AGAINST THEM. ADDITIONAL WORK REQUIRED BY ANY OF THESE TYPE OF ITEMS WILL BE AN EXTRA COST TO BE PAID BY THE CUSTOMER.*

*\*ASPHALT PLACED BY HAND WILL HAVE A DIFFERENT TEXTURE AND APPEARANCE THAN MECHANICALLY LAID ASPHALT. THIS WILL BE MOST VISIBLE WITH ASPHALT PATCHING, AROUND CARPORT POSTS, UP AGAINST WALLS, ETC.*



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**PAYMENT TERMS: Net Upon Substantial Completion**

If Paying by ACH Payment the ACH Fees Will Be Added to the Invoiced Amount Due

Project Total: **\$20,342.38**

**Customer Billing Information**

Thank you for choosing ACPLM. To ensure we contact the correct person for any billing correspondence and questions, please fill out the Billing Contact Information below. We look forward to working with you.

Bill to Name \_\_\_\_\_

Bill to Address \_\_\_\_\_

Job Site Name \_\_\_\_\_

Job Site Address \_\_\_\_\_

Billing Contact Name \_\_\_\_\_ Billing Phone Number \_\_\_\_\_

Billing Email \_\_\_\_\_

This proposal may be withdrawn at our option if not accepted within **10** days of

Pavement Consultant Sean Fernandez

*Sean Fernandez*

Client's Authorized Signature \_\_\_\_\_

Date \_\_\_\_\_

**Acceptance of Proposal:**

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above. All payments later than 30 days after the due date shall bear interest at 18% per annum.

**Terms and Conditions:**

Payment is due in full upon project completion unless prior arrangements have been made in advance. If any legal action arises out of this agreement or breach thereof, the customer will be responsible for all attorney fees and incurred late fees. Any alteration of deviation from the above specifications involving extra costs of material or labor will be an additional charge outside of the scope listed in this proposal. Sprinkler systems on the property are to be off for the duration of the project. Customer assumes responsibility for removing all vehicles from the area outlined above.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or authorized deviation from the original specifications, involving extra cost, to be executed only upon receiving written change orders and will become an extra charge over and above this estimate. All agreements contingent upon strikes, accidents, weather or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our employees are fully covered by Workers Compensation Insurance. Due to the unpredictable movement of material and production costs, this proposal is good for 10 days from the proposed date, after which prices are subject to change to accommodate current industry pricing.



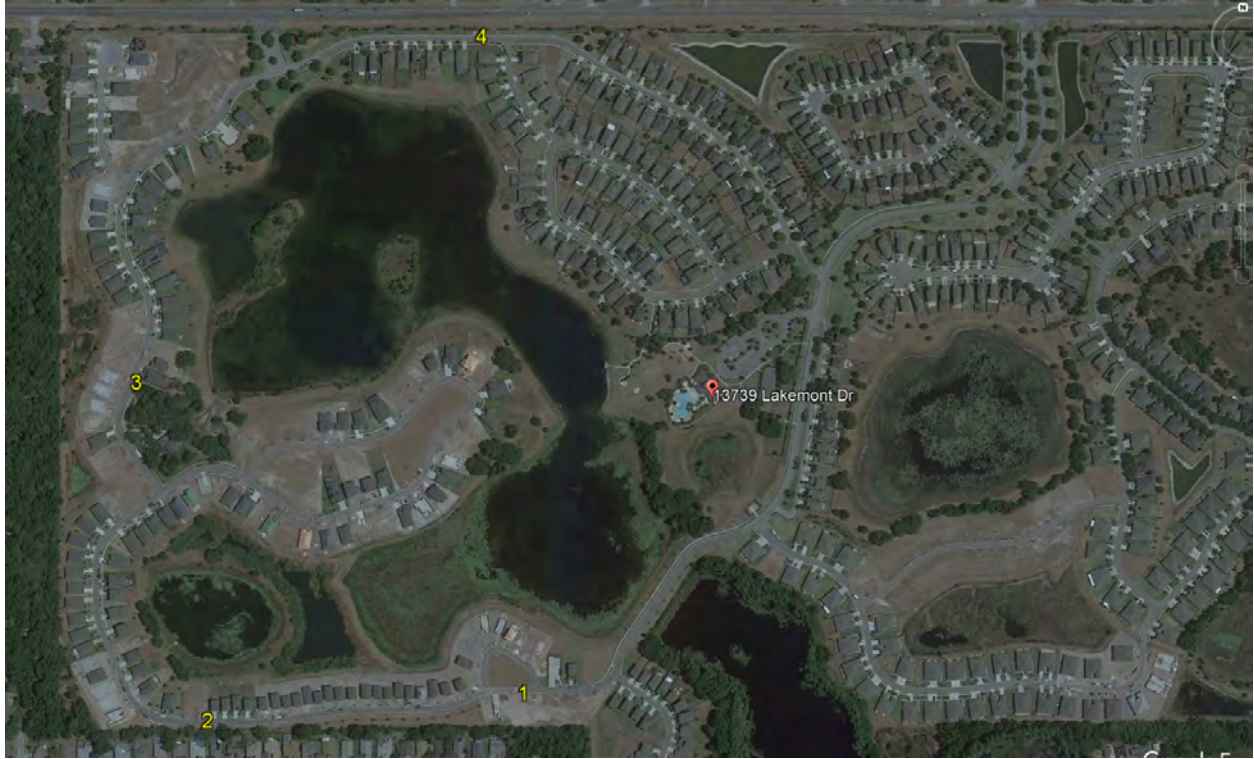
Office: 813.633.0548  
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**Lakeside Community Development District - Speed Humps**

**4 New Speed Humps - 12' x 23' x 3"**

## **Tab 10**



**RedTree Landscape Systems**  
5532 Auld Lane  
Holiday, FL 34690  
727-810-4464  
service@redtreelandscape.systems  
redtreelandscapesystems.com

**Invoice 14290**



**BILL TO**

Mr. Lynn Hayes  
Lakeside Community Development  
District  
c/o: Rizzetta & Company  
5844 Old Pasco Road, Suite 100  
Wesley Chapel, FL 33544 USA

DATE  
08/01/2023

PLEASE PAY  
\$14,780.00

DUE DATE  
08/31/2023

ACTIVITY	QTY	RATE	AMOUNT
Monthly Landscape Maintenance Program			
<b>Grounds Maintenance</b>	1	8,480.00	8,480.00
Monthly Grounds Maintenance			
<b>Horticulture</b>	1	1,020.00	1,020.00
Monthly Fertilization			
<b>Horticulture</b>	1	600.00	600.00
Monthly Pest Control			
<b>Landscape Maintenance:Irrigation Repair</b>	1	700.00	700.00
Monthly Irrigation Inspections			
<b>Grounds Maintenance</b>	1	150.00	150.00
Bee Tree Court - Addition of mowing cul-de-sac			
<b>Grounds Maintenance</b>	1	3,830.00	3,830.00
Additional of Retention Pond Maintenance Contract Addendum			
For the service month of this billing, kindly refer to the date on the invoice. Thank you!			

**RECEIVED**  
08/01/23

**TOTAL DUE \$14,780.00**

THANK YOU.

## **Tab 11**



Rizzetta & Company

#### UPCOMING DATES TO REMEMBER

- **Next Meeting:** September 27th @ 10am

## District Manager's Report

August 23

# 2023

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#### FINANCIAL SUMMARY

7/31/23

General Fund Cash & Investment Balance:	\$247,983
Reserve Fund Cash & Investment Balance:	\$472,680
Debt Service Fund Investment Balance:	\$713,718
<b>Total Cash and Investment Balances:</b>	<b>\$1,434,381</b>

**General Fund Expense Variance: \$(7,013)    Over Budget**

## **Tab 12**



# Quarterly Compliance Audit Report

---

## Lakeside

**Date:** August 2023 - 2nd Quarter

**Prepared for:** Scott Brizendine

**Developer:** Rizzetta

**Insurance agency:**



**Preparer:**

Jason Morgan - *Campus Suite Compliance*

*ADA Website Accessibility and Florida F.S. 189.069 Requirements*

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# Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

## Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in [Florida Statute Chapter 189.069](#).



### ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – [WCAG 2.1](#), which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.



## Florida Statute Compliance

Pursuant to F.S. [189.069](#), every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

## Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.\* Following the [WCAG 2.1](#) levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

\* **NOTE:** Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.





# ADA Website Accessibility

Result: **PASSED**

## Accessibility Grading Criteria

Passed	Description
Passed	<b>Website errors*</b> 0 WCAG 2.1 errors appear on website pages causing issues**
Passed	<b>Keyboard navigation</b> The ability to navigate website without using a mouse
Passed	<b>Website accessibility policy</b> A published policy and a vehicle to submit issues and resolve issues
Passed	<b>Color contrast</b> Colors provide enough contrast between elements
Passed	<b>Video captioning</b> Closed-captioning and detailed descriptions
Passed	<b>PDF accessibility</b> Formatting PDFs including embedded images and non-text elements
Passed	<b>Site map</b> Alternate methods of navigating the website

\*Errors represent less than 5% of the page count are considered passing

\*\*Error reporting details are available in your Campus Suite Website Accessibility dashboard



# Florida F.S. 189.069 Requirements

Result: **PASSED**

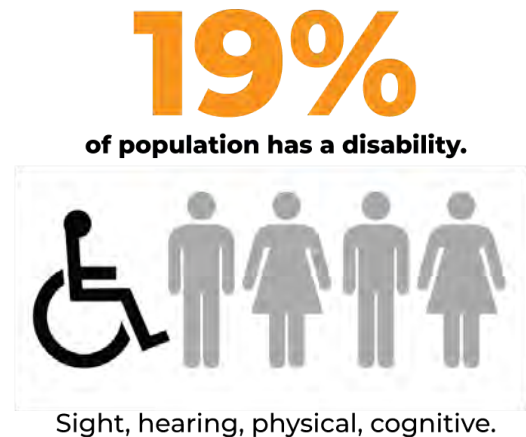
## Compliance Criteria

Passed	Description
Passed	Full Name and primary contact specified
Passed	Public Purpose
Passed	Governing body Information
Passed	Fiscal Year
Passed	Full Charter (Ordinance and Establishment) Information
Passed	CDD Complete Contact Information
Passed	District Boundary map
Passed	Listing of taxes, fees, assessments imposed by CDD
Passed	Link to Florida Commission on Ethics
Passed	District Budgets (Last two years)
Passed	Complete Financial Audit Report
Passed	Listing of Board Meetings
Passed	Public Facilities Report, if applicable
Passed	Link to Financial Services
Passed	Meeting Agendas for the past year, and 1 week prior to next

# Accessibility overview

## Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.



## The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.



# ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.



## Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

*Contract checker:* <http://webaim.org/resources/contrastchecker>



## Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This ‘friendlier’ language not only helps all the users, but developers who are striving to make content more universal on more devices.



## Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

*Helpful article:* <http://webaim.org/techniques/alttext>



## Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A “skip navigation” option is also required. Consider using [WAI-ARIA](#) for improved accessibility, and properly highlight the links as you use the tab key to make sections.

**Helpful article:** [www.nngroup.com/articles/keyboard-accessibility](http://www.nngroup.com/articles/keyboard-accessibility)

**Helpful article:** <http://webaim.org/techniques/skipnav>



## Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no ‘click here’ please) are just some ways to help everyone find what they’re searching for. You must also provide multiple ways to navigate such as a search and a site map.

**Helpful article:** <http://webaim.org/techniques/sitetools/>



## Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

**Helpful article:** <http://webaim.org/techniques/tables/data>



## **Making PDFs accessible**

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is one thing; converting old PDFs – called PDF remediation – takes time.

*Helpful articles:* <http://webaim.org/techniques/acrobat/acrobat>



## **Making videos accessible**

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

*Helpful article:* <http://webaim.org/techniques/captions>



## **Making forms accessible**

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

*Helpful article:* <http://webaim.org/techniques/forms>



## **Alternate versions**

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.



## **Feedback for users**

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is key for both any confirmation or error feedback that occurs while engaging the page.



