

***Lake Harris
Community Development District***

Agenda

January 25, 2023

AGENDA

Lake Harris
Community Development District

219 E. Livingston Street, Orlando, FL 32801
Phone: 407-841-5524 – Fax: 407-839-1526

January 18, 2023

Board of Supervisors
Lake Harris Community
Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Lake Harris Community Development District will be held **Wednesday, January 25, 2023, at 9:30 a.m. at the Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida.** Following is the advance agenda for the regular meeting:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of October 26, 2022 Meeting
4. Review of Proposals and Tally of Audit Committee Members Rankings
 - A. Grau & Associates
 - B. Dibartolomeo, McBee, Hartley & Barnes
5. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the October 26, 2022 Meeting
4. Consideration of Uniform Collection Agreement with Lake County Property Appraiser
5. Consideration of Non- Disclosure Agreement with Lake County Property Appraiser
6. Consideration of Acquisition Agreement
7. Acceptance of Ranking of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award to Number 1 Ranked Firm

8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Ratification of Funding Requests No. 3 & 4
 - iv. Consideration of Funding Request No. 5
9. Other Business
10. Supervisor's Requests
11. Adjournment

AUDIT COMMITTEE MEETING

MINUTES

**MINUTES OF MEETING
LAKE HARRIS
COMMUNITY DEVELOPMENT DISTRICT**

The audit committee meeting of the Board of Supervisors of the Lake Harris Community Development District was held on Wednesday, **October 26, 2022** at 9:30 a.m. at Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida.

Present and constituting a quorum were:

Anthony Iorio	Chairman
Thomas Franklin	Assistant Secretary
Doug Beasley	Assistant Secretary

Also, present were:

George Flint	District Manager, GMS
Sarah Sandy <i>by phone</i>	District Counsel

The following is a summary of the discussions and actions taken at the October 26, 2022 Lake Harris Community Development District's Regular Board of Supervisor's Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order at 9:30 a.m.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present.

THIRD ORDER OF BUSINESS

Audit Services

A. Approval of Request for Proposals and Selection Criteria

Mr. Flint presented the approval of the form of the request for proposals. He noted that this was the standard form that they used. He noted that included with that was the proposed selection criteria, which included ability of personnel, their experience, understanding of the scope, their

ability to provide the services, and price. He stated that each of these were weighted evenly at 20 points. He explained that they had the option to exclude prices, but making the selection based solely on the qualifications. He recommended that that they include price because it was price competitive. He also gave the option of changing the weighting of the criteria if they believe one was more important than the other. He stated that the action would be approving the RFP and selection criteria.

On MOTION by Mr. Franklin, seconded by Mr. Beasley, with all in favor, the Request for Proposals and Selection Criteria, was approved.

B. Approval of Notice of Request for Proposals for Audit Services

Mr. Flint presented the form of notice that is in the newspaper advertising the opportunity for any qualified firm to provide independent auditing services to the District. In addition to the notice that they would place, they also sent the notice directly to approximately five firms that historically had provided these services. He noted that unfortunately the number of firms that were doing this was shrinking. He stated that the pricing was still competitive, but eventually they were going to figure out that the competition was reduced, and they may see them starting to increase.

On MOTION by Mr. Franklin, seconded by Mr. Beasley, with all in favor, the Notice of Request for Proposals for Audit Services, was approved.

C. Public Announcement of Opportunity to Provide Audit Services

Mr. Flint explained that they publicly announced the opportunity for any qualified firm to respond to the RFP for auditing services for Lake Harris.

FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Franklin, seconded by Mr. Beasley, with all in favor, the meeting was adjourned.

SECTION IV

Remington CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
DiBartolomeo, McBee, Hartley & Barnes					2022- \$2,850 2023- \$2,950 2024- \$3,000 2025- \$3,150 2026- \$3,250		
Grau & Associates					2022- \$3,000 2023- \$3,100 2024- \$3,200 2025- \$3,300 2026- \$3,400		

SECTION A



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

LAKE HARRIS

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: November 16, 2022
5:00PM

Submitted to:

Lake Harris
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Submitted by:

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

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

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Table of Contents

Page

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



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

November 16, 2022

Lake Harris Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2022, with an option for four (4) additional annual renewals.

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

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

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

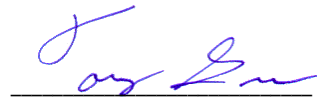
Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



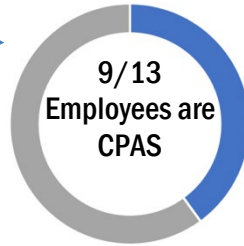
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
10 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



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



Peer Review
Program

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

February 20, 2020

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

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

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

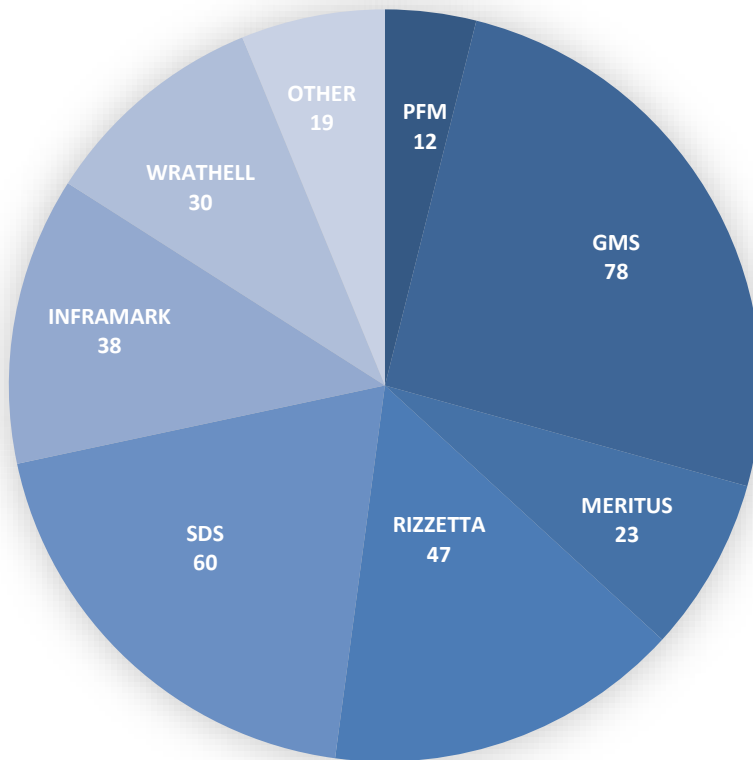
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+

CPE (last 2 years):

Government

Accounting, Auditing:

47 hours; Accounting,

Auditing and Other:

58 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

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

- Tony Grau

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

-Racquel McIntosh

YOUR ENGAGEMENT TEAM

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

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

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



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

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



Antonio 'Tony' J. Grau, CPA

Partner

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

Experience

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

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

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

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

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

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

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

24
56
80 (includes of 4 hours of Ethics CPE)



Racquel C. McIntosh, CPA

Partner

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

Experience

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

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

Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:
Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

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

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

Professional Associations/ Memberships

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

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

47
58
105 (includes of 4 hours of Ethics CPE)

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2022-2026 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2022	\$3,000
2023	\$3,100
2024	\$3,200
2025	\$3,300
2026	<u>\$3,400</u>
TOTAL (2022-2026)	<u>\$16,000</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	333	5	3	328	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73

Current
Arbitrage
Calculations

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

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

SECTION B

Lake Harris Community Development District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants

**2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833**

**591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952**

Contact:

**Jim Hartley, CPA
Principal**

TABLE OF CONTENTS

Letter of Transmittal

Professional Qualifications

➤ Professional Staff Resources	1-2
➤ Current and Near Future Workload.....	2
➤ Identification of Audit Team	2
➤ Resumes.....	3-5
➤ Governmental Audit Experience	6

Additional Data

➤ Procedures for Ensuring Quality Control & Confidentiality	7
➤ Independence	7-8
➤ Computer Auditing Capabilities.....	8
➤ Contracts of Similar Nature	9

Technical Approach

➤ Agreement to Meet or Exceed the Performance Specifications.....	10
➤ Tentative Audit Schedule	11
➤ Description of Audit Approach	12-15
➤ Proposed Audit Fee.....	16

Lake Harris
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Lake Harris Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record—Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit 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 with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The signature is written in a cursive, flowing style.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