## **Other related requirements**

### ***No flashing***

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

### ***Timers***

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

### ***Fly-out menus***

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

### ***No pop-ups***

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

# Web Accessibility Glossary

Assistive technology	Hardware and software for disabled people that enable them to perform tasks they otherwise would not be able to perform (e.g., a screen reader)
WCAG 2.0	Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled
504	Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people
508	An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled
ADA	American with Disabilities Act (1990)
Screen reader	Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages.
Website accessibility	Making your website fully accessible for people of all abilities
W3C	World Wide Web Consortium – the international body that develops standards for using the web



## **Tab 13**

## RESOLUTION 2023-09

### **THE ANNUAL APPROPRIATION RESOLUTION OF THE LAKESIDE COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2023, submitted to the Board of Supervisors ("**Board**") of the Lakeside Community Development District ("**District**") proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("**Fiscal Year 2023/2024**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

**WHEREAS**, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKESIDE COMMUNITY DEVELOPMENT DISTRICT:**

#### **SECTION 1. BUDGET**

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Lakeside Community Development District for the Fiscal Year Ending September 30, 2024.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

## SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sum of \$\_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is 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:

<b>TOTAL GENERAL FUND</b>	\$_____
<b>TOTAL RESERVE FUND</b>	\$_____
<b>DEBT SERVICE FUND – SERIS 2015</b>	\$_____
<b>DEBT SERVICE FUND – SERIS 2018</b>	\$_____
<b>TOTAL ALL FUNDS</b>	\$_____

## SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024, or within 60 days following the end of the Fiscal Year 2023/2024, may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 23RD DAY OF AUGUST 2023.**

ATTEST:

**LAKESIDE COMMUNITY DEVELOPMENT  
DISTRICT**

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Secretary / Assistant Secretary

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Chairperson, Board of Supervisors

**Exhibit A:** Fiscal Year 2023/2024 Budget

**Exhibit A**  
Fiscal Year 2023/2024 Budget



Rizzetta & Company

# Lakeside Community Development District

[lakesidecdd.org](http://lakesidecdd.org)

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**Proposed Budget  
For Fiscal Year 2023-2024**

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Rizzetta & Company

**Proposed Budget**  
**Lakeside Community Development District**  
**General Fund**  
**Fiscal Year 2023/2024**

Chart of Accounts Classification	Actual YTD through 07/31/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
<b>REVENUES</b>							
Interest Earnings							
Interest Earnings		\$ -	\$ -	\$ -	\$ -	\$ -	
Special Assessments							
Tax Roll	\$ 561,180	\$ 561,180	\$ 556,666	\$ 4,514	\$ 618,966	\$ 62,300	
<b>TOTAL REVENUES</b>	<b>\$ 561,180</b>	<b>\$ 561,180</b>	<b>\$ 556,666</b>	<b>\$ 4,514</b>	<b>\$ 618,966</b>	<b>\$ 62,300</b>	
Transfer from Balance Forward	\$ -	\$ 40,175	\$ -	\$ 40,175	\$ -	\$ -	
<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 561,180</b>	<b>\$ 601,355</b>	<b>\$ 556,666</b>	<b>\$ 44,689</b>	<b>\$ 618,966</b>	<b>\$ 62,300</b>	
<b>EXPENDITURES - ADMINISTRATIVE</b>							
Legislative							
Supervisor Fees	\$ 8,800	\$ 10,560	\$ 12,000	\$ 1,440	\$ 12,000	\$ -	
Financial & Administrative							
Administrative Services	\$ 3,978	\$ 4,774	\$ 4,774	\$ -	\$ 5,013	\$ 239	Cost of living adjustment
District Management	\$ 13,453	\$ 16,143	\$ 16,143	\$ -	\$ 16,950	\$ 807	Cost of living adjustment
District Engineer	\$ 10,307	\$ 12,368	\$ 20,000	\$ 7,632	\$ 20,000	\$ -	
Disclosure Report	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -	
Trustees Fees	\$ 6,915	\$ 6,915	\$ 7,000	\$ 85	\$ 7,000	\$ -	US Bank Series 2015 + Series 2018
Assessment Roll	\$ 5,304	\$ 5,304	\$ 5,304	\$ -	\$ 5,569	\$ 265	Cost of living adjustment
Financial & Revenue Collections	\$ 4,420	\$ 5,304	\$ 5,304	\$ -	\$ 5,569	\$ 265	Cost of living adjustment
Tax Collector /Property Appraiser Fees	\$ 150	\$ 150	\$ 150	\$ -	\$ 150	\$ -	
Accounting Services	\$ 13,260	\$ 15,912	\$ 15,912	\$ -	\$ 16,708	\$ 796	Cost of living adjustment
Auditing Services	\$ 5,000	\$ 3,600	\$ 3,600	\$ -	\$ 3,265	\$ (335)	Berger Toombs
Arbitrage Rebate Calculation	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	Series 2015 = \$500, Series 2018 = \$500
Public Officials Liability Insurance	\$ 2,733	\$ 2,733	\$ 3,050	\$ 317	\$ 3,006	\$ (44)	Per Egis estimate
Legal Advertising	\$ 1,440	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	Based on projected + possible extra special meetings/workshops
Miscellaneous Mailings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues, Licenses & Fees	\$ 175	\$ 275	\$ 275	\$ -	\$ 275	\$ -	
Website Hosting, Maintenance, Backup (and Email)	\$ 1,750	\$ 2,100	\$ 2,100	\$ -	\$ 2,100	\$ -	Per contract
ADA Website Compliance	\$ 1,538	\$ 1,538	\$ 1,538	\$ -	\$ 1,538	\$ -	Per contract
Legal Counsel							
District Counsel	\$ 24,737	\$ 29,684	\$ 30,000	\$ 316	\$ 30,000	\$ -	
<b>Administrative Subtotal</b>	<b>\$ 109,960</b>	<b>\$ 126,361</b>	<b>\$ 136,150</b>	<b>\$ 9,789</b>	<b>\$ 138,143</b>	<b>\$ 1,993</b>	
<b>EXPENDITURES - FIELD OPERATIONS</b>							



**Proposed Budget  
Lakeside Community Development District  
General Fund  
Fiscal Year 2023/2024**

Chart of Accounts Classification	Actual YTD through 07/31/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
Electric Utility Services							
Utility Services	\$ 4,798	\$ 5,758	\$ 7,400	\$ 1,642	\$ 7,400	\$ -	
Street Lights	\$ 2,723	\$ 3,268	\$ 2,500	\$ (768)	\$ 3,500	\$ 1,000	
Water-Sewer Combination Services							
Utility Services	\$ 84	\$ 101	\$ 500	\$ 399	\$ 500	\$ -	
Stormwater Control							
Aquatic Maintenance	\$ 16,650	\$ 19,980	\$ 29,980	\$ 10,000	\$ 29,980	\$ -	Per contract + future vegetation removal projects \$10K
Lake/Pond Bank Maintenance	\$ 38,300	\$ 45,960	\$ 69,960	\$ 24,000	\$ -	\$ (69,960)	Transfer to landscape maintenance.
Aquatic Plant Replacement	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	Aquatic plants for erosion control .
Stormwater System Maintenance	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	Stormwater System Maintenance
Other Physical Environment							
Property Insurance	\$ 1,112	\$ 1,112	\$ 1,510	\$ 398	\$ 1,668	\$ 158	Egis estimate
General Liability Insurance	\$ 2,733	\$ 2,733	\$ 3,050	\$ 317	\$ 3,006	\$ (44)	Egis estimate
Maintenance Contracts	\$ 1,114	\$ 1,337	\$ 9,241	\$ 7,904	\$ 9,241		CDD/HOA cost share agreement for maintenance staff not to exceed \$9,241
Entry & Walls Maintenance	\$ 1,000	\$ 1,200	\$ 10,000	\$ 8,800	\$ 10,000	\$ -	Entry wall/monument pressure washing + fence panel repairs/replacement
General Landscape Maintenance	\$ 171,721	\$ 206,065	\$ 123,000	\$ (83,065)	\$ 175,600	\$ 52,600	\$146,436 LM, \$19,634 Fert, \$9,530 Pest
Entry Monument Light Maintenance	\$ 1,314	\$ 1,577	\$ 3,500	\$ 1,923	\$ 3,500	\$ -	Monument light time clock repairs/replacement.
Well Maintenance	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	
Rust Prevention	\$ 8,260	\$ 9,912	\$ 8,400	\$ (1,512)	\$ 9,120	\$ 720	Per contract \$760/month
Holiday Decorations	\$ 5,000	\$ 5,000	\$ 3,750	\$ (1,250)	\$ -	\$ (3,750)	\$0 as per Board
Irrigation Maintenance & Repairs	\$ 22,173	\$ 26,608	\$ 13,000	\$ (13,608)	\$ 25,000	\$ 12,000	\$8400 current irr maint + repairs
Tree Trimming	\$ 18,850	\$ 22,620	\$ 19,360	\$ (3,260)	\$ 15,000	\$ (4,360)	Anticipate this to be lower for FY23/24.
Landscape - Mulch	\$ -	\$ -	\$ 25,875	\$ 25,875	\$ 24,000	\$ (1,875)	As per bid.
Landscape Replacement Plants, Shrubs, Trees	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	
Landscape- Annuals	\$ 10,035	\$ 12,042	\$ 6,690	\$ (5,352)	\$ 10,481	\$ 3,791	As per bid - 4 rotations.
Landscape Inspection Services	\$ 7,750	\$ 10,440	\$ 9,300	\$ (1,140)	\$ 10,500	\$ 1,200	
Dog Station Supplies & Maintenance	\$ 3,130	\$ 3,756	\$ 4,500	\$ 744	\$ 4,500	\$ -	Pet station maintenance and repairs.
Road & Street Facilities							
Roadway Repair & Maintenance	\$ -	\$ 1,000	\$ 5,000	\$ 4,000	\$ 5,000	\$ -	
Sidewalk Repair & Maintenance	\$ -	\$ 35,000	\$ 21,000	\$ (14,000)	\$ 21,000	\$ -	Community wide pressure washing \$21K + sidewalk repairs.
Street Sign Repair & Replacement	\$ 150	\$ 180	\$ 3,000	\$ 2,820	\$ 3,000	\$ -	
Contingency							
Miscellaneous Contingency	\$ 49,456	\$ 59,347	\$ 10,000	\$ (49,347)	\$ 78,827	\$ 68,827	Adjusted to keep assessments flat.
<b>Field Operations Subtotal</b>	<b>\$ 366,353</b>	<b>\$ 474,995</b>	<b>\$ 420,516</b>	<b>\$ (54,479)</b>	<b>\$ 480,823</b>	<b>\$ 60,307</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 476,313</b>	<b>\$ 601,355</b>	<b>\$ 556,666</b>	<b>\$ (44,689)</b>	<b>\$ 618,966</b>	<b>\$ 62,300</b>	
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 84,867</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>	

**Proposed Budget  
Lakeside Community Development District  
Reserve Fund  
Fiscal Year 2023/2024**

Chart of Accounts Classification	Annual Budget for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
<b>REVENUES</b>				
Interest Earnings				
Interest Earnings	\$ -	\$ -	\$ -	
Special Assessments				
Tax Roll	\$ 220,116	\$ 157,816	\$ (62,300)	
<b>TOTAL REVENUES</b>	<b>\$ 220,116</b>	<b>\$ 157,816</b>	<b>\$ (62,300)</b>	
Balance Forward from Prior Year	\$ -		\$ -	
<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 220,116</b>	<b>\$ 157,816</b>	<b>\$ (62,300)</b>	
<b>EXPENDITURES</b>				
Contingency				
Capital Reserves	\$ 157,816	\$ 157,816	\$ -	
Capital Outlay	\$ 62,300		\$ (62,300)	
<b>TOTAL EXPENDITURES</b>	<b>\$ 220,116</b>	<b>\$ 157,816</b>	<b>\$ (62,300)</b>	
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**Lakeside Community Development District**

**Debt Service**

**Fiscal Year 2023/2024**

<b>Chart of Accounts Classification</b>	<b>Series 2015</b>	<b>Series 2018</b>	<b>Budget for 2023/2024</b>
<b>REVENUES</b>			
Special Assessments			
Net Special Assessments	\$389,998.62	\$341,369.28	\$731,367.90
<b>TOTAL REVENUES</b>	<b>\$389,998.62</b>	<b>\$341,369.28</b>	<b>\$731,367.90</b>
<b>EXPENDITURES</b>			
<b>Administrative</b>			
Financial & Administrative			
Debt Service Obligation	\$389,998.62	\$341,369.28	\$731,367.90
<b>Administrative Subtotal</b>	<b>\$389,998.62</b>	<b>\$341,369.28</b>	<b>\$731,367.90</b>
<b>TOTAL EXPENDITURES</b>	<b>\$389,998.62</b>	<b>\$341,369.28</b>	<b>\$731,367.90</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Pasco County Collection Costs (2%) and Early Payment Discounts (4%):

6.0%

**Gross assessments:**

**\$777,389.35**

**Notes:**

Tax Roll County Collection Costs and Early Payment Discounts are 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

LAKESIDE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2023/2024 O&M Budget		\$776,782.00
Pasco County Collection Costs @	2%	\$16,527.28
Early Payment Discount @	4%	\$33,054.55
2023/2024 Total O&M Assessment		<u>\$826,363.83</u>

2022/2023 O&M Budget		\$776,782.00
2023/2024 O&M Budget		<u>\$776,782.00</u>
Total Difference		<u>\$0.00</u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2022/2023	2023/2024	\$	%
<u>Increment 1</u>				
Series 2015 Debt Service - Villa	\$899.22	\$899.22	\$0.00	0.00%
Operations/Maintenance - Villa	\$1,062.16	\$1,062.16	\$0.00	0.00%
<b>Total</b>	<b>\$1,961.38</b>	<b>\$1,961.38</b>	<b>\$0.00</b>	<b>0.00%</b>
Series 2015 Debt Service - Single Family 45'	\$999.13	\$999.13	\$0.00	0.00%
Operations/Maintenance - Single Family 45'	\$1,062.16	\$1,062.16	\$0.00	0.00%
<b>Total</b>	<b>\$2,061.29</b>	<b>\$2,061.29</b>	<b>\$0.00</b>	<b>0.00%</b>
Series 2015 Debt Service - Single Family 55'	\$999.13	\$999.13	\$0.00	0.00%
Operations/Maintenance - Single Family 55'	\$1,062.16	\$1,062.16	\$0.00	0.00%
<b>Total</b>	<b>\$2,061.29</b>	<b>\$2,061.29</b>	<b>\$0.00</b>	<b>0.00%</b>
Series 2015 Debt Service - Single Family 55'	\$0.00	\$0.00	\$0.00	0.00%
Operations/Maintenance - Single Family 55'	\$1,062.16	\$1,062.16	\$0.00	0.00%
<b>Total</b>	<b>\$1,062.16</b>	<b>\$1,062.16</b>	<b>\$0.00</b>	<b>0.00%</b>
Series 2015 Debt Service - Single Family 80'	\$1,298.87	\$1,298.87	\$0.00	0.00%
Operations/Maintenance - Single Family 80'	\$1,062.16	\$1,062.16	\$0.00	0.00%
<b>Total</b>	<b>\$2,361.03</b>	<b>\$2,361.03</b>	<b>\$0.00</b>	<b>0.00%</b>
<u>Increments 2 &amp; 3</u>				
Series 2018 Debt Service - Villa	\$900.00	\$900.00	\$0.00	0.00%
Operations/Maintenance - Villa	\$1,062.16	\$1,062.16	\$0.00	0.00%
<b>Total</b>	<b>\$1,962.16</b>	<b>\$1,962.16</b>	<b>\$0.00</b>	<b>0.00%</b>
Series 2018 Debt Service - Single Family 40'	\$1,000.00	\$1,000.00	\$0.00	0.00%
Operations/Maintenance - Single Family 40'	\$1,062.16	\$1,062.16	\$0.00	0.00%
<b>Total</b>	<b>\$2,062.16</b>	<b>\$2,062.16</b>	<b>\$0.00</b>	<b>0.00%</b>
Series 2018 Debt Service - Single Family 55'	\$1,000.00	\$1,000.00	\$0.00	0.00%
Operations/Maintenance - Single Family 55'	\$1,062.16	\$1,062.16	\$0.00	0.00%
<b>Total</b>	<b>\$2,062.16</b>	<b>\$2,062.16</b>	<b>\$0.00</b>	<b>0.00%</b>
Series 2018 Debt Service - Single Family 60'	\$1,125.00	\$1,125.00	\$0.00	0.00%
Operations/Maintenance - Single Family 60'	\$1,062.16	\$1,062.16	\$0.00	0.00%
<b>Total</b>	<b>\$2,187.16</b>	<b>\$2,187.16</b>	<b>\$0.00</b>	<b>0.00%</b>

LAKESIDE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$776,782.00
COLLECTION COSTS @	2.0%	\$16,527.28
EARLY PAYMENT DISCOUNT @	4.0%	\$33,054.55
TOTAL O&M ASSESSMENT		<u>\$826,363.83</u>

LOT SIZE	UNITS ASSESSED			ALLOCATION OF O&M ASSESSMENT				PER LOT ANNUAL ASSESSMENT			
	O&M	SERIES 2015 DEBT SERVICE <sup>(1)</sup>	SERIES 2018 DEBT SERVICE <sup>(2)</sup>	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	O&M	SERIES 2015 DEBT SERVICE <sup>(3)</sup>	SERIES 2018 DEBT SERVICE <sup>(4)</sup>	TOTAL <sup>(5)</sup>
<u>Increment 1</u>											
Villa	86	85	0	1.00	86.00	11.05%	\$91,346.13	\$1,062.16	\$899.22	\$0.00	\$1,961.38
Single Family 45'	150	150	0	1.00	150.00	19.28%	\$159,324.65	\$1,062.16	\$999.13	\$0.00	\$2,061.29
Single Family 55'	113	113	0	1.00	113.00	14.52%	\$120,024.57	\$1,062.16	\$999.13	\$0.00	\$2,061.29
Single Family 55'	1	0	0	1.00	1.00	0.13%	\$1,062.16	\$1,062.16	\$0.00	\$0.00	\$1,062.16
Single Family 80'	58	58	0	1.00	58.00	7.46%	\$61,605.53	\$1,062.16	\$1,298.87	\$0.00	\$2,361.03
<u>Increments 2 &amp; 3</u>											
Villa	114	0	114	1.00	114.00	14.65%	\$121,086.73	\$1,062.16	\$0.00	\$900.00	\$1,962.16
Single Family 40'	114	0	114	1.00	114.00	14.65%	\$121,086.73	\$1,062.16	\$0.00	\$1,000.00	\$2,062.16
Single Family 55'	99	0	99	1.00	99.00	12.72%	\$105,154.27	\$1,062.16	\$0.00	\$1,000.00	\$2,062.16
Single Family 60'	43	0	42	1.00	43.00	5.53%	\$45,673.07	\$1,062.16	\$0.00	\$1,125.00	\$2,187.16
	<u>778</u>	<u>406</u>	<u>369</u>		<u>778.00</u>	<u>100.00%</u>	<u>\$826,363.83</u>				

LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%):

(\$49,581.83)

Net Revenue to be Collected:

\$776,782.00

(1) Reflects the number of total lots with Series 2015 debt outstanding.

(2) Reflects the number of total lots with Series 2018 debt outstanding.

(3) Annual debt service assessment per lot adopted in connection with the Series 2015 bond issue. Annual assessment includes principal, interest, Pasco County collection costs and early payment discounts.

(4) Annual debt service assessment per lot adopted in connection with the Series 2018 bond issue. Annual assessment includes principal, interest, Pasco County collection costs and early payment discounts.

(5) Annual assessment that will appear on November 2023 Pasco County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).

## 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.

**Miscellaneous Revenues:** The District may receive monies event rentals for such things as weddings, birthday parties, etc. for the sale or provision of electronic access cards, entry decals etc.

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### EXPENDITURES – ADMINISTRATIVE:

**Supervisor Fees:** The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 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.

**Trustee's Fees:** The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

**Assessment Roll:** The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

**Financial & Revenue Collections:** Services of the Collection Agent 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. The Collection Agent also maintains and updates the District's lien book(s) annually and 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.

**Arbitrage Rebate Calculation:** The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

**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.

**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.

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## **EXPENDITURES - FIELD OPERATIONS:**

**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.

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

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

**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.

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

**Stormwater Systems Maintenance:** The District will incur expenses related to the stormwater systems maintenance.

**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

**General Maintenance Personnel:** The District will incur expenses related to the cost share agreement with the Homeowners Association to utilize maintenance personnel for District related tasks/assignments.

**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.

**Entry Monument Light Maintenance:** The District will incur expenditures to repairs/replacements of monument lights.

**Well Maintenance:** The District will incur expenditures related to irrigation well maintenance/repairs.

**Rust Prevention:** The District will incur expenditures related to the prevention of rust from the irrigation system.

**Holiday Decorations:** The District may incur expenses for the installation and removal of District holiday decorations.



**Irrigation Maintenance & Repairs:** The District will incur expenditures related to the maintenance and repairs of the irrigation systems.

**Holiday Decorations:** The District may incur expenses for the installation and removal of District holiday decorations.

**Irrigation Maintenance & Repairs:** The District will incur expenditures related to the maintenance and repairs of the irrigation systems.

**Tree Trimming Services:** The District will incur expenditures to maintain trees within the District's boundaries as the District determines necessary.

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

**Landscape Inspection Services:** The District may contract for landscape management services to provide landscape maintenance oversight.

**Dog Waste Station Supplies & Maintenance:** Expenses related to dog waste station repairs and supplies.

**Roadway Repair & Maintenance:** Expenses related to repair and maintenance of roadways that are 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.

**Street Sign Repair & Replacement:** Expenses related to the repair and maintenance of roadway street signs owned by the District.

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

## 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.

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### 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.

## DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

### REVENUES:

**Special Assessments:** The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

---

### EXPENDITURES – ADMINISTRATIVE:

**Debt Service Obligation:** This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

## **Tab 14**

## RESOLUTION 2023-10

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKESIDE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Lakeside Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, the District is located in Pasco County, Florida ("**County**"); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

**WHEREAS**, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("**Fiscal Year 2023/2024**"), attached hereto as **Exhibit "A"** and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS**, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2023/2024; and

**WHEREAS**, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the Lakeside Community Development District ("**Assessment Roll**") attached to this Resolution as **Exhibit "B"** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKESIDE COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit "A"** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits "A" and "B,"** is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits "A" and "B."** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

**SECTION 3. COLLECTION.** The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits "A" and "B."** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified to the County Tax Collector and shall be collected by the County

Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

**SECTION 6. 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 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED** this 23rd day of August 2023.

ATTEST:

**LAKESIDE COMMUNITY DEVELOPMENT  
DISTRICT**

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

\_\_\_\_\_  
Chairperson, Board of Supervisors

**Exhibit A:** Budget

**Exhibit B:** Assessment Roll

**Exhibit A**  
**Budget**



**EXHIBIT B**

Assessment Roll

Assessment roll is maintained in the District's official records and is available upon request. Certain exempt information may be redacted prior to release in compliance with Chapter 119, Florida Statutes.

## **Tab 15**

**RESOLUTION 2023-11**

**A RESOLUTION OF THE LAKESIDE COMMUNITY  
DEVELOPMENT DISTRICT ADOPTING THE ANNUAL  
MEETING SCHEDULE FOR FISCAL YEAR 2023/2024**

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

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2023/2024 annual meeting schedule as attached in **Exhibit A**;

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF  
SUPERVISORS OF THE LAKESIDE COMMUNITY  
DEVELOPMENT DISTRICT**

1. The Fiscal Year 2023-2024 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.

2. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 23rd day of August 2023.

ATTEST:

**LAKESIDE COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary / Assistant Secretary

---

Chair, Board of Supervisors

**EXHIBIT “A”**  
**BOARD OF SUPERVISORS’ MEETING DATES**  
**LAKESIDE COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2023-2024**

October 18, 2023 \*  
November 15, 2023 \*  
December 20, 2023  
January 17, 2024 \*  
February 21, 2024 \*  
March 20, 2024  
April 17, 2024  
May 15, 2024 \*  
June 19, 2024  
July 17, 2024  
August 21, 2024 \*  
September 18, 2024

Meetings will convene at 10:00 a.m. at the office of Rizzetta & Company, Inc., located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544. The October, November, January, February, May, and August meetings will convene at \*6:00 p.m. at the Lakeside Amenity Center located at 13739 Lakemont Dr., Hudson, Florida 34669.

## **Tab 16**



YELLOW DAWG

*Your Parking Lot's Best Friend!*

Job #  
**1,186,158**

Proposal Date  
**Mon, Aug 14, 2023**

Yellow Dawg Asphalt Services  
1396 Seabreeze Street  
Clearwater, FL 33756  
813-467-4002 Office  
sbpc@yellowdawgasphalt.com

Q Lakeside CDD  
U Hudson, FL  
O  
T  
E

B Florida Desing Consultants, INC.  
I 20525 Amberfield Dr. Suite #201  
L Land O Lakes, FL 34638  
L

**Who do you trust?** Yellow Dawg is part of the ONLY true national brand with locations in 18 states (Jet-Black Franchise Group). We completed over 24,000 jobs in 2022 alone. Yellow Dawg is ranked #1 by *Entrepreneur Magazine*® and has a 4.8 STAR rating on Google from over 6000 reviews since 2019. We have a brand name to protect and will not cut corners or sacrifice quality.

### Asphalt Services

**\$5,745.00**

Sawcut and remove existing damaged asphalt and haul away debris from property. Clean, and prep underlying surface and install black base to ensure proper compaction. Install 2.0" of SP9.5 hotmix asphalt. One mobilization.

### Additional Pot Hole Repair

**\$1,500.00**

\*If done at same time/same mobilization as above line item a total of \$1,000 can be deducted from the total.