Jim Hartley, CPA – Engagement Partner (resume attached)
Will assist in the field as main contact

Jay McBee, CPA – Technical Reviewer (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	Jim Hartley			√	250-300
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	Mark Barnes		√	√	800
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	Jim Hartley	√	√	√	600
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	Jim Hartley			√	100
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	Jay McBee				60
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	Jay McBee				60
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	Jim Hartley			√	350
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50

TECHNICAL APPROACH

a. *An Express Agreement to Meet or Exceed the Performance Specifications.*

1. The audit will be conducted in compliance with the following requirements:
 - a. Rules of the Auditor General for form and content of governmental audits
 - b. Regulations of the State Department of Banking and Finance
 - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
<i>I. Planning Phase:</i>							
Meetings and discussions with Lake Harris Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
<i>II. Detailed Audit Phase:</i>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<i>III. Closing Phase:</i>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<i>IV. Reporting Phase:</i>							
Review or assist in preparation of financial statement for Lake Harris Community Development District							
Prepare management letter and other special reports							
Exit conference with Lake Harris Community Development District officials and management							
Delivery of final reports							

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Lake Harris Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Lake Harris Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE FOR EACH YEAR OF THE FIVE YEARS

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Lake Harris Community Development District for the five years as follows:

September 30, 2022	\$ 2,850
September 30, 2023	\$ 2,950
September 30, 2024	\$ 3,000
September 30, 2025	\$ 3,150
September 30, 2026	\$ 3,250

In years of new debt issuance fees may be adjusted based on review with management.

BOARD OF SUPERVISORS MEETING

MINUTES

**MINUTES OF MEETING
LAKE HARRIS
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Lake Harris Community Development District was held on Wednesday, **October 26, 2022** at 9:30 a.m. at Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida.

Present and constituting a quorum were:

Anthony Iorio	Chairman
Thomas Franklin	Assistant Secretary
Doug Beasley	Assistant Secretary

Also, present were:

George Flint	District Manager, GMS
Sarah Sandy <i>by phone</i>	District Counsel

The following is a summary of the discussions and actions taken at the October 26, 2022 Lake Harris Community Development District's Regular Board of Supervisor's Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order at 9:30 a.m. Three Supervisors attended the meeting, constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the August 24, 2022
Board of Supervisors Meeting**

Mr. Flint presented the minutes from the August 24, 2022 Board of Supervisors meeting and asked for any comments or corrections from the Board. The Board had no changes.

On MOTION by Mr. Franklin, seconded by Mr. Beasley, with all in favor, the Minutes of the August 24, 2022 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS**Consideration of Agreement for Engineering Services – GAI Consultants**

Mr. Flint stated that at the organizational meeting they hired GAI as their interim engineer and authorized them to issue a RFQ under the CCNA act for the District engineer. He noted that they had bid that out and GAI was the only respondent and the Board selected GAI as the District engineer. He noted that they were just bringing the form of the agreement back to be approved.

On MOTION by Mr. Franklin, seconded by Mr. Beasley, with all in favor, the Agreement for Engineering Services with GAI Consultants, was approved.

FIFTH ORDER OF BUSINESS**Appointment of Audit Committee**

Mr. Flint stated that the statutes prescribed the process that had to be used to select the independent auditor for the District. He explained that the CDD as a government entity was required to have an independent audit and that process involved appointing an audit committee. That audit committee would approve the form of the RFP, the selection criteria, and the notice. He added that they would issue that and then it would come back and be reviewed by the audit committee, and then a recommendation would be made to the Board. He stated that it contemplated that they would make the Board the audit committee. He noted that they had an audit committee meeting advertised right after the Board meeting.

On MOTION by Mr. Franklin, seconded by Mr. Beasley, with all in favor, Appointing the Board as the Audit Committee, was approved.

On MOTION by Mr. Franklin, seconded by Mr. Beasley, with all in favor, Designating Mr. Anthony Iorio as Chairman of the Audit Committee, was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Sandy stated that they still had their validation hearing set for November 29, 2022 and they were continuing to prepare for that.

B. Engineer

There being none, the next item followed.

C. District Manager's Report

i. Approval of Funding Request #2

Mr. Flint noted that Funding Request #2 was \$49,511.04 and included the annual payment that was to the state for annual District fee, legal services, and Board compensation.

On MOTION by Mr. Beasley, seconded by Mr. Franklin, with all in favor, Funding Request #2, was approved.
--

ii. Balance Sheet and Income Statement

Mr. Flint presented the unaudited financials through September 30th. There was no action required.

On MOTION by Mr. Franklin, seconded by Mr. Beasley, with all in favor, Balance Sheet and Income Statement, was approved.
--

SEVENTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

EIGHTH ORDER OF BUSINESS

Supervisor's Requests

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Beasley, seconded by Mr. Franklin, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

UNIFORM COLLECTION AGREEMENT
BETWEEN THE LAKE COUNTY PROPERTY APPRAISER
AND LAKE HARRIS COMMUNITY DEVELOPMENT DISTRICT

THIS AGREEMENT is made and entered into this _____ day of _____ 2022, by and between the **LAKE HARRIS COMMUNITY DEVELOPMENT DISTRICT**, a unit of special purpose government created pursuant to Chapter 190, Florida Statutes, as amended, whose address is 219 East Livingston Street, Orlando, 32801 (the “District”), and the **LAKE COUNTY PROPERTY APPRAISER**, a Constitutional Officer of the State of Florida, whose address is 320 West Main St. Suite A, Tavares, Florida 32778 (the “Property Appraiser”).

WITNESSETH:

WHEREAS, the District is authorized to impose non-ad valorem assessments and by resolution has elected to use the uniform method of collecting such assessments as authorized by Section 197.3632, Florida Statutes; and

WHEREAS, the uniform method will provide an efficient method of collection of non-ad valorem assessments levied by the District; and

WHEREAS, Section 197.3632(2), Florida Statutes, provides that the District shall enter into a written agreement with the Property Appraiser, for reimbursement of necessary administrative costs incurred under Section 197.3632, Florida Statutes.

NOW THEREFORE, in consideration of the foregoing, the parties agree as follows:

SECTION 1. PURPOSE. The purpose of this Agreement is to establish the terms and conditions under which the Property Appraiser shall assess the District non-ad valorem assessments, and to require that the District reimburse the Property Appraiser for necessary administrative costs pursuant to Section 197.3632, Florida Statutes. These expenses shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming.

SECTION 2. TERM. The term of this Agreement shall commence upon execution and shall continue and extend uninterrupted from year-to-year, automatically renewed for successive periods not to exceed one (1) year each, unless the District shall inform the Property Appraiser, as well as the Tax Collector and the Department of Revenue by January 10 of each calendar year, if the District intends to discontinue to use the uniform methodology for its assessments pursuant to Section 197.3632 (6), Florida Statutes.

SECTION 3. COMPLIANCE WITH LAWS AND REGULATIONS. The parties shall abide by all statutes, ordinances, rules and regulations pertaining to the levy and collection of the District non-ad valorem assessments, including those now in effect and hereafter adopted. To the extent permitting by §768.28, Florida Statutes, and without waiving sovereign immunity, the District shall hold the Property Appraiser harmless for any mistakes the District makes in levying its non-ad valorem special assessments, noticing, and implementing of the uniform collection methodology procedures. In the event of lawsuits filed by District taxpayers, the District agrees to support a motion to dismiss the Property Appraiser from the case. The Property Appraiser has no involvement with either the levy of the non-ad valorem special assessments or with the proper notices and procedures required of the District in adhering to the uniform collection methodology procedure.

SECTION 4. RESPONSIBILITY OF THE DISTRICT

- a. The District agrees to reimburse the Property Appraiser for necessary administrative costs incurred pursuant to Section 197.3632, Florida Statutes. Administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District shall only compensate the Property Appraiser for the actual cost of imposing the District's non-ad valorem assessments, which include all its benefit and maintenance assessments, as may be billed to the District in a timely manner.
- b. The District is responsible for necessary advertising relating to the non-ad valorem assessment program.
- c. By September 15th of each year the District shall certify a non-ad valorem assessment roll on compatible electronic medium to the Tax Collector. The District shall post the non-ad valorem assessment for each parcel on the non-ad valorem assessment roll to be certified. It is the responsibility of the District to ensure that such roll be free of errors and omissions. If the Property Appraiser discovers errors and omissions on such roll, he may request the District to file a corrected roll or a correction of the amount of any assessment. The District shall bear the cost of any such error and omission.
- d. The District agrees to cooperate with the Property Appraiser in implementation of the uniform method of collecting non-ad valorem assessments pursuant to, and consistent with all of the provisions of Section 197.3632 and 197.3635, Florida Statutes, or its successor provisions.