### TOTAL

We propose hereby to furnish material and labor complete in accordance with above specifications. for the total sum of:

### Payment In Full Upon Completion.

Subtotal	<b>\$7,245.00</b>
	<b>\$0.00</b>
Sales Tax	<b>\$0.00</b>
Grand Total	<b>\$7,245.00</b>

*All work is performed in a professional manner by insured personnel. All materials meet strict national corporate company quality control standards. Any alteration or deviation from above specifications involving extra costs will be executed only upon explicit verbal or written agreements. We are not responsible for damage to wet sealant or other products after we have left the property. Scheduling is contingent upon delays beyond our control (weather).*

**UNLESS OTHERWISE NOTED, PRICE INCLUDES 1 SERVICE TRIP (1 MOBILIZATION). MULTIPLE MOBILIZATIONS MAY INCUR ADDITIONAL CHARGES. PLEASE NOTIFY US OF A NEED FOR ADDITIONAL MOBILIZATIONS AS SOON AS POSSIBLE.**

Yellow Dawg® authorized signature

Note: This proposal may be withdrawn by us if not accepted within 30 days

**Acceptance of proposal**---the above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Customer Signature:

Please return signed copy to Yellow Dawg®

## **Tab 17**

**LAKESIDE  
COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2022**



**LAKESIDE COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA**

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
[www.graucpa.com](http://www.graucpa.com)

## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Lakeside Community Development District  
Pasco County, Florida

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of Lakeside Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2022, 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.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

### ***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 is the responsibility of management and, 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 Information Included in the Financial Report***

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 11, 2023 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

August 11, 2023

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Lakeside Community Development District, Pasco County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2022. 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 \$242,150.
- The change in the District's total net position in comparison with the prior fiscal year was (\$153,669) 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, 2022, the District's governmental funds reported combined ending fund balances of \$1,095,624, an increase of \$75,029 in comparison with the prior fiscal year. A portion of the fund balance is non-spendable for prepaid items and deposits, restricted for debt service, assigned to 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 assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations 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: the 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 balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

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,		
	2022	2021
Current and other assets	\$ 1,114,033	\$ 1,066,458
Capital assets, net of depreciation	9,244,468	9,681,934
Total assets	10,358,501	10,748,392
Current liabilities	236,351	267,573
Long-term liabilities	9,880,000	10,085,000
Total liabilities	10,116,351	10,352,573
Net position		
Net investment in capital assets	(635,532)	(403,066)
Restricted for:		
Debt service	487,014	468,708
Capital projects	-	5,938
Unrestricted	390,668	324,239
Total net position	\$ 242,150	\$ 395,819

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. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease is attributed to the conveyance of completed infrastructure to another entity for maintenance and ownership responsibilities.

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:	2022	2021
Program revenues		
Charges for services	\$ 1,311,705	\$ 1,237,019
Operating grants and contributions	18,731	42
Capital grants and contributions	3	-
General revenues		
Unrestricted investment earnings	493	61
Miscellaneous	2,226	18,625
Total revenues	1,333,158	1,255,747
Expenses:		
General government	163,385	153,870
Law Enforcement	9,720	13,510
Maintenance and operations	785,387	779,090
Conveyance of infrastructure	-	642,698
Interest on long-term debt	528,335	536,979
Total expenses	1,486,827	2,126,147
Change in net position	(153,669)	(870,400)
Net position - beginning	395,819	1,266,219
Net position - ending	\$ 242,150	\$ 395,819

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$1,486,827. The costs of the District's activities were primarily funded by program revenues. Program revenues, comprised primarily of assessments, increased during the fiscal year as a result of an increase in per unit operations and maintenance assessment revenue. In total, expenses, including depreciation, decreased from the prior fiscal year, the decrease in expenses due to the conveyance of completed infrastructure to another entity for maintenance in the prior year.

## 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 did not exceed appropriations for the fiscal year ended September 30, 2022.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2022, the District had \$13,205,189 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$3,960,721 has been taken, which resulted in a net book value of \$9,244,468. More detailed information about the District's capital assets is presented in the notes to the financial statements.

### Capital Debt

At September 30, 2022, the District had \$9,880,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes to the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND OTHER EVENTS

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, land owners, 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 Lakeside Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

## **FINANCIAL STATEMENTS**



**LAKESIDE COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2022**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 387,045
Prepaid items and deposits	22,032
Restricted assets:	
Investments	704,956
Capital assets:	
Depreciable assets, net	<u>9,244,468</u>
Total assets	<u>10,358,501</u>
 <b>LIABILITIES</b>	
Accounts payable and accrued expenses	18,409
Accrued interest payable	217,942
Non-current liabilities:	
Due within one year	205,000
Due in more than one year	<u>9,675,000</u>
Total liabilities	<u>10,116,351</u>
 <b>NET POSITION</b>	
Net investment in capital assets	(635,532)
Restricted for:	
Debt service	487,014
Unrestricted	<u>390,668</u>
Total net position	<u>\$ 242,150</u>

See notes to the financial statements

**LAKESIDE COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<u>Functions/Programs</u>	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<u>Primary government:</u>					
<u>Governmental activities:</u>					
General government	\$ 163,385	\$ 163,385	\$ -	\$ -	\$ -
Law Enforcement	9,720	-	-	-	(9,720)
Maintenance and operations	785,387	403,721	17,630	3	(364,033)
Interest on long-term debt	528,335	744,599	1,101	-	217,365
Total governmental activities	<u>1,486,827</u>	<u>1,311,705</u>	<u>18,731</u>	<u>3</u>	<u>(156,388)</u>
General revenues:					
Unrestricted investment earnings					493
Miscellaneous					<u>2,226</u>
Total general revenues					<u>2,719</u>
Change in net position					(153,669)
Net position - beginning					<u>395,819</u>
Net position - ending					<u>\$ 242,150</u>

See notes to the financial statements

**LAKESIDE COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
BALANCE SHEET –  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2022**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>ASSETS</b>				
Cash	\$ 387,045	\$ -	\$ -	\$ 387,045
Investments	-	704,956	-	704,956
Prepaid items and deposits	22,032	-	-	22,032
<b>Total assets</b>	<b>\$ 409,077</b>	<b>\$ 704,956</b>	<b>\$ -</b>	<b>\$ 1,114,033</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable and accrued liabilities	\$ 18,409	\$ -	\$ -	\$ 18,409
<b>Total liabilities</b>	<b>18,409</b>	<b>-</b>	<b>-</b>	<b>18,409</b>
Fund balances:				
Nonspendable:				
Prepaid items and deposits	22,032	-	-	22,032
Restricted for:				
Debt service	-	704,956	-	704,956
Assigned for:				
Capital reserves	250,908	-	-	250,908
Unassigned	117,728	-	-	117,728
<b>Total fund balances</b>	<b>390,668</b>	<b>704,956</b>	<b>-</b>	<b>1,095,624</b>
<b>Total liabilities and fund balances</b>	<b>\$ 409,077</b>	<b>\$ 704,956</b>	<b>\$ -</b>	<b>\$ 1,114,033</b>

See notes to the financial statements

**LAKESIDE COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2022**

Fund balance - governmental funds \$ 1,095,624

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 in the net position of the government as a whole.

Cost of capital assets	13,205,189	
Accumulated depreciation	<u>(3,960,721)</u>	9,244,468

Liabilities not due and payable from current available resources  
are not reported as liabilities in the governmental fund statements.  
All liabilities, both current and long-term, are reported in the  
government-wide financial statements.

Accrued interest payable	(217,942)	
Bonds payable	<u>(9,880,000)</u>	<u>(10,097,942)</u>
Net position of governmental activities		<u><u>\$ 242,150</u></u>

See notes to the financial statements

**LAKESIDE COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES –  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>REVENUES</b>				
Assessments	\$ 567,106	\$ 744,599	\$ -	\$ 1,311,705
Developer revenues	17,630	-	-	17,630
Interest	493	1,101	3	1,597
Miscellaneous	2,226	-	-	2,226
Total revenues	587,455	745,700	3	1,333,158
<b>EXPENDITURES</b>				
Current:				
General government	163,385	-	-	163,385
Law Enforcement	9,720	-	-	9,720
Maintenance and operations	314,821	-	-	314,821
Debt service:				
Principal	-	205,000	-	205,000
Interest	-	532,103	-	532,103
Capital outlay	33,100	-	-	33,100
Total expenditures	521,026	737,103	-	1,258,129
Excess (deficiency) of revenues over (under) expenditures	66,429	8,597	3	75,029
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in (out)	-	5,941	(5,941)	-
Total other financing sources (uses)	-	5,941	(5,941)	-
Net change in fund balances	66,429	14,538	(5,938)	75,029
Fund balances - beginning	324,239	690,418	5,938	1,020,595
Fund balances - ending	\$ 390,668	\$ 704,956	\$ -	\$ 1,095,624

See notes to the financial statements

**LAKESIDE COMMUNITY DEVELOPMENT 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, 2022**

Net change in fund balances - total governmental funds	\$	75,029
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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.		33,100
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Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(470,566)
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Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		205,000
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The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the governmental fund financial statements.		3,768
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Change in net position of governmental activities	\$	<u>(153,669)</u>
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See notes to the financial statements

**LAKESIDE COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

Lakeside Community Development District (the "District") was established on August 27, 2007 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Pasco County Ordinance 07-19. 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. As of September 30, 2022, four of the Supervisors are elected by qualified electors and one is elected by landowners of the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2022, one of the Board of Supervisors is affiliated with the Developer, WSC-L Lakeside Investors V, LLC ("Developer").

The Board has the 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. For the most part, the effect of interfund activity has been removed from these statements.

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 and debt service 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 collected 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 assessable lands located within the District. Assessments may be levied on property to pay for the operations and maintenance of the District. The fiscal year for which annual assessments may be levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. 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 funds:

### **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.

### **Debt Service Fund**

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

### **Capital Projects Fund**

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District. The fund was closed during the current fiscal year.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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

### **Assets, Liabilities and Net Position or Equity**

#### **Restricted Assets**

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.



## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### **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 paragraph 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 and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

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.

#### **Prepaid Items**

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 other public infrastructure improvements of the District) are reported in the government 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 constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Roadways	30
Stormwater management	30
Landscape and hardscape	20
Signage	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.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### 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.

#### 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.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 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) Certain 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 and such funds are reflected as carry forward.

## NOTE 4 – DEPOSITS AND INVESTMENTS

### Deposits

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.

### Investments

The District's investments were held as follows at September 30, 2022:

	Amortized cost	Credit Risk	Weighted Average Maturities
First American Treasury			
Obligations CL Y	\$ 328,887	S&P AAAm	9 days
US Bank Money Market 5-Ct	376,069	Not available	Not available
Total Investments	<u>\$ 704,956</u>		

*Credit risk* – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

*Concentration risk* – The District places no limit on the amount the District may invest in any one issuer.

*Interest rate risk* – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments (Continued)

However, the Bond Indentures limit the type of investments held using unspent proceeds.

*Fair Value Measurement* – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

## NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Roadways	\$ 4,740,894	\$ -	\$ -	\$ 4,740,894
Stormwater Management	6,349,824	-	-	6,349,824
Landscape & Hardscape	2,060,176	-	-	2,060,176
Sidewalk	-	13,100	-	13,100
ADA Ramps - Traffic Calming Improvement	-	20,000	-	20,000
Signage	21,195	-	-	21,195
Total capital assets, being depreciated	13,172,089	33,100	-	13,205,189
Less accumulated depreciation for:				
Roadways	725,304	158,029	-	883,333
Stormwater Management	1,849,363	211,660	-	2,061,023
Landscape & Hardscape	900,651	96,055	-	996,706
Signage	14,837	4,239	-	19,076
ADA Ramps- Traffic Calming Improvement	-	583	-	583
Total accumulated depreciation	3,490,155	470,566	-	3,960,721
Total capital assets, being depreciated, net	9,681,934	(437,466)	-	9,244,468
Governmental activities capital assets, net	\$ 9,681,934	\$ (437,466)	\$ -	\$ 9,244,468

## **NOTE 5 – CAPITAL ASSETS (Continued)**

The total construction project is expected to consist of three phases, or “increments,” and cost approximately \$15.8 million. The infrastructure will include roadways, stormwater management systems, water distribution, sanitary sewer, landscaping, irrigation and hardscape. Approximately \$8.4 million of completed project infrastructure was conveyed to the District by the Developer in December 2010. In July 2015, the District issued Series 2015 Bonds to fund Increment 1. In July 2018, the District issued Series 2018 Bonds to repay the Developer note payable and fund a portion of Increments 2 and 3. Any remaining improvements are expected to be funded by the Developer pursuant to the Completion agreement.

Depreciation expense was charged to the maintenance and operations function.

## **NOTE 6 – LONG-TERM LIABILITIES**

### **Series 2015**

In July 2015, the District issued \$5,635,000 of Capital Improvement Revenue Bonds, Series 2015 consisting of multi-term Bonds with interest rates ranging from 4.75% - 5.75% due May 1, 2025 – May 1, 2045. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2016 through May 1, 2045.

The Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2022.

### **Series 2018**

In July 2018, the District issued \$5,275,000 of Capital Improvement Revenue Bonds, Series 2018 consisting of multi-term Bonds with interest rates ranging from 4.0% - 5.1% due May 1, 2023 – May 1, 2048. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2019 through May 1, 2048.

The Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2022.

## NOTE 6 – LONG-TERM LIABILITIES (Continued)

### Long-term debt activity

Changes in long-term liability activity for the fiscal year ended September 30, 2022 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2015	\$ 5,070,000	\$ -	\$ 105,000	\$ 4,965,000	\$ 110,000
Series 2018	5,015,000	-	100,000	4,915,000	95,000
Total	<u>\$ 10,085,000</u>	<u>\$ -</u>	<u>\$ 205,000</u>	<u>\$ 9,880,000</u>	<u>\$ 205,000</u>

At September 30, 2022, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2023	\$ 205,000	\$ 523,060	\$ 728,060
2024	215,000	514,035	729,035
2025	230,000	503,973	733,973
2026	240,000	493,205	733,205
2027	250,000	480,995	730,995
2028-2032	1,485,000	2,193,145	3,678,145
2033-2037	1,920,000	1,760,462	3,680,462
2038-2042	2,515,000	1,180,901	3,695,901
2043-2047	2,490,000	434,601	2,924,601
2048	330,000	16,830	346,830
Total	<u>\$ 9,880,000</u>	<u>\$ 8,101,207</u>	<u>\$ 17,981,207</u>

## NOTE 7 – 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 (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

## NOTE 8 – 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 during the past three years.

## NOTE 9 – SUBSEQUENT EVENTS

Subsequent to fiscal year end, the District prepaid a total of \$15,000 of the Series 2018 Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

**LAKESIDE COMMUNITY DEVELOPMENT 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, 2022**

	Budgeted Amounts <u>Original &amp; Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Assessments	\$ 563,909	\$ 567,106	\$ 3,197
Developer revenue	-	17,630	17,630
Interest	-	493	493
Miscellaneous	-	2,226	2,226
Total revenues	<u>563,909</u>	<u>587,455</u>	<u>23,546</u>
<b>EXPENDITURES</b>			
Current:			
General government	128,300	163,385	(35,085)
Law Enforcement	9,360	9,720	(360)
Maintenance and operations	426,249	314,821	111,428
Capital outlay	-	33,100	(33,100)
Total expenditures	<u>563,909</u>	<u>521,026</u>	<u>42,883</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	66,429	<u>\$ 66,429</u>
Fund balance - beginning		<u>324,239</u>	
Fund balance - ending		<u>\$ 390,668</u>	

See notes to required supplementary information

**LAKESIDE COMMUNITY DEVELOPMENT 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 did not exceed appropriations for the fiscal year ended September 30, 2022.



**LAKESIDE COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FL STATUTE 218.39(3)(C)  
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2022	0
Number of independent contractors compensated in September 2022	16
Employee compensation for FYE 9/30/2022 (paid/accrued)	0
Independent contractor compensation for FYE 9/30/2022	\$318,102.11
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See page 21
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2022	Not applicable
Ad valorem taxes collected FYE 9/30/2022	Not applicable
Outstanding Bonds:	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2022	<p>Operations and maintenance;  All units - \$771.08</p> <p>Debt service Series 2015;  Villa - \$899.22  Single Family 45" - \$999.13  Single Family 55" - \$999.13  Single Family 80" - \$1,298.87</p> <p>Debt service Series 2018;  Villa - \$900  Single Family 40" - \$1,000  Single Family 55" - \$1,000  Single Family 60" - \$1,125</p>
Special assessments collected FYE 9/30/2022	\$1,302,622.49
Outstanding Bonds:	
Series 2015, due May 1, 2045	see Note 6 page 19 for details
Series 2018, due May 1, 2048	see Note 6 page 19 for details



**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  
Lakeside Community Development 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 each major fund of Lakeside Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated August 11, 2023.

**Report on 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 or significant deficiencies may exist that were not identified.

**Report on 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*.

**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.

August 11, 2023



**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  
Lakeside Community Development District  
Pasco County, Florida

We have examined Lakeside Community Development 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, 2022. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2022.

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 Lakeside Community Development District, Pasco County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

August 11, 2023



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

To the Board of Supervisors  
Lakeside Community Development District  
Pasco County, Florida

### **Report on the Financial Statements**

We have audited the accompanying basic financial statements of Lakeside Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated August 11, 2023.

### **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 August 11, 2023, 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 Lakeside Community Development 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 Lakeside Community Development 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.

August 11, 2023

## **REPORT TO MANAGEMENT**

### **I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS**

None

### **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, 2021.

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, 2022.

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, 2022.

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 as of September 30, 2022. 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.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

## **Tab 18**

**MINUTES OF MEETING  
LAKESIDE COMMUNITY DEVELOPMENT DISTRICT**

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

The Regular Meeting of the Board of Supervisors of the Lakeside Community Development District was held on **Wednesday, July 26, 2023, at 10:00 a.m.** at the Wesley Chapel District Office located at 5844 Old Pasco Rd., Ste. 100, Wesley Chapel, FL 33544.

**Present and constituting a quorum:**

Jack Koch	<b>Board Supervisor, Chair</b>
Linda Ramlot	<b>Board Supervisor, Vice Chair (via phone)</b>
Christina Brooks	<b>Board Supervisor, Assistant Secretary</b>
Gordon Dexter	<b>Board Supervisor, Assistant Secretary</b>
Ronald Hale	<b>Board Supervisor, Assistant Secretary</b>

**Also Present:**

Daryl Adams	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Michelle Rigoni	<b>District Counsel, Kutak Rock (via phone)</b>
David Fleeman	<b>District Engineer, Florida Design</b>
Jason Liggett	<b>Landscape Specialist, Rizzetta &amp; Company</b>
Jessie Palmer	<b>Admin, Rizzetta &amp; Company, Inc.</b>

Audience present

**FIRST ORDER OF BUSINESS**

**Called To Order**

The Regular Meeting was called to order and a roll call was performed confirming that a quorum was present. The Meeting began at 10:08 a.m.

**SECOND ORDER OF BUSINESS**

**Audience Comments**

Residents commented on how much they appreciated the benches the CDD installed. They also commented on concerns with a small area of grass near a pond maintained by CDD.



**THIRD ORDER OF BUSINESS**

**Staff Reports**

**A. Landscape Inspection Specialist**

*The Landscape inspection Report was reviewed later in the meeting.*

***District Engineer Report***

Mr. Fleeman informed the Board the sidewalk project will start the first or second week of August. The Board would like Mr. Fleeman to manage the project.

He is still waiting on the contractors on the speed humps. The Board would like Mr. Fleeman to move forward with getting the designs and proposals not to exceed \$5,000. They would like an update at the August meeting and have the plans at the September meeting.

On a Motion by Mr. Hale and seconded by Ms. Brooks, with all in favor, the Board of Supervisors approved the no outlet sign proposal, totaling \$690, as presented, for the Lakeside Community Development District.

**B. Landscaper**

Mr. Koch commented on concerns about how often areas will be addressed. Ms. Ramlot commented on concerns about the fertilization water source and the number of employees dispatched to the community. Mr. Liggett assured the Board he will be coming up with a plan and schedule with the landscaper to work on. The Board agreed they would like to review how the landscaping services are going six months into service. A discussion will be added to the January agenda.

The Board turned in their RFP scoring sheets.

*The Board moved to Business Item A.*

On a Motion by Mr. Dexter and seconded by Mr. Koch, with all in favor, the Board of Supervisors adopted Resolution 2023-08, Redesignating the Secretary of the District, as presented, for the Lakeside Community Development District.

***District Counsel***

At this time Ms. Rigoni had nothing to report to the Board.

**C. Solitude Lake Management**

The Board reviewed the report. Ms. Brooks stated concerns with how well the ponds are being maintained and referenced a comparison to a neighboring community, Starkey Ranch, using the same vendor. The Board would like Mr. Craft to address concerns with Solitude and request them to be present and the August meeting.

The Board wants to table the dead Willow removals at site #14 proposal until the August meeting.

**D. District Counsel**

Ms. Rigoni presented earlier in the meeting.

**E. District Engineer**

Mr. Fleeman presented earlier in the meeting.

**F. District Manager**

Mr. Adams reminded the Board the next regular meeting is scheduled for Wednesday, August 23, 2023 at 6:00 6m at the Lakeside Amenity Center located at 13739 Lakemont Drive, Hudson, FL 34669. This is the Public Hearing meeting for the final budget and quorum is needed.

Mr. Hale stated that he might not be present for the August meeting.

The Board would like to have the fence checked before the payment is placed.

Ms. Brooks requested at update on the pet waste company and that RedTree did not mow and should not get paid if they send a bill.

The Board would like the meeting schedule to change to half of the meetings at the clubhouse. They agreed they still would like Wednesdays and would like to have the meeting at 10:00 am and 6:00 pm.

*The Scoring for the RFP for Landscaping services where finalized.*

The scoring for the RFP Landscaping bids was 461 Pine Lake, 441.04 Yellowstone, 334.28 Florida United, and 302.2 Brightview.

On a Motion by Mr. Dexter and seconded by Ms. Brooks, with all in favor, the Board of Supervisors approved Pine Lake as the new landscaping service, pending verification, as presented, for the Lakeside Community Development District.

*Pine Lake was requested to stay to review the landscape inspection report with the Board so they can see the issues that will need to be addressed once they start services as of August 1<sup>st</sup>.*

Mr. Liggett presented the report to the Board.

Ms. Brooks requested an update on the irrigation break. Mr. Liggett will follow up on this matter.

The Board discussed the future plans for the flower beds.

Mr. Liggett will have irrigation bids together for the August meeting.

Mr. Adams asked Mr. Conte, with Pine Lake, for an estimate time frame of how long it will take until they should be able to get the community up to standard. Mr. Conte stated they should be able to have some issues resolved within a month and the others will need to be evaluated to determine an accurate time frame.

The Board held a lengthy discussion about an area around a pond that needs to be accessed for mowing services. Mr. Liggett will work with Mr. Fleeman to revise the map for future maintenance instruction.

**FOURTH ORDER OF BUSINESS                      Consideration of Resolution 2023-08,  
Redesignating the Secretary of the District**

*This was considered under staff reports.*

**FIFTH ORDER OF BUSINESS                      Consideration of Replace CBU Proposal**

This was signed off on previously by Mr. Craft.

The Board held a brief discussion on concerns of the lifespan and repairs on these units. They would like to consider repairs before replacements for future needs.

**SIXTH ORDER OF BUSINESS                      Consideration of Asphalt Repair in Two  
Locations**

*This was discussed during the District Engineer staff report.*

**SEVENTH ORDER OF BUSINESS                      Consideration of LMP Sod Replacement  
Proposal**

The Board held this discussion after the District Engineer's report.

**EIGHTH ORDER OF BUSINESS                      Consideration of Minutes of the Board of  
Supervisors Meeting held on June 28, 2023**

On a Motion by Mr. Hale and seconded by Mr. Dexter, with all in favor, the Board of Supervisors approved the June 28, 2023 minutes, as amended, for the Lakeside Community Development District.

**NINTH ORDER OF BUSINESS                      Consideration of Operation and Maintenance  
Expenditures for June 2023 Totaling  
\$68,508.83**

On a Motion by Ms. Brooks and seconded by Mr. Hale, with all in favor, the Board of Supervisors ratified the June 2023 Operation and Maintenance Expenditures, totaling \$68,508.83, for the Lakeside Community Development District.

---

**TENTH ORDER OF BUSINESS                      Supervisor Requests**

Mr. Dexter commented on emails that have not been answered about the sod concerns and the sidewalk. The Board would like to know if a letter was sent to the homeowner.

**ELEVENTH ORDER OF BUSINESS      Adjournment**

Mr. Adams stated that if there was no more business to come before the Board of Supervisors then a motion to adjourn would be in order.

On a Motion by Ms. Brooks and seconded by Ms. Ramlot, with all in favor, the Board of Supervisors adjourned the meeting at 12:08 p.m. for the Lakeside Community Development District.
--

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

\_\_\_\_\_  
Chair/Vice Chair

## **Tab 19**

# LAKESIDE COMMUNITY DEVELOPMENT DISTRICT

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District Office · Wesley Chapel, Florida · (904) 436-6270

Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

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

## **Operation and Maintenance Expenditures July 2023 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from July 1, 2023 through July 31, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: **\$47,908.59**

Approval of Expenditures:

---

\_\_\_\_\_ Chairperson

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

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

## Lakeside Community Development District

### Paid Operation & Maintenance Expenditures

July 1, 2023 Through July 31, 2023

Vendor Name	Check #	Invoice Number	Invoice Description	Invoice Amount
Florida Design Consultants, Inc.	100214	45308	Engineer Service 04/23	\$ 459.50
Florida Design Consultants, Inc.	100214	45530	Engineer Service 05/23	\$ 1,367.50
Florida Design Consultants, Inc.	100215	45421	Engineer Service 05/23	\$ 697.00
Kutak Rock, LLP	100212	3210489	Legal Services 03/23	\$ 1,761.17
Kutak Rock, LLP	100212	3239864	Legal Services 05/23	\$ 4,395.50
RedTree Landscape Systems, LLC	100213	13912	Irrigation Repairs 06/23	\$ 220.00
RedTree Landscape Systems, LLC	100213	13913	Irrigation Repairs 06/23	\$ 206.75
RedTree Landscape Systems, LLC	100213	13914	Irrigation Repairs 06/23	\$ 301.25
RedTree Landscape Systems, LLC	100216	13856	Landscape Enhancements 06/23	\$ 30,765.50
Rizzetta & Company, Inc.	100211	INV0000081336	District Management Fees 07/23	\$ 4,461.08
Solitude Lake Management, LLC	100217	PSI-90732	Lake & Pond Maintenance 07/23	\$ 1,665.00
Suncoast Rust Control, Inc.	100218	05898	Commercial Monthly Rust Control Service 06/23	\$ 760.00
Withlacoochee River Electric Cooperative, Inc.	ACH	Electric Summary 06/23 Autopay	Electric Summary 06/23	<u>\$ 848.34</u>
<b>Report Totals</b>				<b><u>\$ 47,908.59</u></b>



RECEIVED  
05/01/23

# INVOICE

**Remit To:**  
20525 Amberfield Drive, Suite 201  
Land O Lakes, FL 34638

**Bill To:** Lakeside Community Development District  
c/o Rizzetta & Company  
3434 Colwell Avenue, Suite 200  
Tampa, FL 33614  
cddinvoice@rizzetta.com  
dbwallace@rizzetta.com

**Date:** April 28, 2023  
**Project Number:** 552-0005  
**Invoice Number:** 45308  
**Invoice Period:** 3/18/2023 to 4/14/2023

**Project:** Lakeside CDD

## SERVICES PERFORMED:

### CDD Engineer's Services (0900)

- Miscellaneous engineering services
- Prepare for and attend board meeting
- Coordinate with contractors regarding bid requests
- Coordinate with Rizzetta regarding miscellaneous tasks

Description	Hours	Rate	Cost
Vice President	2.75	\$190.00	\$522.50

Total Invoice Amount: \$522.50  
Less Overpayment (Check No. 100167): (\$63.00)  
**Total Amount Due: \$459.50**

David Fleeman, P.E.