- e. The District shall supply to the Property Appraiser a written boundary description of the area within which the non-ad valorem assessments are to be imposed. The Property Appraiser will impose a fee based on actual cost for mapping and programming time in excess of one (1) hour; not to exceed \$100.00 annually, plus an annual fee for the data file; also known as the CRA or non-ad valorem NAL (name, address, legal) file; not to exceed \$100.00.
- f. The Property Appraiser has determined that the total costs referenced in this Agreement and associated with the District's utilization of the Uniform Method shall not exceed \$200.00 annually.

SECTION 5. RESPONSIBILITY OF PROPERTY APPRAISER.

The Property Appraiser shall provide any information or services required of the Property Appraiser by §197.3632(3)(b). The Property Appraiser is unable to utilize the Truth in Millage statement mailed annually to taxpayers for providing notice of non-ad valorem assessments under this Agreement.

IN WITNESS WHEREOF, the parties have hereunto set, their hands and seals and such of them as are corporations have caused these presents to be signed by their duly authorized officers.

WITNESS

LAKE COUNTY PROPERTY APPRAISER

Signature

By: _____
Carey Baker

Printed Name

Date: _____

WITNESS

**LAKE HARRIS COMMUNITY DEVELOPMENT
DISTRICT**

Signature

By: _____
Signature

Printed Name

Printed Name

Title

Date: _____

SECTION V

**NONDISCLOSURE AGREEMENT
FOR INFORMATION EXEMPT FROM PUBLIC DISCLOSURE
UNDER CHAPTER 119, FLORIDA STATUTES**

**BETWEEN THE LAKE COUNTY PROPERTY APPRAISER
AND LAKE HARRIS COMMUNITY DEVELOPMENT DISTRICT**

THIS NONDISCLOSURE AGREEMENT FOR INFORMATION EXEMPT FROM PUBLIC DISCLOSURE UNDER CHAPTER 119, FLORIDA STATUTES (“Agreement”) is made and entered into this _____ day of _____ 2022, by and between the **LAKE HARRIS COMMUNITY DEVELOPMENT DISTRICT**, (the “Authority”) a unit of special purpose government created pursuant to Chapter 190, Florida Statutes, as amended, whose address is 219 East Livingston Street, Orlando, Florida 32801, and the **LAKE COUNTY PROPERTY APPRAISER**, (the “Property Appraiser”) a Constitutional Officer of the State of Florida, whose address is 320 West Main St. Suite A, Tavares, Florida 32778.

**SECTION I
Findings and Determinations**

The parties find and determine:

1. The Property Appraiser has the statutory responsibility to list and appraise all real and tangible personal property in the County each year for purposes of ad valorem taxation. During the normal course of business, the Property Appraiser acquires, stores, and maintains an abundance of property and ownership information, some of which is exempt from public disclosure; and
2. In order to carry out its duties related to the production of non-ad valorem assessments; the delivery of a non-ad valorem tax roll to the Lake County Tax Collector; perform analysis using value and land data, and to provide certain necessary municipal functions, the Authority requires certain property and ownership information held by the Property Appraiser for properties within the city’s jurisdictional boundary.

**SECTION II
Applicable Law and Regulations**

1. Chapter 119, Florida Statutes, provides that any records made or received by any public agency in the course of its official business are available for inspection, unless specifically exempted by the Florida Legislature; and
2. Section 119.071, Florida Statutes, contains multiple exemptions from disclosure under the mandatory access requirement of section 119.07(1), Florida Statutes. Under section 119.071(4)(d)3., Florida

Statutes, an agency that is not the employer of, but is the custodian of records pertaining to, one of the persons enumerated in section 119.071(4)(d), Florida Statutes, is required to maintain such person's exemption if the person or his or her employing agency submits a written request to the custodian; and

3. Section 119.071(4)(d), Florida Statutes, defines "Home Addresses" to mean the dwelling location at which an individual resides and includes the physical address, mailing address, street address, parcel identification number, plot identification number, legal property description, neighborhood name and lot number, GPS coordinates, and any other descriptive property information that may reveal the home address; and
4. The Office of the Attorney General of Florida ("Attorney General") released Advisory Legal Opinion 2017-05 on November 22, 2017 that noted a clear distinction is made between public records that are "exempt" from disclosure and records that are "confidential." "If information is made confidential in the statutes, the information is not subject to inspection by the public and may only be released to the persons or organizations designated in the statute.... If records are not confidential but are only exempt from the Public Records Act, the exemption does not prohibit the showing of such information." Based upon this distinction, the Attorney General concluded that when there is a statutory or substantial policy need for information that is otherwise exempt from disclosure under the Public Records Act, the information should be made available to the requesting agency or entity. The Attorney General also noted that there is nothing in Chapter 119, Florida Statutes, indicating that an exempt address loses its exempt status by being shared with another agency.

SECTION III

Purpose

1. The purpose of this Agreement is to facilitate the transfer between the Property Appraiser and the Authority of data elements maintained by the Property Appraiser that constitute Home Address as defined and that are exempt under Chapter 119, Florida Statutes, for which the Property Appraiser has received a request to withhold such Home Addresses from disclosure pursuant to Section 119.071(4)(d)3., Florida Statutes ("Exempt Home Addresses"); and
2. To ensure that Exempt Home Addresses retain their exempt status, and are withheld from disclosure in accordance with applicable law, once in the Authority's possession.

SECTION IV

Term

1. The term of this Agreement shall commence upon execution and shall continue and extend uninterrupted from year-to-year, automatically renewed for successive periods not to exceed one (1) year each; and
2. Either party has the right to terminate this Agreement by giving at least 30 days' notice in writing to the other party to expire at the end of the initial or last renewal term.

SECTION V
Duties and Responsibilities of Property Appraiser

1. The Property Appraiser agrees to provide the Exempt Home Addresses in the same manner that it provides other non-exempt property and ownership information; and
2. The Property Appraiser agrees to clearly identify which properties contain Exempt Home Addresses. This information will be conveyed in the data file(s) using a field named NPR. The NPR field will contain a "1" if the parcel has an Exempt Home Address. Otherwise, the NPR field will contain a "0".

SECTION VI
Duties and Responsibilities of the Authority

1. The Authority agrees that Exempt Home Addresses will retain their exempt status once in its possession; and
2. To the extent permitted by applicable law, the Requesting Entity agrees to withhold from public disclosure Exempt Home Addresses or Names as outlined pursuant to Florida Statute 119.071(4) and Florida Statute 493, and as otherwise identified by the Property Appraiser pursuant to Section V, above.

SECTION VII
Miscellaneous

1. The parties shall perform all their obligations under this Agreement in accordance with good faith and prudent practice.
2. If either party receives any letter, action, suit or investigation from a non-party to this Agreement regarding the withholding of the Exempt Home Addresses pursuant to this Agreement, the other party shall cooperate and assist the other parties in this agreement in defending claims to such Exempt Home Addresses. The parties agree that neither party shall be entitled to any additional fees and/or compensation for their cooperation and assistance under this paragraph of the Agreement.