RECEIVED  
07/03/23

# INVOICE

**Remit To:**  
20525 Amberfield Drive, Suite 201  
Land O Lakes, FL 34638

**Bill To:** Lakeside Community Development District  
c/o Rizzetta & Company  
3434 Colwell Avenue, Suite 200  
Tampa, FL 33614  
cddinvoice@rizzetta.com  
dbwallace@rizzetta.com

**Date:** June 30, 2023  
**Project Number:** 552-0005  
**Invoice Number:** 45530  
**Invoice Period:** 5/13/2023 to 6/16/2023

**Project:** Lakeside CDD

## SERVICES PERFORMED:

### CDD Engineer's Services (0900)

- Miscellaneous engineering services
- Prepare for and attend board meeting
- Coordinate with contractors regarding bid requests
- Speed limit investigation along Lakemont

Description	Hours	Rate	Cost
Vice President	5.75	\$190.00	\$1,092.50
Construction Services Inspector	2.50	\$110.00	\$275.00
		Subtotal:	\$1,367.50

**Total Invoice Amount:** \$1,367.50

David Fleeman, P.E.



RECEIVED  
05/29/23

# INVOICE

**Remit To:**  
20525 Amberfield Drive, Suite 201  
Land O Lakes, FL 34638

**Bill To:** Lakeside Community Development District  
c/o Rizzetta & Company  
3434 Colwell Avenue, Suite 200  
Tampa, FL 33614  
cddinvoice@rizzetta.com  
dbwallace@rizzetta.com

**Date:** May 26, 2023  
**Project Number:** 552-0005  
**Invoice Number:** 45421  
**Invoice Period:** 4/15/2023 to 5/12/2023

**Project:** Lakeside CDD

## SERVICES PERFORMED:

### CDD Engineer's Services (0900)

- Miscellaneous engineering services
- Prepare for and attend board meeting
- Coordinate with contractors regarding bid requests
- Coordinate with Rizzetta regarding miscellaneous tasks

Description	Hours	Rate	Cost
Vice President	4.00	\$190.00	\$760.00

Total Invoice Amount:	\$760.00
Less Overpayment (Check No. 100167):	(\$63.00)
<b>Total Amount Due:</b>	<b>\$697.00</b>

David Fleeman, P.E.

**KUTAK ROCK LLP****TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

April 28, 2023

**Check Remit To:**

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

**ACH/Wire Transfer Remit To:**

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3210489

Client Matter No. 11323-1

Notification Email: [eftgroup@kutakrock.com](mailto:eftgroup@kutakrock.com)

Lynn Hayes  
Lakeside CDD  
Rizzetta & Company  
Suite 200  
3434 Colwell Avenue  
Tampa, FL 33614

Invoice No. 3210489  
11323-1

---

Re: Lakeside CDD - General Counsel

For Professional Legal Services Rendered

03/04/23	S. Sandy	0.30	115.50	Monitor 2023 legislative session for legislation pertaining to or affecting District
03/06/23	A. Willson	0.20	56.00	Confer with Hayes, Fleeman and Manning regarding damage to district property
03/07/23	A. Willson	0.30	84.00	Confer with Hayes regarding audit request for proposals notice; works session with Gillis regarding same
03/08/23	A. Willson	0.30	84.00	Review and revise tentative agenda; confer with Fleeman and Lopez regarding ongoing items
03/09/23	J. Gillis	0.50	65.00	Review RedTree proposal for main entrance renovation; confer with staff regarding same; draft work authorization for same
03/09/23	A. Willson	0.40	112.00	Confer with Hayes regarding license

**KUTAK ROCK LLP**

Lakeside CDD

April 28, 2023

Client Matter No. 11323-1

Invoice No. 3210489

Page 2

03/15/23	A. Willson	0.40	112.00	agreement; review and revise work authorization for Redtree landscaping; confer with Hayes regarding meeting agenda
03/16/23	A. Willson	0.30	84.00	Confer with Manning regarding damage to district property; confer with Hayes regarding Redtree work authorization
03/21/23	A. Willson	0.40	112.00	Confer with Manning and Fleeman regarding damage to district property
03/22/23	J. Gillis	0.60	78.00	Review meeting agenda; prepare materials for board meeting; confer with Hayes regarding same
03/22/23	A. Willson	2.30	644.00	Follow up from board meeting; draft addendum to Romaner Graphics park bench installation services proposal; draft Redtree work authorization for pine straw installation
03/23/23	J. Gillis	0.70	91.00	Attend board meeting; post meeting follow up; review park bench installation agreement
03/23/23	A. Willson	0.20	56.00	Draft purchase order agreement for park benches; confer with staff regarding same
03/26/23	A. Willson	0.20	56.00	Confer with Hayes regarding park bench agreement
				Review and revise work authorization for pine straw installation
TOTAL HOURS		7.10		

**KUTAK ROCK LLP**

Lakeside CDD

April 28, 2023

Client Matter No. 11323-1

Invoice No. 3210489

Page 3

TOTAL FOR SERVICES RENDERED	\$1,749.50
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DISBURSEMENTS

Freight and Postage	11.67
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TOTAL DISBURSEMENTS	<u>11.67</u>
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TOTAL CURRENT AMOUNT DUE	<u>\$1,761.17</u>
--------------------------	-------------------

**KUTAK ROCK LLP****TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

June 29, 2023

**Check Remit To:**

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

**ACH/Wire Transfer Remit To:**

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3239864

Client Matter No. 11323-1

Notification Email: eftgroup@kutakrock.com

Lynn Hayes  
Lakeside CDD  
Rizzetta & Company  
Suite 200  
3434 Colwell Avenue  
Tampa, FL 33614

Invoice No. 3239864  
11323-1

---

Re: General

For Professional Legal Services Rendered

05/01/23	M. Rigoni	0.20	55.00	Confer with Palmer and Craft regarding notice of intent to award auditor services letters
05/04/23	M. Rigoni	0.30	82.50	Review approved landscape items; confer with Lucadano and Craft
05/04/23	A. Willson	0.20	56.00	Work session with Rigoni regarding landscape items
05/05/23	M. Rigoni	1.10	302.50	Draft work authorization for modified watering schedule; research maintenance responsibility of tree replacement
05/08/23	M. Rigoni	0.80	220.00	Confer with Craft, Koch and Liggett; finalize watering schedule work authorization; finalize fencing work short form addendum
05/10/23	J. Gillis	0.10	13.00	Confer with staff regarding FY 2024 budget documents
05/11/23	M. Rigoni	0.60	165.00	Prepare memorandum regarding

**KUTAK ROCK LLP**

Lakeside CDD

June 29, 2023

Client Matter No. 11323-1

Invoice No. 3239864

Page 2

05/12/23	M. Rigoni	0.10	27.50	sunshine law and public records; review draft agenda and provide comments; confer with Koch and Palmer
05/15/23	J. Gillis	0.40	52.00	Confer with Palmer regarding agenda items
05/16/23	M. Rigoni	0.70	192.50	Confer with staff regarding FY 2024 budget approval resolution and draft same
05/17/23	M. Rigoni	1.00	275.00	Review current towing policy and contract; finalize budget approval resolution
05/22/23	M. Rigoni	1.10	302.50	Confer with Hale, Koch, Wallace and Craft regarding towing rules and towing agreement
05/23/23	J. Gillis	0.50	65.00	Confer with Wallace; confer with Hale
05/23/23	M. Rigoni	0.80	220.00	Prepare supervisor notebooks for Hale, Ramlot, Dexter and Koch
05/24/23	J. Gillis	0.30	39.00	Confer with Brooks; review supervisor notebooks
05/24/23	M. Rigoni	4.50	1,237.50	Finalize and coordinate dissemination of supervisor notebooks to Supervisors Hale, Ramlot, Dexter and Koch
05/25/23	J. Gillis	0.20	26.00	Review landscape agreement; review towing rules and agreement; confer with Craft and Wallace; attend board meeting by phone
05/25/23	M. Rigoni	1.00	275.00	Follow up from Board meeting
05/26/23	J. Gillis	0.40	52.00	Confer with Craft and homeowner regarding landscape replacement issue; review RFP options for landscape and irrigation services
05/26/23	M. Rigoni	0.30	82.50	Confer with staff regarding proposal and agreement for pothole repairs; draft agreement with GB Custom Lining regarding same
05/28/23	M. Rigoni	0.80	220.00	Confer with Wallace
				Finalize short form agreement for pothole repair; prepare form of small project agreement for sidewalk

**KUTAK ROCK LLP**

Lakeside CDD

June 29, 2023

Client Matter No. 11323-1

Invoice No. 3239864

Page 3

				installation; confer with Craft and Fleeman
05/30/23	J. Gillis	0.30	39.00	Confer with staff regarding agreement for asphalt pothole repair with GB Custom Lining; review and revise same
05/30/23	M. Rigoni	0.30	82.50	Confer with Fleeman and Craft
05/31/23	J. Gillis	2.20	286.00	Draft sidewalk repair services agreement with Florida Asphalt and Concrete; draft RFP project manual for landscape and irrigation maintenance services
05/31/23	M. Rigoni	0.10	27.50	Confer with Dexter
TOTAL HOURS		18.30		
TOTAL FOR SERVICES RENDERED				\$4,395.50
TOTAL CURRENT AMOUNT DUE				\$4,395.50
UNPAID INVOICES:				
April 28, 2023		Invoice No. 3210489		1,761.17
TOTAL DUE				\$6,156.67



**RedTree Landscape Systems**

5532 Auld Lane

Holiday, FL 34690

727-810-4464

service@redtreelandscape.systems

redtreelandscape.systems.com

**Invoice 13912****RECEIVED**  
06/29/23**BILL TO**

Mr. Lynn Hayes

Lakeside Community Development

District

c/o: Rizzetta &amp; Company

5844 Old Pasco Road, Suite 100

Wesley Chapel, FL 33544 USA

DATE  
06/29/2023PLEASE PAY  
\$220.00DUE DATE  
06/29/2023

ACTIVITY	QTY	RATE	AMOUNT
Irrigation repairs performed during monthly inspection on 6/24/23:			
West Timer			
Repairs on zones 1, 5, 6, 7, 8, 9, 12			
<b>Sales</b>	2	25.00	50.00
4" rotors			
<b>Sales</b>	2	18.75	37.50
6" pop up			
<b>Sales</b>	9	2.50	22.50
Nozzle			
<b>Sales</b>	2	55.00	110.00
Labor - technician 1.0 x 2 techs			

TOTAL DUE

**\$220.00**

THANK YOU.

**RedTree Landscape Systems**  
5532 Auld Lane  
Holiday, FL 34690  
727-810-4464  
service@redtreelandscape.systems  
redtreelandscapesystems.com

**Invoice 13913**

**RECEIVED**  
06/29/23



**BILL TO**

Mr. Lynn Hayes  
Lakeside Community Development  
District  
c/o: Rizzetta & Company  
5844 Old Pasco Road, Suite 100  
Wesley Chapel, FL 33544 USA

DATE  
06/29/2023

PLEASE PAY  
\$206.75

DUE DATE  
06/29/2023

ACTIVITY	QTY	RATE	AMOUNT
Irrigation repairs performed during monthly inspection on 6/24/23:			
South Timer			
Repairs performed on 3, 5, 8, 9, 10, 11, 14, 16, 18			
<b>Sales</b> 6" pop up	3	18.75	56.25
<b>Sales</b> Nozzles	14	2.50	35.00
<b>Sales</b> Drip line, per foot	2	1.00	2.00
<b>Sales</b> Drip couplers	7	0.50	3.50
<b>Sales</b> Labor - technician 1.0 x 2 techs	2	55.00	110.00

**TOTAL DUE \$206.75**

THANK YOU.

**RedTree Landscape Systems**  
5532 Auld Lane  
Holiday, FL 34690  
727-810-4464  
service@redtreelandscape.systems  
redtreelandscapesystems.com

**Invoice 13914**

**RECEIVED**  
06/29/23



**BILL TO**

Mr. Lynn Hayes  
Lakeside Community Development  
District  
c/o: Rizzetta & Company  
5844 Old Pasco Road, Suite 100  
Wesley Chapel, FL 33544 USA

DATE  
06/29/2023

PLEASE PAY  
\$301.25

DUE DATE  
06/29/2023

ACTIVITY	QTY	RATE	AMOUNT
Irrigation repairs performed during monthly inspection on 6/24/23: East Timer Repairs performed on zones 2, 3, 5, 9, 11, 14, 15, 21, 22			
<b>Sales</b> 4" rotors	5	25.00	125.00
<b>Sales</b> Nozzle	8	2.50	20.00
<b>Sales</b> 6" pop up	1	18.75	18.75
<b>Sales</b> Labor - technician 1.25 x 2 techs	2.50	55.00	137.50

TOTAL DUE

**\$301.25**

THANK YOU.