3. Each party, as a state agency or political subdivision as defined by Florida Statute § 768.28, shall indemnify each other party and defend and hold it harmless as to any claim, judgment or damage award whatsoever arising out of or related to that indemnifying party's own negligent or wrongful acts or omissions, to the extent permitted by law, and subject to the dollar limitations set forth in Florida Statute § 768.28. The parties understand that pursuant to Florida Statute § 768.28(19), no party is entitled to be indemnified or held harmless by another party for its own negligent or wrongful acts or omissions. Nothing herein is intended to serve as a waiver of sovereign immunity by any party to which sovereign immunity may be applicable, and each party claims all of the privileges and immunities and other benefits and protections afforded by Florida Statute § 163.01(9). The parties to this Agreement do not intend that this Agreement benefit any third party, and nothing herein should be construed as consent by a state agency or political subdivision of the State of Florida to be sued by third parties in any matter arising out of this Agreement.
4. This Agreement constitutes the entire Agreement between the parties with respect to the subject matter contained herein and may not be amended, modified, or rescinded unless otherwise provided in this Agreement, except in writing and signed by all the parties hereto. Should any provision of this Agreement be declared to be invalid, the remaining provisions of this Agreement shall remain in full force and effect, unless such provision found to be invalid alters substantially the benefits or the Agreement for either of the parties or renders the statutory and regulatory obligations unable to be performed. All prior agreements between the parties hereto, addressing the matters set forth herein, are hereby terminated and superseded by this Agreement.
5. This Agreement shall be governed by the laws of the State of Florida.
6. Written notice shall be given to the parties at the following addresses, or such other place or person as each of the parties shall designate by similar notice:

As to Property Appraiser:

The Honorable Carey Baker,
Lake County Property Appraiser
320 W. Main St. Suite A
Tavares, FL 32778

As to the Authority:

Lake Harris Community Development District
219 East Livingston Street
Orlando, FL 32801

IN WITNESS WHEREOF, the parties have hereunto set, their hands and seals and such of them as are corporations have caused these presents to be signed by their duly authorized officers.

WITNESS

LAKE COUNTY PROPERTY APPRAISER

Signature

By:

Carey Baker

Printed Name

Date:

WITNESS

**LAKE HARRIS COMMUNITY DEVELOPMENT
DISTRICT**

Signature

By:

Signature

Printed Name

Printed Name

Title

Date:

SECTION VI

to be provided under separate cover

SECTION VII

Remington CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
DiBartolomeo, McBee, Hartley & Barnes					2022- \$2,850 2023- \$2,950 2024- \$3,000 2025- \$3,150 2026- \$3,250		
Grau & Associates					2022- \$3,000 2023- \$3,100 2024- \$3,200 2025- \$3,300 2026- \$3,400		

SECTION VIII

SECTION C

SECTION 1

Lake Harris Community Development District

Summary of Check Register

October 19, 2022 to January 17, 2023

Fund	Date	Check No.'s	Amount
General Fund	10/25/22	10	\$ 183.60
	11/9/22	11-2	\$ 5,125.34
	11/11/22	13	\$ 300.00
	11/23/22	14-17	\$ 8,602.30
	1/13/23	18	\$ 122.18
Total Amount			\$ 14,333.42

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
10/25/22	00006	10/25/22 10252022	202209 300-21700-10000	FORM 941-V 3RD QTR 2022	*	183.60	
				UNITED STATES TREASURY			183.60 000010
11/09/22	00002	9/30/22 00049249	202209 310-51300-48000	FY23 BOS MTG DATES	*	125.34	
				CA FLORIDA HOLDINGS, LLC			125.34 000011
11/09/22	00003	8/30/22 16484	202209 300-15500-10000	FY23 INSURANCE POLICY	*	5,000.00	
				EGIS INSURANCE AND RISK ADVISORS			5,000.00 000012
11/11/22	00005	6/22/22 3066553A	202204 310-51300-31500	GENERAL COUNSEL APR & MAY	*	300.00	
				KUTAK ROCK LLP			300.00 000013
11/23/22	00002	10/31/22 00050157	202210 310-51300-48000	NOT AUDIT COMMITTEE MTGS	*	104.80	
				CA FLORIDA HOLDINGS, LLC			104.80 000014
11/23/22	00004	10/03/22 87551	202210 310-51300-54000	SPECIAL DISTRICT FEE FY23	*	175.00	
				DEPARTMENT OF ECONOMIC OPPORTUNITY			175.00 000015
11/23/22	00005	9/16/22 3109424	202211 300-20700-10200	BOND VALIDATION - AUG 22	*	3,136.50	
		10/19/22 3125378	202211 300-20700-10200	BOND VALIDATION - SEP 22	*	2,698.00	
		10/20/22 3125376	202209 310-51300-31500	GENERAL COUNSEL - SEP 22	*	738.00	
				KUTAK ROCK LLP			6,572.50 000016
11/23/22	00007	11/09/22 815	202211 310-51300-35200	WEBSITE CREATION	*	1,750.00	
				REALIGN WEB DESIGN			1,750.00 000017
1/13/23	00002	11/30/22 00050963	202211 310-51300-48000	RFP FOR AUDIT SERVICES	*	122.18	
				CA FLORIDA HOLDINGS, LLC			122.18 000018
TOTAL FOR BANK A						14,333.42	
TOTAL FOR REGISTER						14,333.42	

LKHA LAKE HARRIS CD CWRIGHT

SECTION 2

Lake Harris
Community Development District

Unaudited Financial Reporting
December 31, 2022



Table of Contents

1	<hr/>	<u>Balance Sheet</u>
2	<hr/>	<u>General Fund</u>
3	<hr/>	<u>Month to Month</u>

Lake Harris
Community Development District
Combined Balance Sheet
December 31, 2022

	<i>General Fund</i>
Assets:	
<u>Cash:</u>	
Operating Account	\$ 6,569
Total Assets	\$ 6,569
Liabilities:	
Accounts Payable	\$ 5,461
Total Liabilites	\$ 5,461
Fund Balance:	
Assigned:	
Unassigned	\$ 1,107
Total Fund Balances	\$ 1,107
Total Liabilities & Fund Balance	\$ 6,569

Lake Harris
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2022

	Adopted Budget	Prorated Budget Thru 12/31/22	Actual Thru 12/31/22	Variance
<u>Revenues:</u>				
Developer Contributions	\$ 135,210	\$ 5,125	\$ 5,125	\$ -
Total Revenues	\$ 135,210	\$ 5,125	\$ 5,125	\$ -
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 3,000	\$ 200	\$ 2,800
FICA Expense	\$ 900	\$ 225	\$ 15	\$ 210
Engineering	\$ 15,000	\$ 3,750	\$ -	\$ 3,750
Attorney	\$ 25,000	\$ 6,250	\$ 581	\$ 5,670
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ -	\$ -	\$ -
Trustee Fees	\$ 3,600	\$ -	\$ -	\$ -
Management Fees	\$ 37,500	\$ 9,375	\$ 4,688	\$ 4,688
Information Technology	\$ 1,800	\$ 450	\$ -	\$ 450
Website Maintenance	\$ 1,200	\$ 300	\$ 1,750	\$ (1,450)
Telephone	\$ 300	\$ 75	\$ -	\$ 75
Postage & Delivery	\$ 1,000	\$ 250	\$ 19	\$ 231
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Printing & Binding	\$ 1,000	\$ 250	\$ 9	\$ 241
Legal Advertising	\$ 10,000	\$ 2,500	\$ 227	\$ 2,273
Other Current Charges	\$ 5,000	\$ 1,250	\$ -	\$ 1,250
Office Supplies	\$ 625	\$ 156	\$ 1	\$ 156
Travel Per Diem	\$ 660	\$ 165	\$ -	\$ 165
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total Expenditures	\$ 135,210	\$ 33,171	\$ 12,663	\$ 20,508
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (7,538)	
Fund Balance - Beginning	\$ -		\$ 8,645	
Fund Balance - Ending	\$ -		\$ 1,107	

Lake Harris
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	\$ 5,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,125
Total Revenues	\$ 5,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,125
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	200
FICA Expense	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney	\$ 379	\$ 202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	581
Management Fees	\$ 1,563	\$ 1,563	\$ 1,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,688
Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Website Maintenance	\$ -	\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,750
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage & Delivery	\$ 14	\$ 1	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	19
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Printing & Binding	\$ 2	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9
Legal Advertising	\$ 105	\$ 122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	227
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office Supplies	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total Expenditures	\$ 7,237	\$ 3,859	\$ 1,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12,663
Excess (Deficiency) of Revenues over Expenditures	\$ (2,112)	\$ (3,859)	\$ (1,567)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(7,538)

SECTION 3

Lake Harris
Community Development District

FY22 Funding Request #3
September 2, 2022

Bill to: HLC Edge Holdings, LLC

Payee		Capital Project FY2022	General Fund FY2022
1	Kutak Rock LLP Inv # 3096573 - Bond Validation - May to July 2022 Inv # 3096572 - Legal Services - July 2022	\$ 2,071.50	\$ 3,896.71
		\$ 2,071.50	\$ 3,896.71
		Total:	
			\$ 5,968.21

Please make check payable to:

Lake Harris Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

KUTAK ROCK LLP**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

August 29, 2022

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3096573

Client Matter No. 26923-4

Lake Harris Community Development District
c/o Governmental Management Services-Central Florida, LLC
219 East Livingston Street
Orlando, FL 32801

Invoice No. 3096573

26923-4

Re: Validation

For Professional Legal Services Rendered

05/11/22	D. Wilbourn	0.90	153.00	Draft bond validation complaint
05/13/22	D. Wilbourn	0.80	136.00	Update and revise validation complaint; review bond resolution
07/08/22	S. Sandy	0.20	64.00	Confer with Rigoni regarding validation complaint
07/08/22	D. Wilbourn	1.80	306.00	Prepare draft notice and order to show cause; prepare draft joint stipulation
07/11/22	M. Rigoni	0.70	185.50	Prepare validation checklist, research judicial circuit requirements; review district reports and bond resolution
07/13/22	M. Rigoni	2.20	583.00	Revise validation complaint; review complaint exhibits; confer with working group regarding same
07/13/22	S. Sandy	0.20	64.00	Confer with Rigoni regarding complaint
07/22/22	M. Rigoni	0.60	159.00	Revise complaint and confer with Sanford regarding same
07/22/22	S. Sandy	0.30	96.00	Confer regarding complaint status
07/25/22	S. Sandy	0.10	32.00	Prepare validation complaint

PRIVILEGED AND CONFIDENTIAL
ATTORNEY-CLIENT COMMUNICATION AND/OR WORK PRODUCT

RECEIVED AUG 29 2022

KUTAK ROCK LLP

Lake Harris Community Development Dist.

August 29, 2022

Client Matter No. 26923-4

Invoice No. 3096573

Page 2

07/27/22	D. Wilbourn	0.40	68.00	Update and revise joint stipulation
07/28/22	M. Rigoni	0.40	106.00	Review complaint exhibits for sufficiency
07/29/22	D. Wilbourn	0.70	119.00	Update and revise validation documents

TOTAL HOURS	9.30
-------------	------

TOTAL FOR SERVICES RENDERED	\$2,071.50
-----------------------------	------------

TOTAL CURRENT AMOUNT DUE	<u>\$2,071.50</u>
--------------------------	-------------------

KUTAK ROCK LLP**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

August 29, 2022

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3096572

Client Matter No. 26923-1

Mr. George Flint

Lake Harris Community Development District

c/o Governmental Management Services-Central Florida, LLC

219 East Livingston Street

Orlando, FL 32801

Invoice No. 3096572

26923-1

Re: General Counsel

For Professional Legal Services Rendered

07/06/22	S. Sandy	0.10	32.00	Confer with Flint regarding landowners election
07/08/22	S. Sandy	0.50	160.00	Prepare documents for board meeting; confer with Rigoni regarding District status
07/11/22	M. Rigoni	0.40	106.00	Finalize notice of uniform method and budget hearings
07/12/22	S. Sandy	1.50	480.00	Prepare notice of uniform method and notice of budget hearings; review the organizational meeting minutes
07/13/22	M. Rigoni	0.10	26.50	Review correspondence regarding Uniform Method public hearing
07/13/22	S. Sandy	0.20	64.00	Confer with Rigoni regarding organizational meeting follow-up; confer with Flint regarding the public hearing on the uniform method
07/13/22	D. Wilbourn	1.50	255.00	Prepare resolution amending uniform method hearing date; revise bond

PRIVILEGED AND CONFIDENTIAL
ATTORNEY-CLIENT COMMUNICATION AND/OR WORK PRODUCT

RECEIVED AUG 29 2022

KUTAK ROCK LLP

Lake Harris Community Development Dist.

August 29, 2022

Client Matter No. 26923-1

Invoice No. 3096572

Page 2

07/14/22	M. Rigoni	0.60	159.00	and assessment declaring resolutions; prepare for board meeting
07/17/22	M. Rigoni	0.10	26.50	Review engineer's report; update assessment declaring resolution
07/18/22	M. Rigoni	1.20	318.00	Prepare memorandum regarding statutory changes to publication requirements
07/18/22	S. Sandy	0.10	32.00	Review and finalize July and August agenda items
07/19/22	M. Rigoni	0.50	132.50	Prepare for July board meeting
07/19/22	S. Sandy	0.60	192.00	Finalize July and August agenda items
07/20/22	M. Rigoni	0.10	26.50	Prepare for July board meeting; review draft agenda; prepare resolution canvassing and certifying election results
07/20/22	M. Rigoni	0.20	53.00	Confer with Brookes regarding agenda item
07/22/22	S. Sandy	0.20	64.00	Review correspondence regarding district acreage; update master assessment methodology regarding same
07/25/22	M. Rigoni	0.20	53.00	Prepare for board meeting
07/25/22	S. Sandy	0.20	64.00	Prepare development overview status chart
07/26/22	S. Sandy	0.80	256.00	Facilitate project status call
07/27/22	S. Sandy	3.80	1,216.00	Prepare for board meeting
07/28/22	M. Rigoni	0.10	26.50	Prepare for, travel to, and attend board meeting; conduct follow-up regarding same; return travel
07/29/22	M. Rigoni	0.10	26.50	Review meeting notes and follow-up items
07/29/22	S. Sandy	0.10	32.00	Attend development status call
TOTAL HOURS		13.20		Attend project status call

KUTAK ROCK LLP

Lake Harris Community Development Dist.

August 29, 2022

Client Matter No. 26923-1

Invoice No. 3096572

Page 3

TOTAL FOR SERVICES RENDERED	\$3,801.00
-----------------------------	------------

DISBURSEMENTS

Meals	13.69
Travel Expenses	82.02

TOTAL DISBURSEMENTS	<u>95.71</u>
---------------------	--------------

TOTAL CURRENT AMOUNT DUE	\$3,896.71
--------------------------	------------

UNPAID INVOICES:

June 22, 2022	Invoice No. 3066553	3,926.50
July 31, 2022	Invoice No. 3083263	4,623.34

TOTAL DUE	<u>\$12,446.55</u>
-----------	--------------------

Lake Harris
Community Development District

FY22 Funding Request #4
October 28, 2022

Bill to: HLC Edge Holdings, LLC

Payee		Capital Project FY2022	General Fund FY2022
1	Egis Insurance & Risk Advisors Inv # 16484 - Insurance Policy FY23 - August - 2022		\$ 5,000.00
2	Local IQ - CA Florida Holdings, LLC Inv # 0004924981 - Notice of FY23 BOS Meeting Dates		\$ 125.34
3	Kutak Rock LLP Inv # 3109424 - Bond Validation - August - 2022	\$ 3,136.50	
	Inv # 3125378 - Bond Validation - September - 2022	\$ 2,698.00	
	Inv # 3125376 - General Counsel - September - 2022		\$ 738.00
		\$ 5,834.50	\$ 5,863.34
Total:			\$ 11,697.84

Please make check payable to:

Lake Harris Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822



(A)

Lake Harris Community Development District
c/o Government Management Services, LLC
219 E Livingston St
Orlando, FL 32801

INVOICE

Customer	Lake Harris Community Development District
Acct #	1209
Date	08/30/2022
Customer Service	Kristina Rudez
Page	1 of 1

Payment Information	
Invoice Summary	\$ 5,000.00
Payment Amount	
Payment for:	Invoice#16484
100122894	

Thank You

Please detach and return with payment

FY23 insurance policy

Customer: Lake Harris Community Development District

001-300-15500-10000

Invoice	Effective	Transaction	Description	Amount
16484	10/01/2022	Renew policy	Policy #100122894 10/01/2022-10/01/2023 Florida Insurance Alliance POL,EPLI,EBL,Herb & Pest - Renew policy Due Date: 8/30/2022	5,000.00
				Total
				\$ 5,000.00

RECEIVED

SEP 1 2022

Thank You

FOR PAYMENTS SENT OVERNIGHT:
Bank of America Lockbox Services, Lockbox 748555, 6000 Feldwood Rd. College Park, GA 30349

Remit Payment To: Egis Insurance Advisors P.O. Box 748555 Atlanta, GA 30374-8555	(321)233-9939 sclimer@egisadvisors.com	Date 08/30/2022
--	---	--------------------

LOCALiQ

FLORIDA

ACCOUNT NAME		ACCOUNT #	PAGE #
Lake Harris CDD		766828	1 of 1
INVOICE #	BILLING PERIOD	PAYMENT DUE DATE	
0004924981	Sep 1- Sep 30, 2022	October 20, 2022	
PREPAY (Memo Info)	UNAPPLIED (included in amt due)	TOTAL AMOUNT DUE	
\$0.00	\$0.00	\$1,188.66	
BILLING ACCOUNT NAME AND ADDRESS		BILLING INQUIRIES/ADDRESS CHANGES	FEDERAL ID
Lake Harris Cdd 219 E. Livingston St. Orlando, FL 32801-1508		1-877-736-7612 or smb@ccc.gannett.com	47-2390983
Legal Entity: Gannett Media Corp. Terms and Conditions: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited. All funds payable in US dollars.			