**RedTree Landscape Systems**  
5532 Auld Lane  
Holiday, FL 34690  
727-810-4464  
service@redtreelandscape.systems  
redtreelandscapesystems.com

## Invoice 13856



### BILL TO

Mr. Lynn Hayes  
Lakeside Community Development  
District  
c/o: Rizzetta & Company  
5844 Old Pasco Road, Suite 100  
Wesley Chapel, FL 33544 USA

DATE  
06/26/2023

PLEASE PAY  
\$30,765.50

DUE DATE  
06/26/2023

ACTIVITY	QTY	RATE	AMOUNT
Landscape enhancement performed as per approved proposal dated 2/19/23: Main Entrance Renovation:			
<b>Landscape Construction</b> 2 Main Monuments on Lakemont Drive (50%)	1	13,977.50	13,977.50
<b>Landscape Construction</b> Three approx. 70' sections of aluminum fence off of main monument / Fence line (50%)	1	9,137.50	9,137.50
<b>Landscape Construction</b> Main Monument Opopka Street (50%)	1	5,150.50	5,150.50
<b>Sales</b> Pine Straw Trailer Repo Cost Final Invoice	1	2,500.00	2,500.00

TOTAL DUE \$30,765.50

THANK YOU.

**Rizzetta & Company, Inc.**  
3434 Colwell Avenue  
Suite 200  
Tampa FL 33614

# Invoice

Date	Invoice #
7/1/2023	INV0000081336

**Bill To:**

LAKESIDE CDD  
3434 Colwell Avenue, Suite 200  
Tampa FL 33614

Services for the month of	Terms	Client Number
July	Upon Receipt	00235

[illegible]



# INVOICE

Page: 1

## Please Remit Payment to:

Solitude Lake Management, LLC  
1320 Brookwood Drive  
Suite H  
Little Rock, AR 72202  
Phone #: (888) 480-5253  
Fax #: (888) 358-0088

Invoice Number: PSI-90732  
Invoice Date: 7/1/2023

Bill  
To: Lakeside CDD  
Rizzetta & Co.  
5844 Old Pasco Road  
Suite 100  
Wesley Chapel, FL 33544

Ship  
To: Lakeside CDD  
Rizzetta & Co.  
5844 Old Pasco Road  
Suite 100  
Wesley Chapel, FL 33544

Ship Via  
Ship Date 7/1/2023  
Due Date 7/31/2023  
Terms Net 30

Customer ID 13807  
P.O. Number  
P.O. Date 7/1/2023  
Our Order No.

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Annual Maintenance July Billing 7/1/2023 - 7/31/2023 Lakeside CDD - LAKE ALL		1	1	1,665.00	1,665.00

Amount Subject to Sales Tax 0.00  
Amount Exempt from Sales Tax 1,665.00

**Subtotal:** 1,665.00  
Invoice Discount: 0.00  
Total Sales Tax: 0.00  
Payment Amount: 0.00  
**Total:** 1,665.00

Suncoast Rust Control, Inc.

**8040 118th Avenue North  
Largo, FL 33773**

# INVOICE

Date	Invoice #
7/1/2023	05898
Terms	P.O. No.
Net 30	
Due Date	Sales Rep
7/31/2023	

Bill To
Lakeside CDD C/o Rizzetta & Company 3434 Colwell Ave, Suite 200 Tampa, FL 33614

Qty.	Item	Description	Rate	Amount
1	Commercial Service	Commercial: Monthly rust control service and solution for previous month.	760.00	760.00
Thank you for your business.			Total:	\$760.00

**RECEIVED**  
07/05/2023

**Balance Due** \$760.00

Phone #	Fax #	E-Mail	Web Site
833-4NO-RUST	727-541-4006	admin@suncoastrust.com	www.suncoastrust.com

**Withlacoochee River Electric Cooperative, Inc.**  
**for Lakeside CDD**  
 Summary Electric 06/06/23 to 07/06/23 Auto Draft

Account #	Invoice Date	Amount	Due Date	Service Address	GL Code	Object Code
1544099	7/9/2023	\$149.62	7/30/2023	13815 Crestlake Dr. Well	53100	4301
1544100	7/9/2023	\$63.58	7/30/2023	13633 Lakemont Dr. Well	53100	4301
1544101	7/9/2023	\$247.86	7/30/2023	13324 Hudson Ave -LIGHTS Six Poles	53100	4307
1544102	7/9/2023	\$99.49	7/30/2023	13324 Hudson Ave B	53100	4301
1544103	7/9/2023	\$41.91	7/30/2023	13324 Hudson Ave C	53100	4301
1544104	7/9/2023	\$42.35	7/30/2023	13324 Hudson Ave D	53100	4301
1544105	7/9/2023	\$40.60	7/30/2023	13647 Eastfork Lane Irrig	53100	4301
1544106	7/9/2023	\$41.83	7/30/2023	13324 Hudson Ave F	53100	4301
1544107	7/9/2023	\$40.60	7/30/2023	13624 Eastfork Lane Irrig	53100	4301
1544108	7/9/2023	\$40.16	7/30/2023	13324 Hudson Ave A	53100	4301
1544109	7/9/2023	\$40.34	7/30/2023	13510 Crest Lake Dr. Irrig	53100	4301
Total						

<b>Grand Total</b>		<b>\$848.34</b>	<b>001-53100-4301</b>	\$600.48
			<b>001-53100-4307</b>	\$247.86





Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **1544099** Cycle **06**  
Meter Number **59783096**  
Customer Number **10345022**  
Customer Name **LAKE SIDE CDD**  
**F P WILLIAMS**

Bill Date **07/11/2023**  
Amount Due **149.62**  
Current Charges Due **08/01/2023**

District Office Serving You  
Bayonet Point

See Reverse Side For More Information

Service Address 13815 CREST LAKE DR  
Service Description WELL  
Service Classification General Service Non-Demand

Comparative Usage Information  
Average kWh

Period	Days	Per Day
Jul 2023	30	42
Jun 2023	33	47
Jul 2022	31	68

BILLS ARE DUE  
WHEN RENDERED  
A 1.5 percent, but not  
less than \$5, late charge  
will apply to unpaid  
balances as of 5:00 p.m.  
on the due date shown  
on this bill.



1 0 3 4 5 0 2 2

You have 24-hour access to manage your account on-line through Smarthub at [www.wrec.net](http://www.wrec.net). If you would like to make a payment using your credit card, please call 844-209-7166. This number is WREC's Secure Pay-By-Phone system.

ELECTRIC SERVICE							
From	To	Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used
06/06	07/06		78902				1253

Previous Balance 176.61  
Payment 176.61CR  
Balance Forward 0.00

Customer Charge 39.16  
Energy Charge 1,253 KWH @ 0.05017 62.86  
Fuel Adjustment 1,253 KWH @ 0.03500 43.86  
FL Gross Receipts Tax 3.74

Total Current Charges 149.62  
Total Due E.F.T. 149.62

DO NOT PAY

Total amount will be electronically transferred on or after 07/28/2023.



Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Please **Detach and Return** This Portion With  
Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

District: BP06

Bill Date: 07/11/2023

RECEIVED  
07/12/23

1544099 BP06  
LAKE SIDE CDD  
F P WILLIAMS  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390

Electronic Funds Transfer on or after **07/28/2023**  
**TOTAL CHARGES DUE 149.62**  
**DO NOT PAY**

000154409900001496200001496205



Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **1544100** Cycle **06**  
Meter Number **54541332**  
Customer Number **10345022**  
Customer Name **LAKE SIDE CDD**  
**F P WILLIAMS**

Bill Date **07/11/2023**  
Amount Due **63.58**  
Current Charges Due **08/01/2023**

District Office Serving You  
Bayonet Point

See Reverse Side For More Information

Service Address 13633 LAKEMONT DR  
Service Description WELL  
Service Classification General Service Non-Demand

ELECTRIC SERVICE

From	To						
Date	Reading	Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used
06/06	24699	07/06	24967				268

Comparative Usage Information  
Average kWh

Period	Days	Per Day
Jul 2023	30	9
Jun 2023	33	9
Jul 2022	31	13

BILLS ARE DUE  
WHEN RENDERED  
A 1.5 percent, but not  
less than \$5, late charge  
will apply to unpaid  
balances as of 5:00 p.m.  
on the due date shown  
on this bill.



1 0 3 4 5 0 2 2

You have 24-hour access to manage your account on-line through Smarthub at [www.wrec.net](http://www.wrec.net). If you would like to make a payment using your credit card, please call 844-209-7166. This number is WREC's Secure Pay-By-Phone system.

Previous Balance 65.07  
Payment 65.07CR  
Balance Forward 0.00

Customer Charge 39.16  
Energy Charge 268 KWH @ 0.05017 13.45  
Fuel Adjustment 268 KWH @ 0.03500 9.38  
FL Gross Receipts Tax 1.59

Total Current Charges 63.58  
Total Due E.F.T. 63.58

RECEIVED  
07/12/23

DO NOT PAY

Total amount will be electronically transferred on or after 07/28/2023.



Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Please Detach and Return This Portion With  
Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 07/11/2023

District: BP06

Use above space for address change ONLY.

1544100  
LAKE SIDE CDD  
F P WILLIAMS  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390

BP06

Electronic Funds Transfer on or after 07/28/2023  
TOTAL CHARGES DUE 63.58  
DO NOT PAY

000154410000000635800000635808



Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **1544101** Cycle **06**  
Meter Number **336835519**  
Customer Number **10345022**  
Customer Name **LAKE SIDE CDD**  
**F P WILLIAMS**

Bill Date **07/11/2023**  
Amount Due **247.86**  
Current Charges Due **08/01/2023**

District Office Serving You  
Bayonet Point

See Reverse Side For More Information

Service Address **13324 HUDSON AVE**  
Service Description **LIGHTS**  
Service Classification **General Service Non-Demand**

Comparative Usage Information  
Average kWh

Period	Days	Per Day
Jul 2023	30	5
Jun 2023	33	4
Jul 2022	31	14

BILLS ARE DUE  
WHEN RENDERED  
A 1.5 percent, but not  
less than \$5, late charge  
will apply to unpaid  
balances as of 5:00 p.m.  
on the due date shown  
on this bill.



1 0 3 4 5 0 2 2

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ELECTRIC SERVICE

From	To						
Date	Reading	Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used
06/06	7906	07/06	8057				151

Previous Balance **247.60**  
Payment **247.60CR**  
Balance Forward **0.00**

Customer Charge **39.16**  
Energy Charge 151 KWH @ 0.05017 **7.58**  
Fuel Adjustment 151 KWH @ 0.03500 **5.29**  
Light Energy Charge **1.68**  
Light Support Charge **2.94**  
Light Maintenance Charge **55.68**  
Light Fixture Charge **68.70**  
Light Fuel Adj 150 KWH @ 0.03500 **5.25**  
Poles (QTY 6) **60.00**  
FL Gross Receipts Tax **1.58**

Total Current Charges **247.86**  
Total Due **E.F.T. 247.86**

Lights/Poles Type/Qty Type/Qty  
212 6 960 6

DO NOT PAY

Total amount will be electronically transferred on or after 07/28/2023.



Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Please **Detach and Return** This Portion With  
Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: **07/11/2023**

District: BP06

**1544101**  
LAKE SIDE CDD  
F P WILLIAMS  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390

**BP06**

Electronic Funds Transfer on or after **07/28/2023**  
**TOTAL CHARGES DUE 247.86**  
**DO NOT PAY**

RECEIVED  
07/12/23

000154410100002478600002478603



Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **1544102** Cycle **06**  
Meter Number **40537098**  
Customer Number **10345022**  
Customer Name **LAKE SIDE CDD**  
**F P WILLIAMS**

Bill Date **07/11/2023**  
Amount Due **99.49**  
Current Charges Due **08/01/2023**

District Office Serving You  
Bayonet Point

See Reverse Side For More Information

Service Address 13324 HUDSON AVE  
Service Description ENTRANCE  
Service Classification General Service Non-Demand

ELECTRIC SERVICE

From	To						
Date	Reading	Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used
06/06	6614	07/06	7293				679

Comparative Usage Information  
Average kWh

Period	Days	Per Day
Jul 2023	30	23
Jun 2023	33	41
Jul 2022	31	14

BILLS ARE DUE  
WHEN RENDERED  
A 1.5 percent, but not  
less than \$5, late charge  
will apply to unpaid  
balances as of 5:00 p.m.  
on the due date shown  
on this bill.



1 0 3 4 5 0 2 2

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Previous Balance 157.22  
Payment 157.22CR  
Balance Forward 0.00

Customer Charge 39.16  
Energy Charge 679 KWH @ 0.05017 34.07  
Fuel Adjustment 679 KWH @ 0.03500 23.77  
FL Gross Receipts Tax 2.49

Total Current Charges 99.49  
Total Due E.F.T. 99.49

DO NOT PAY

Total amount will be electronically transferred on or after 07/28/2023.



Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Please **Detach and Return** This Portion With  
Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 07/11/2023

District: BP06

Use above space for address change ONLY.

RECEIVED  
07/12/23

1544102  
LAKE SIDE CDD  
F P WILLIAMS  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390

BP06

Electronic Funds Transfer on or after 07/28/2023  
TOTAL CHARGES DUE 99.49  
DO NOT PAY

000154410200000994900000994901



Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **1544103** Cycle **06**  
Meter Number **40537157**  
Customer Number **10345022**  
Customer Name **LAKE SIDE CDD**  
**F P WILLIAMS**

Bill Date **07/11/2023**  
Amount Due **41.91**  
Current Charges Due **08/01/2023**

District Office Serving You  
Bayonet Point

See Reverse Side For More Information

Service Address 13324 HUDSON AVE  
Service Description LIGHTS  
Service Classification General Service Non-Demand

ELECTRIC SERVICE

From	To						
Date	Reading	Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used
06/06	5991	07/06	6011				20

Comparative Usage Information  
Average kWh

Period	Days	Per Day
Jul 2023	30	1
Jun 2023	33	1
Jul 2022	31	1

BILLS ARE DUE  
WHEN RENDERED  
A 1.5 percent, but not  
less than \$5, late charge  
will apply to unpaid  
balances as of 5:00 p.m.  
on the due date shown  
on this bill.



1 0 3 4 5 0 2 2

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Previous Balance 42.08  
Payment 42.08CR  
Balance Forward 0.00

Customer Charge 39.16  
Energy Charge 20 KWH @ 0.05017 1.00  
Fuel Adjustment 20 KWH @ 0.03500 0.70  
FL Gross Receipts Tax 1.05

Total Current Charges 41.91  
Total Due E.F.T. 41.91

DO NOT PAY

Total amount will be electronically transferred on or after 07/28/2023.



Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Please Detach and Return This Portion With  
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See Reverse Side For Mailing Instructions

Bill Date: 07/11/2023

District: BP06

Use above space for address change ONLY.

RECEIVED  
07/12/23

1544103  
LAKE SIDE CDD  
F P WILLIAMS  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390

BP06

Electronic Funds Transfer on or after 07/28/2023  
TOTAL CHARGES DUE 41.91  
DO NOT PAY

000154410300000419100000419103



Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **1544104** Cycle 06  
Meter Number 24309316  
Customer Number 10345022  
Customer Name LAKESIDE CDD  
F P WILLIAMS

Bill Date **07/11/2023**  
Amount Due **42.35**  
Current Charges Due **08/01/2023**

District Office Serving You  
Bayonet Point

See Reverse Side For More Information

Service Address 13324 HUDSON AVE  
Service Description LIGHTS  
Service Classification General Service Non-Demand

Comparative Usage Information  
Average kWh

Period	Days	Per Day
Jul 2023	30	1
Jun 2023	33	1
Jul 2022	31	1

BILLS ARE DUE  
WHEN RENDERED  
A 1.5 percent, but not  
less than \$5, late charge  
will apply to unpaid  
balances as of 5:00 p.m.  
on the due date shown  
on this bill.



1 0 3 4 5 0 2 2

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ELECTRIC SERVICE							
From	To	Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used
06/06	07/06		6424				25

Previous Balance 42.60  
Payment 42.60CR  
Balance Forward 0.00

Customer Charge 39.16  
Energy Charge 25 KWH @ 0.05017 1.25  
Fuel Adjustment 25 KWH @ 0.03500 0.88  
FL Gross Receipts Tax 1.06

Total Current Charges 42.35  
Total Due E.F.T. 42.35

DO NOT PAY

Total amount will be electronically transferred on or after 07/28/2023.



Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Please Detach and Return This Portion With  
Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 07/11/2023

District: BP06

Use above space for address change ONLY.

RECEIVED  
07/12/23

1544104  
LAKESIDE CDD  
F P WILLIAMS  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390

BP06

Electronic Funds Transfer on or after 07/28/2023  
TOTAL CHARGES DUE 42.35  
DO NOT PAY

000154410400000423500000423504



Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **1544105** Cycle **06**  
Meter Number 12048492  
Customer Number 10345022  
Customer Name **LAKESIDE CDD**  
**F P WILLIAMS**

Bill Date **07/11/2023**  
Amount Due **40.60**  
Current Charges Due **08/01/2023**

District Office Serving You  
Bayonet Point

See Reverse Side For More Information

Service Address 13324 HUDSON AVE  
Service Description LIGHTS  
Service Classification General Service Non-Demand

**ELECTRIC SERVICE**

From	To						
Date	Reading	Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used
06/06	4711	07/06	4716				5

Comparative Usage Information  
Average kWh

Period	Days	Per Day
Jul 2023	30	0
Jun 2023	33	0
Jul 2022	31	0

BILLS ARE DUE  
WHEN RENDERED  
A 1.5 percent, but not  
less than \$5, late charge  
will apply to unpaid  
balances as of 5:00 p.m.  
on the due date shown  
on this bill.



1 0 3 4 5 0 2 2

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Previous Balance 41.13  
Payment 41.13CR  
Balance Forward 0.00

Customer Charge 39.16  
Energy Charge 5 KWH @ 0.05017 0.25  
Fuel Adjustment 5 KWH @ 0.03500 0.18  
FL Gross Receipts Tax 1.01

Total Current Charges 40.60  
Total Due E.F.T. 40.60

**DO NOT PAY**

Total amount will be electronically transferred on or after 07/28/2023.



Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Please **Detach and Return** This Portion With  
Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 07/11/2023

District: BP06

Use above space for address change ONLY.

1544105  
LAKESIDE CDD  
F P WILLIAMS  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390

BP06

**RECEIVED**  
07/12/23

Electronic Funds Transfer on or after **07/28/2023**  
**TOTAL CHARGES DUE 40.60**  
**DO NOT PAY**

000154410500000406000000406002





Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **1544106** Cycle **06**  
Meter Number **24309317**  
Customer Number **10345022**  
Customer Name **LAKE SIDE CDD**  
**F P WILLIAMS**

Bill Date **07/11/2023**  
Amount Due **41.83**  
Current Charges Due **08/01/2023**

District Office Serving You  
Bayonet Point

See Reverse Side For More Information

Service Address 13324 HUDSON AVE  
Service Description LIGHTS  
Service Classification General Service Non-Demand

ELECTRIC SERVICE

From	To						
Date	Reading	Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used
06/06	5036	07/06	5055				19

Comparative Usage Information  
Average kWh

Period	Days	Per Day
Jul 2023	30	1
Jun 2023	33	1
Jul 2022	31	1

BILLS ARE DUE  
WHEN RENDERED  
A 1.5 percent, but not  
less than \$5, late charge  
will apply to unpaid  
balances as of 5:00 p.m.  
on the due date shown  
on this bill.



1 0 3 4 5 0 2 2

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Previous Balance 42.08  
Payment 42.08CR  
Balance Forward 0.00

Customer Charge 39.16  
Energy Charge 19 KWH @ 0.05017 0.95  
Fuel Adjustment 19 KWH @ 0.03500 0.67  
FL Gross Receipts Tax 1.05

Total Current Charges 41.83  
Total Due E.F.T. 41.83

DO NOT PAY

Total amount will be electronically transferred on or after 07/28/2023.



Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Please Detach and Return This Portion With  
Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 07/11/2023

District: BP06

Use above space for address change ONLY.

RECEIVED  
07/12/23

1544106  
LAKE SIDE CDD  
F P WILLIAMS  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390

BP06

Electronic Funds Transfer on or after 07/28/2023  
TOTAL CHARGES DUE 41.83  
DO NOT PAY

000154410600000418300000418302





Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **1544107** Cycle **06**  
Meter Number **24309355**  
Customer Number **10345022**  
Customer Name **LAKE SIDE CDD**  
**F P WILLIAMS**

Bill Date **07/11/2023**  
Amount Due **40.60**  
Current Charges Due **08/01/2023**

District Office Serving You  
Bayonet Point

See Reverse Side For More Information

Service Address 13624 EASTFORK LN  
Service Description IRRIGATION  
Service Classification General Service Non-Demand

**ELECTRIC SERVICE**

From	To						
Date	Reading	Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used
06/06	576	07/06	581				5

Comparative Usage Information  
Average kWh

Period	Days	Per Day
Jul 2023	30	0
Jun 2023	33	0
Jul 2022	31	0

BILLS ARE DUE  
WHEN RENDERED  
A 1.5 percent, but not  
less than \$5, late charge  
will apply to unpaid  
balances as of 5:00 p.m.  
on the due date shown  
on this bill.



1 0 3 4 5 0 2 2

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Previous Balance 40.60  
Payment 40.60CR  
Balance Forward 0.00

Customer Charge 39.16  
Energy Charge 5 KWH @ 0.05017 0.25  
Fuel Adjustment 5 KWH @ 0.03500 0.18  
FL Gross Receipts Tax 1.01

Total Current Charges 40.60  
Total Due E.F.T. 40.60

**DO NOT PAY**

Total amount will be electronically transferred on or after 07/28/2023.



Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Please **Detach and Return** This Portion With  
Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 07/11/2023

District: BP06

Use above space for address change ONLY.

**RECEIVED**  
07/12/23

1544107  
LAKE SIDE CDD  
F P WILLIAMS  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390

BP06

Electronic Funds Transfer on or after **07/28/2023**  
**TOTAL CHARGES DUE 40.60**  
**DO NOT PAY**

000154410700000406000000406007



Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **1544108** Cycle **06**  
Meter Number **24309353**  
Customer Number **10345022**  
Customer Name **LAKE SIDE CDD**  
**F P WILLIAMS**

Bill Date **07/11/2023**  
Amount Due **40.16**  
Current Charges Due **08/01/2023**

District Office Serving You  
Bayonet Point

See Reverse Side For More Information

Service Address 13647 EASTFORK LN  
Service Description IRRIGATION  
Service Classification General Service Non-Demand

Comparative Usage Information  
Average kWh

Period	Days	Per Day
Jul 2023	30	0
Jun 2023	33	0
Jul 2022	31	0

BILLS ARE DUE  
WHEN RENDERED  
A 1.5 percent, but not  
less than \$5, late charge  
will apply to unpaid  
balances as of 5:00 p.m.  
on the due date shown  
on this bill.



1 0 3 4 5 0 2 2

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ELECTRIC SERVICE							
From	To						
Date	Reading	Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used
06/06	47	07/06	47				0

Previous Balance 40.16  
Payment 40.16CR  
Balance Forward 0.00

Customer Charge 39.16  
FL Gross Receipts Tax 1.00

Total Current Charges 40.16  
Total Due E.F.T. 40.16

DO NOT PAY

Total amount will be electronically transferred on or after 07/28/2023.



Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Please **Detach and Return** This Portion With  
Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 07/11/2023

District: BP06

Use above space for address change ONLY.

RECEIVED  
07/12/23

1544108  
LAKE SIDE CDD  
F P WILLIAMS  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390

BP06

Electronic Funds Transfer on or after 07/28/2023  
TOTAL CHARGES DUE 40.16  
DO NOT PAY

000154410800000401600000401605



Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **1544109** Cycle **06**  
Meter Number 24309354  
Customer Number 10345022  
Customer Name **LAKESIDE CDD**  
**F P WILLIAMS**

Bill Date **07/11/2023**  
Amount Due **40.34**  
Current Charges Due **08/01/2023**

District Office Serving You  
Bayonet Point

See Reverse Side For More Information

Service Address 13510 CREST LAKE DR  
Service Description IRRIGATION  
Service Classification General Service Non-Demand

**ELECTRIC SERVICE**

From	To						
Date	Reading	Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used
06/06	449	07/06	451				2

Comparative Usage Information  
Average kWh

Period	Days	Per Day
Jul 2023	30	0
Jun 2023	33	0
Jul 2022	31	0

BILLS ARE DUE  
WHEN RENDERED  
A 1.5 percent, but not  
less than \$5, late charge  
will apply to unpaid  
balances as of 5:00 p.m.  
on the due date shown  
on this bill.



1 0 3 4 5 0 2 2

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Previous Balance 40.43  
Payment 40.43CR  
Balance Forward 0.00

Customer Charge 39.16  
Energy Charge 2 KWH @ 0.05017 0.10  
Fuel Adjustment 2 KWH @ 0.03500 0.07  
FL Gross Receipts Tax 1.01

Total Current Charges 40.34  
Total Due E.F.T. 40.34

**DO NOT PAY**

Total amount will be electronically transferred on or after 07/28/2023.



Your Touchstone Energy® Cooperative  
P.O. Box 278 • Dade City, Florida 33526-0278

Please **Detach and Return** This Portion With  
Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 07/11/2023

District: BP06

Use above space for address change ONLY.

**RECEIVED**  
07/12/23

1544109  
LAKESIDE CDD  
F P WILLIAMS  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390

BP06

Electronic Funds Transfer on or after **07/28/2023**  
**TOTAL CHARGES DUE 40.34**  
**DO NOT PAY**

000154410900000403400000403403