0000766828000000000000000049249810011886667170

Starting in October ad placements will be assessed a monthly creative processing fee to cover fees associated with award winning ad design, toning, imaging, and sizing. Previous Account Number:

Date	Description	Amount
9/1/22	Balance Forward	\$2,290.08
9/13/22	PAYMENT - THANK YOU	-\$1,226.76

Package Advertising:

Start-End Date	Order Number	Description	PO Number	Package Cost
9/28/22	7833615	FY 2023 Board of Sup Meeting Dates		\$125.34

RECEIVED
OCT 21 2022

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

LOCALiQ

FLORIDA

CHK 7
Paid 9/21/22

ACCOUNT NAME		PAYMENT DUE DATE		AMOUNT PAID		
Lake Harris CDD		October 20, 2022				
ACCOUNT NUMBER		INVOICE NUMBER				
766828		0004924981				
CURRENT DUE	30 DAYS PAST DUE	60 DAYS PAST DUE	90 DAYS PAST DUE	120+ DAYS PAST DUE	UNAPPLIED PAYMENTS	TOTAL AMOUNT DUE
\$125.34	-\$1,063.32	\$0.00	\$0.00	\$0.00	\$0.00	\$1,188.66

REMITTANCE ADDRESS (Include Account# & Invoice# on check)

CA Florida Holdings, LLC
PO Box 631244
Cincinnati, OH 45263-1244

TO PAY WITH CREDIT CARD PLEASE FILL OUT BELOW:

☐ VISA ☐ MASTERCARD ☐ DISCOVER ☐ AMEX

Card Number

Exp Date

Signature

CVV Code

Date

0000766828000000000000000049249810011886667170

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Brittany Brookes
Lake Harris CDD
219 E Livingston ST
Orlando FL 32801-1508

STATE OF FLORIDA, COUNTY OF LAKE

The Daily Commercial, a newspaper printed and published in the city of Leesburg, and of general circulation in the Counties of Lake and Sumter, State of Florida, and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issues dated or by publication on the newspaper's website, if authorized, on:

09/28/2022

and that the fees charged are legal.
Sworn to and subscribed before on 09/28/2022

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$125.34

Order No: 7833615

Customer No: 766828

PO #:

of Copies:
1

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

SARAH BERTELSEN
Notary Public
State of Wisconsin

BOARD OF SUPERVISORS MEETING DATES LAKE HARRIS COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2023

The Board of Supervisors of the Lake Harris Community Development District will hold their regular meeting for the Fiscal Year 2023 at Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida, 34711, at 9:30 A.M. unless otherwise indicated as follows:

October 26, 2022
January 25, 2023
February 22, 2023
March 22, 2023
April 26, 2023
May 24, 2023
June 28, 2023
July 26, 2023
August 23, 2023
September 27, 2023

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts.

The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from the District Manager, Governmental Management Services - Central Florida, LLC or by calling (407) 841-5524.

There may be occasions when one or more Supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. 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), for aid in contacting the District Office.

A person who decides to appeal any decision made at that meeting with respect to any matter considered at the meeting 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 such appeal is to be based.

George S. Flint
District Manager
Governmental Management
Services-
Central Florida, LLC

#7833615 9/28/2022 11

SKUTAK ROCK LLP**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

September 16, 2022

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3109424

Client Matter No. 26923-4

Lake Harris Community Development District
c/o Governmental Management Services-Central Florida, LLC
219 East Livingston Street
Orlando, FL 32801

Invoice No. 3109424
26923-4

Re: Validation

For Professional Legal Services Rendered

08/01/22	D. Wilbourn	1.50	255.00	Update and revise validation exhibits; revise notice and order to show cause
08/10/22	M. Rigoni	0.20	53.00	Confer regarding status of validation
08/18/22	S. Sandy	2.30	736.00	Prepare validation complaint
08/19/22	S. Sandy	1.00	320.00	Prepare validation complaint for filing
08/22/22	S. Sandy	0.50	160.00	Prepare complaint for filing; facilitate same
08/22/22	D. Wilbourn	0.30	51.00	Prepare complaint for filing and communications in connection with same
08/23/22	S. Sandy	0.10	32.00	Review filing of validation complaint; confer regarding same
08/23/22	D. Wilbourn	1.10	187.00	Prepare and compile exhibits to joint stipulation
08/24/22	S. Sandy	0.20	64.00	Confer regarding status of validation complaint
08/24/22	D. Wilbourn	0.50	85.00	Communications with clerk and portal staff regarding filing of complaint
08/25/22	S. Sandy	0.40	128.00	Follow-up regarding complaint filing

PRIVILEGED AND CONFIDENTIAL
ATTORNEY-CLIENT COMMUNICATION AND/OR WORK PRODUCT

RECEIVED SEP 19 2022

KUTAK ROCK LLP

Lake Harris Community Development Dist.

September 16, 2022

Client Matter No. 26923-4

Invoice No. 3109424

Page 2

08/29/22	M. Rigoni	0.10	26.50	Research filing status
08/30/22	D. Wilbourn	0.50	85.00	Follow-up on status of filing and service
08/31/22	M. Rigoni	0.20	53.00	Research judge rules for pleadings
08/31/22	S. Sandy	0.30	96.00	Follow-up regarding complaint filing
08/31/22	D. Wilbourn	2.30	391.00	Communications with state attorney and judicial assistant; coordinate scheduling of hearing; revise notice and order to show cause; research court rules; confer with Rigoni

TOTAL HOURS 11.50

TOTAL FOR SERVICES RENDERED \$2,722.50

DISBURSEMENTS

Filing and Court Fees 414.00

TOTAL DISBURSEMENTS 414.00

TOTAL CURRENT AMOUNT DUE \$3,136.50

UNPAID INVOICES:

August 29, 2022 Invoice No. 3096573 2,071.50

TOTAL DUE \$5,208.00

KUTAK ROCK LLP**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

October 19, 2022

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3125378

Client Matter No. 26923-4

Lake Harris Community Development District
c/o Governmental Management Services-Central Florida, LLC
219 East Livingston Street
Orlando, FL 32801

Invoice No. 3125378
26923-4

Re: Validation

For Professional Legal Services Rendered

09/02/22	S. Sandy	0.20	64.00	Follow-up regarding complaint filing
09/02/22	D. Wilbourn	2.00	340.00	Revise notice and order to show cause; prepare answer and acknowledgment of service; update and revise joint stipulation
09/09/22	M. Rigoni	0.20	53.00	Confer with Allen regarding state's pleadings; review answer and acknowledgment of service
09/09/22	S. Sandy	0.10	32.00	Review correspondence from Allen; conduct follow-up regarding same
09/09/22	D. Wilbourn	0.50	85.00	Update and revise joint stipulation
09/13/22	D. Wilbourn	2.30	391.00	Prepare and compile exhibits to joint stipulation; communications with district manager; communications with judicial assistant
09/14/22	M. Rigoni	0.30	79.50	Review joint stipulation exhibits; research status of hearing date
09/14/22	D. Wilbourn	1.50	255.00	Prepare final judgment; update and revise joint stipulation

KUTAK ROCK LLP

Lake Harris Community Development Dist.

October 19, 2022

Client Matter No. 26923-4

Invoice No. 3125378

Page 2

09/15/22	M. Rigoni	0.10	26.50	Confer with staff regarding joint stipulation exhibits
09/19/22	S. Sandy	0.90	288.00	Facilitate scheduling of show cause hearing
09/21/22	S. Sandy	0.20	64.00	Facilitate setting validation hearing date
09/21/22	D. Wilbourn	0.40	68.00	Revise notice and order to show cause
09/22/22	M. Rigoni	0.60	159.00	Finalize notice and order to show cause
09/22/22	S. Sandy	0.10	32.00	Confer regarding notice and order to show cause
09/22/22	D. Wilbourn	0.50	85.00	Update and revise joint stipulation
09/23/22	S. Sandy	0.10	32.00	Conduct follow-up regarding validation hearing date
09/23/22	D. Wilbourn	1.10	187.00	Update and revise joint stipulation
09/26/22	M. Rigoni	0.10	26.50	Confer with Allen regarding notice and order to show cause
09/26/22	D. Wilbourn	1.00	170.00	Communications regarding notice and order to show cause; revise joint stipulation
09/27/22	M. Rigoni	0.30	79.50	Confer with Grinnell, Sanford, Iorio, Flint, Land and Orosz regarding validation hearing
09/27/22	S. Sandy	0.30	96.00	Facilitate setting validation hearing; follow-up regarding same
09/29/22	D. Wilbourn	0.50	85.00	Update and revise validation checklist and supporting materials
TOTAL HOURS		13.30		
TOTAL FOR SERVICES RENDERED				\$2,698.00
TOTAL CURRENT AMOUNT DUE				\$2,698.00
UNPAID INVOICES:				
September 16, 2022	Invoice No. 3109424			3,136.50
TOTAL DUE				<u>\$5,834.50</u>

KUTAK ROCK LLP**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

October 19, 2022

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3125376

Client Matter No. 26923-1

Mr. George Flint

Lake Harris Community Development District

c/o Governmental Management Services-Central Florida, LLC

219 East Livingston Street

Orlando, FL 32801

Invoice No. 3125376

26923-1

Re: General Counsel

For Professional Legal Services Rendered

09/02/22	S. Sandy	1.00	320.00	Prepare for and attend project status call; conduct follow-up regarding same; prepare notice of award for engineering RFQ; prepare engineering services agreement
09/06/22	D. Wilbourn	0.20	34.00	Disseminate notice award letter and form of engineering services agreement
09/12/22	S. Sandy	0.60	192.00	Prepare engineering services agreement
09/20/22	S. Sandy	0.60	192.00	Review draft agenda and minutes; confer with Brookes regarding same; confer with Flint regarding oaths of office
TOTAL HOURS		2.40		

KUTAK ROCK LLP

Lake Harris Community Development Dist.

October 19, 2022

Client Matter No. 26923-1

Invoice No. 3125376

Page 2

TOTAL FOR SERVICES RENDERED	\$738.00
-----------------------------	----------

TOTAL CURRENT AMOUNT DUE	\$738.00
--------------------------	----------

UNPAID INVOICES:

June 22, 2022	Invoice No. 3066553	300.00
---------------	---------------------	--------

TOTAL DUE	<u>\$1,038.00</u>
-----------	-------------------

SECTION 4

Lake Harris
Community Development District

FY22 Funding Request #5
December 29, 2022

Bill to: HLC Edge Holdings, LLC

	Payee	Capital Project FY2023	General Fund FY2022	General Fund FY2023
1	GMS- Central Florida, LLC			
	Inv # 5 - September 2022		\$ 43.33	
	Inv # 6 - October 2022			\$ 1,579.08
	Inv # 7 - November 2022			\$ 1,569.67
	Inv # 8 - December 2022			\$ 1,566.70
2	Kutak Rock LLP			
	Inv # 3141256 - General Counsel			\$ 378.50
	Inv # 3141257 - Bond Validation	\$ 4,574.00		
	Inv # 3156480 - General Counsel			\$ 202.00
	Inv # 3156600 - Bond Validation	\$ 4,101.41		
3	Thomas Franklin			
	Inv # 10262022 - Supervisor Fee			\$ 215.30
		\$ 8,675.41	\$ 43.33	\$ 5,511.25
		Total:	\$	14,229.99

Please make check payable to:

Lake Harris Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

1001 Bradford Way
Kingston, TN 37763

Invoice #: 5
Invoice Date: 9/23/22
Due Date: 9/23/22
Case:
P.O. Number:

Lake Harris CDD
219 E Livingston St.
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
American Express Statement - Closing 7/1/22 - Staples.com		43.33	43.33
		Total	\$43.33
		Payments/Credits	\$0.00
		Balance Due	\$43.33

1001 Bradford Way
Kingston, TN 37763

Invoice #: 6
Invoice Date: 10/1/22
Due Date: 10/1/22
Case:
P.O. Number:

Lake Harris CDD
219 E Livingston St.
Orlando, FL 32801

Total	\$1,579.08
Payments/Credits	\$0.00
Balance Due	\$1,579.08

Invoice

Invoice #: 7
Invoice Date: 11/1/22
Due Date: 11/1/22
Case:
P.O. Number:

Lake Harris CDD
219 E Livingston St.
Orlando, FL 32801

Total	\$1,569.67
Payments/Credits	\$0.00
Balance Due	\$1,569.67

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice #: 8
Invoice Date: 12/1/22
Due Date: 12/1/22
Case:
P.O. Number:

Lake Harris CDD
219 E Livingston St.
Orlando, FL 32801

Description		Hours/Qty	Rate	Amount
Management Fees - December 2022 340			1,562.50	1,562.50
Office Supplies 510			0.21	0.21
Postage 420			3.99	3.99
Total				\$1,566.70
Payments/Credits				\$0.00
Balance Due				\$1,566.70

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

November 28, 2022

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3141256

Client Matter No. 26923-1

Hd

Mr. George Flint

Lake Harris Community Development District

c/o Governmental Management Services-Central Florida, LLC

219 East Livingston Street

Orlando, FL 32801

5

Invoice No. 3141256

26923-1

31 315

Re: General Counsel - OCT 22

For Professional Legal Services Rendered

10/05/22	M. Rigoni	0.10	26.50	Prepare development status update for development team
10/06/22	S. Sandy	0.20	64.00	Attend project status call
10/11/22	S. Sandy	0.10	32.00	Facilitate response to DEO's FY 2022-2023 Special District fee and update form
10/18/22	S. Sandy	0.20	64.00	Review draft agenda
10/20/22	S. Sandy	0.20	64.00	Review meeting agenda
10/26/22	S. Sandy	0.40	128.00	Prepare for and attend board meeting and audit committee meeting; conduct follow-up regarding same

TOTAL HOURS 1.20

KUTAK ROCK LLP

Lake Harris Community Development Dist.

November 28, 2022

Client Matter No. 26923-1

Invoice No. 3141256

Page 2

TOTAL FOR SERVICES RENDERED

\$378.50

TOTAL CURRENT AMOUNT DUE

\$378.50

UNPAID INVOICES:

October 19, 2022

Invoice No. 3125376

738.00

TOTAL DUE

\$1,116.50

KUTAK ROCK LLP**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

November 28, 2022

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3141257

Client Matter No. 26923-4

5

Lake Harris Community Development District
c/o Governmental Management Services-Central Florida, LLC
219 East Livingston Street
Orlando, FL 32801

Invoice No. 3141257
26923-4

Re: Validation

Bond Validation - oct 22
3-207.102

For Professional Legal Services Rendered

10/04/22	M. Rigoni	0.30	79.50	Confer with Allen; review final notice and order to show cause
10/04/22	D. Wilbourn	1.20	204.00	Prepare pre-hearing memorandum of law; update final judgment; communications with counsel
10/05/22	M. Rigoni	0.30	79.50	Confer with staff regarding validation time line and outstanding pleadings; prepare status update for development team
10/05/22	S. Sandy	0.20	64.00	Review Notice and Order to Show Cause; review correspondence regarding same; confer regarding publication deadline
10/05/22	D. Wilbourn	1.60	272.00	Revise and disseminate notice and order to show cause; communications with judicial assistant; update validation checklist
10/06/22	D. Wilbourn	1.10	187.00	Bond validation hearing preparation; communications with judicial assistant

KUTAK ROCK LLP

Lake Harris Community Development Dist.

November 28, 2022

Client Matter No. 26923-4

Invoice No. 3141257

Page 2

10/11/22	M. Rigoni	1.20	318.00	Review joint stipulation; confer with staff regarding publication of notice and order to show cause and preparation of joint stipulation
10/11/22	S. Sandy	0.40	128.00	Conduct follow-up regarding Notice and Order to Show Cause; prepare Joint Stipulation
10/11/22	D. Wilbourn	0.80	136.00	Serve notice and order to show cause; revise joint stipulation
10/12/22	S. Sandy	0.20	64.00	Facilitate publication of Notice and Order to Show Cause
10/12/22	D. Wilbourn	1.60	272.00	Update and revise joint stipulation; prepare and coordinate publication of notice and order to show cause
10/14/22	D. Wilbourn	1.50	255.00	Update and revise joint stipulation
10/17/22	D. Wilbourn	1.20	204.00	Update and revise joint stipulation and exhibits thereto
10/18/22	M. Rigoni	0.10	26.50	Confer with staff regarding status of joint stipulation
10/18/22	D. Wilbourn	1.80	306.00	Update and revise joint stipulation
10/24/22	M. Rigoni	2.10	556.50	Review and finalize joint stipulation and pre-hearing memorandum of law
10/24/22	S. Sandy	0.20	64.00	Confer regarding oaths of office
10/24/22	D. Wilbourn	1.70	289.00	Update and revise joint stipulation; communications with district manager
10/25/22	M. Rigoni	0.20	53.00	Review revised joint stipulation
10/25/22	D. Wilbourn	1.00	170.00	Update and revise joint stipulation; communications with district manager
10/26/22	D. Wilbourn	0.70	119.00	Update and revise joint stipulation
10/28/22	D. Wilbourn	0.50	85.00	Revise joint stipulation
10/31/22	S. Sandy	0.10	32.00	Review joint stipulation
10/31/22	D. Wilbourn	0.20	34.00	Transmit joint stipulation to state attorney for review and approval

TOTAL HOURS 20.20

KUTAK ROCK LLP

Lake Harris Community Development Dist.
November 28, 2022
Client Matter No. 26923-4
Invoice No. 3141257
Page 3

TOTAL FOR SERVICES RENDERED

\$3,998.00

DISBURSEMENTS

Miscellaneous

576.00

VENDOR: TRIBUNE
PUBLISHING COMPANY LLC
dba ORLAN; INVOICE#:
062319331000; DATE:
10/16/2022 - Public Notice

TOTAL DISBURSEMENTS

576.00

TOTAL CURRENT AMOUNT DUE

\$4,574.00

UNPAID INVOICES:

September 16, 2022
October 19, 2022

Invoice No. 3109424
Invoice No. 3125378

3,136.50
2,698.00

TOTAL DUE

\$10,408.50

KUTAK ROCK LLP**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

December 22, 2022

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3156480

Client Matter No. 26923-1

Mr. George Flint
Lake Harris Community Development District
c/o Governmental Management Services-Central Florida, LLC
219 East Livingston Street
Orlando, FL 32801

Invoice No. 3156480

26923-1

Re: General Counsel

For Professional Legal Services Rendered

11/03/22	M. Rigoni	0.20	53.00	Update development status chart; attend conference call
11/03/22	S. Sandy	0.10	32.00	Attend monthly project status call
11/07/22	S. Sandy	0.10	32.00	Review FDOS records retention compliance statement request
11/17/22	M. Rigoni	0.10	26.50	Attend development status call with Iorio, Sandy and Tran
11/17/22	S. Sandy	0.10	32.00	Attend project status call
11/30/22	M. Rigoni	0.10	26.50	Update status chart
TOTAL HOURS		0.70		

KUTAK ROCK LLP

Lake Harris Community Development Dist.

December 22, 2022

Client Matter No. 26923-1

Invoice No. 3156480

Page 2

TOTAL FOR SERVICES RENDERED	\$202.00
-----------------------------	----------

TOTAL CURRENT AMOUNT DUE	\$202.00
--------------------------	----------

UNPAID INVOICES:

November 28, 2022	Invoice No. 3141256	378.50
-------------------	---------------------	--------

TOTAL DUE	<u>\$580.50</u>
-----------	-----------------

KUTAK ROCK LLP**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

December 22, 2022

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3156600

Client Matter No. 26923-4

Lake Harris Community Development District
c/o Governmental Management Services-Central Florida, LLC
219 East Livingston Street
Orlando, FL 32801

Invoice No. 3156600

26923-4

Re: Validation

For Professional Legal Services Rendered

10/04/22	S. Sandy	0.20	64.00	Review status of Notice and Order to show cause; confer regarding same
11/03/22	M. Rigoni	0.20	53.00	Update status chart; attend conference call
11/07/22	M. Rigoni	0.20	53.00	Confer with Harris regarding status of joint stipulation review
11/14/22	M. Rigoni	0.20	53.00	Confer with Allen and Wilbourn regarding remaining pleadings
11/14/22	S. Sandy	0.20	64.00	Review Joint Stipulation and correspondence regarding same
11/15/22	D. Wilbourn	1.80	306.00	Prepare for validation hearing; prepare joint stipulation and pre-hearing memo for filing
11/16/22	M. Rigoni	0.70	185.50	Review final joint stipulation packet and cover letter regarding same for filing and submittal to judicial assistant
11/16/22	D. Wilbourn	2.10	357.00	Prepare and file prehearing memorandum of law and joint stipulation; communications in

KUTAK ROCK LLP

Lake Harris Community Development Dist.

December 22, 2022

Client Matter No. 26923-4

Invoice No. 3156600

Page 2

11/21/22	M. Rigoni	2.10	556.50	connection with same; prepare cover letter to judge; confer with Hancock and Rigoni
11/22/22	M. Rigoni	0.30	79.50	Review proposed final judgment
				Confer with Iorio, Flint, Land, Orosz and Reddeck regarding upcoming validation hearing
11/22/22	D. Wilbourn	1.30	221.00	Prepare and file cover letter and proposed final judgment; confer with Rigoni
11/23/22	M. Rigoni	0.40	106.00	Finalize testimony questions; confer with Reddeck and Iorio
11/23/22	D. Wilbourn	2.70	459.00	Prepare bond validation hearing outline and prepare notebook; conferences with Rigoni
11/28/22	M. Rigoni	1.30	344.50	Review validation hearing outline and notebook; follow up with Reddeck regarding hearing attendance
11/28/22	D. Wilbourn	1.00	170.00	Prepare for bond validation hearing
11/29/22	M. Rigoni	0.80	212.00	Prepare for and attend bond validation; perform follow-up
11/29/22	S. Sandy	0.20	64.00	Conduct follow-up regarding validation hearing
11/29/22	D. Wilbourn	0.80	136.00	Follow-up communications in connection with validation hearing; calendar appeal period follow-up
11/30/22	D. Wilbourn	1.70	289.00	Coordinate court reporter follow-up; revise and transmit cover letter to judge regarding final judgment; validation hearing follow-up
TOTAL HOURS		18.20		

KUTAK ROCK LLP

Lake Harris Community Development Dist.

December 22, 2022

Client Matter No. 26923-4

Invoice No. 3156600

Page 3

TOTAL FOR SERVICES RENDERED

\$3,773.00

DISBURSEMENTS

Freight and Postage

48.41

Miscellaneous

280.00

VENDOR: HUSEBY GLOBAL
LITIGATION; INVOICE#:
763876; DATE: 11/29/2022 -
Transcript of Hearing Held on
November 29, 2022

TOTAL DISBURSEMENTS

328.41

TOTAL CURRENT AMOUNT DUE

\$4,101.41

UNPAID INVOICES:

November 28, 2022

Invoice No. 3141257

4,574.00

TOTAL DUE

\$8,675.41

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name:

Lake Harris CDD

Board Meeting Date:

October 26, 2022

	<i>Name</i>	<i>In Attendance Please ✓</i>	<i>Fee Involved Yes / No</i>
1	Jason Lonas		No
2	Anthony Iorio	✓	No
3	Doug Beasley	✓	No
4	Rocky Owen		Yes (\$200)
only* 5	Thomas Franklin	✓	Yes (\$200)

The supervisors present at the above referenced meeting should be compensated accordingly.

Approved for Payment:


District Manager Signature

10/26/22
Date

****RETURN SIGNED DOCUMENT TO DISTRICT ACCOUNTANT****