

**Beacon Lakes Community
Development District**

November 6, 2018

Agenda Package

Beacon Lakes Community Development District

Inframark, Infrastructure Management Services
210 N. University Drive • Suite 702 • Coral Springs, Florida 33071
Telephone: (954) 603-0033 • Fax: (954) 345-1292

October 30, 2018

Board of Supervisors
Beacon Lakes Community Development District

Dear Board Members:

The landowner's meeting of the Board of Supervisors of the Beacon Lakes Community Development District will be held Tuesday, November 6, 2018 at 9:00 a.m. at 12400 NW 22nd Street, Miami, Florida. Immediately following, a regular meeting of Board of Supervisors will be held following is the advance agenda for both meetings:

Landowners Meeting

1. Call to Order
2. Determination of Number of Voting Units Represented
3. Election of a Chairman for the purpose of Conducting the Landowners Meeting
4. Nominations for the Position of Supervisors
5. Casting of Ballots
6. Ballot Tabulation
7. Landowners Questions or Comments
8. Adjournment

Regular Meeting

1. **Roll Call**
2. **Approval of Agenda**
3. **Organizational Matters**
 - A. Consideration of Resolutions 2019-01 Canvassing and Certifying the Results of the Landowners Election
 - B. Oath of Office
 - C. Consideration of Resolution 2019-02, Designation of Officers
4. **Manager's Report**
 - A. Approval of the Minutes of the September 11, 2018 Meeting
 - B. Acceptance of Financial Report dated September 30, 2018
 - C. Motion to Assign Fund Balance
 - D. Acceptance of the FY2018 Audit Engagement Letter
 - E. Report on the Number of Registered Voters
5. **Engineer's Report**
6. **Attorney's Report**

Page Two
October 30, 2018

Beacon Lakes CDD

- 7. Public Comments**
- 8. Supervisor Requests**
- 9. Adjournment**

All supporting documentation is enclosed or will be distributed at the meeting. The balance of the agenda is routine in nature. If you have any questions, please give me a call.

Sincerely,

Ken Cassel

Kenneth Cassel/ab
District Manager

LANDOWNERS' MEETING

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **NOVEMBER 6, 2018**

TIME: **9:00 A.M.**

LOCATION: **12400 NW 22nd Street, Miami, Florida**

Pursuant to Chapter 190, *Florida Statutes*, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, two (2) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY

BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT MIAMI-DADE COUNTY, FLORIDA LANDOWNERS' MEETING

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ ("**Proxy Holder**") for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Beacon Lakes Community Development District to be held at **12400 NW 22nd Street, on November 6, 2018 at 9:00 a.m.**, and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners' meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners' meeting prior to the Proxy Holder's exercising the voting rights conferred herein.

Printed Name of Legal Owner

Signature of Legal Owner

Date

<u>Parcel Description</u>	<u>Acreage</u>	<u>Authorized Votes</u>

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes:

— —

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes* (2017), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT
BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER 6, 2018

For Election (2 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2) year term, with the term of office for the successful candidates commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Beacon Lakes Community Development District and described as follows:

Description	Acreage
--------------------	----------------

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, _____, as Landowner, or as the proxy holder of _____
 (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my
 votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
--------	-------------------	-----------------

Seat 4		
--------	--	--

Seat 5		
--------	--	--

Date: _____ Signed: _____

Printed Name: _____

REGULAR MEETING

Third Order of Business

3A.

RESOLUTION 2019-01

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
THE BEACON LAKES COMMUNITY DEVELOPMENT
DISTRICT, CANVASSING AND CERTIFYING THE
RESULTS OF THE LANDOWNERS MEETING HELD
PURSUANT TO SECTION 190.006(2), FLORIDA
STATUTES**

WHEREAS, pursuant to Section 190.006(2), Florida Statutes, a landowners meeting is required to be held within ninety (90) days of the District's creation and then every two years following the establishment of a community development district for the purpose of electing two (2) Supervisors to the Board of Supervisors of the District; and

WHEREAS, following proper publication of notice thereof, such landowners meeting was held on November 6, 2018, at which the below recited persons were duly elected by virtue of the votes cast in their favor; and

WHEREAS, this resolution canvasses the votes, and declares and certifies the results of the election of supervisors held at the landowners meeting.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD
OF SUPERVISORS OF THE BEACON LAKES
COMMUNITY DEVELOPMENT DISTRICT, THAT;**

1. Each of the following persons are found, certified, and declared to have been duly elected as a Supervisor of and for the District, having been elected by the votes cast in his favor as shown, to wit:

(Seat 4)	_____	_____ Votes
(Seat 5)	_____	_____ Votes

2. In accordance with said statute, and by virtue of the number of votes cast for each Supervisor, and is declared to have been elected for the following terms of office:

_____	four (4) year term
_____	four (4) year term

3. Said term of office for each Supervisor shall commence immediately upon the adoption of this Resolution.

PASSED AND ADOPTED BY THE BOARD OF SUPERVISORS OF THE BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT THIS 6th DAY OF NOVEMBER 2018

Chairman

Kenneth Cassel
Secretary

3C

RESOLUTION 2019-02

A RESOLUTION ELECTING OFFICERS OF BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT

WHEREAS, the Board of Supervisors of the Beacon Lakes Community Development District at a regular business meeting held on November 6, 2018 desires to elect the below recited persons to the offices specified.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT:

1. The following persons are hereby elected to the offices shown, to wit:

_____	Chairman
_____	Vice Chairman
<u>Kenneth Cassel</u>	Secretary
<u>Stephen Bloom</u>	Treasurer
<u>Alan Baldwin</u>	Assistant Treasurer
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary

PASSED AND ADOPTED THIS 6th DAY OF NOVEMBER 2018

Chairman

Kenneth Cassel
Secretary

Fourth Order of Business

4A.

**MINUTES OF MEETING
BEACON LAKES
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Beacon Lakes Community Development District was held on Tuesday September 11, 2018 at 9:00 a.m. at 12400 N.W. 22nd Street, Miami, Florida.

Present and constituting a quorum were:

Scott Gregory	Chairman
Leslie Menendez	Assistant Secretary
Denver Glazier	Assistant Secretary
Barbara Mantecon	Assistant Secretary

Also present were:

Kenneth Cassel	District Manager
Michael Pawelczyk	District Counsel
Juan Alvarez	District Engineer

FIRST ORDER OF BUSINESS

Roll Call

Mr. Cassel called the meeting to order at 9:10 a.m. and called the roll. A quorum was established.

SECOND ORDER OF BUSINESS

Approval of the Agenda

On MOTION by Ms. Menendez seconded by Mr. Gregory with all in favor the agenda was approved.

THIRD ORDER OF BUSINESS

Public Hearing to Approve the Fiscal Year 2019 Budget

C. Consideration of Resolution 2018-09, Amending Resolution 2018-04, Rescheduling and Ratifying the actions of the District Manager in resetting the date, time and place of the public hearing for consideration of the budget and non-ad valorem assessments for Fiscal Year 2019

- Mr. Pawelczyk explained the purpose of this resolution to the Board.

On MOTION by Ms. Mantecon seconded by Ms. Menendez with all in favor resolution 2018-09 amending resolution 2018-04, rescheduling and ratifying the actions of the District Manager in resetting the date, time and place of the public hearing for consideration of the budget and non-ad valorem assessments for fiscal year 2019 was adopted.

Let the record reflect that the regular meeting was recessed to commence the public hearing to adopt the fiscal year 2019 budget.

- Mr. Cassel asked if there were any questions on the budget, there being no public,

On MOTION by Ms. Mantecon seconded by Mr. Gregory with all in favor the public hearing to adopt the fiscal year 2019 budget was closed.

A. Resolution 2018-05, Adopting the Fiscal Year 2019 Budget

- Mr. Cassel reviewed the budget with the Board.
- There will be a net increase of about \$38,000 and the fund balance at the end of next year's budget. The assessments are held level from last year. The new acreage will help offset any new cost they incur.
- The fund balance at the end of next year is projected to be \$817,342.
- Discussion ensued regarding landscaping, FEMA and having a place in process for unexpected events.

Let the record reflect Mr. Glazier joined the meeting.

On MOTION by Mr. Gregory seconded by Mr. Glazier with all in favor resolution 2018-05 adopting the 2019 fiscal year budget was adopted.

B. Resolution 2018-06, Levying Non-Ad Valorem Maintenance Special Assessments

On MOTION by Mr. Glazier seconded by Mr. Gregory with all in favor resolution 2018-06 levying non-ad valorem maintenance special assessments was adopted.

FOURTH ORDER OF BUSINESS

District Manager's Report

A. Approval of the Minutes of July 10, 2018 Meeting

- Mr. Cassel requested any additions, corrections or deletions, there being none,

On MOTION by Mr. Gregory seconded by Mr. Glazier with all in favor the minutes of July 10, 2018 meeting were approved.

B. Acceptance of Financial Report dated July 31, 2018

- Mr. Cassel indicated that within the overall budget a couple line items are higher. However, this is due to the additional work required by legal for 122nd Avenue and other items. Overall they are in good shape.
- Mr. Cassel stated if they go over, they can do a budget amendment and pull money from fund balance at the end of the year.

On MOTION by Mr. Gregory seconded by Ms. Mantecon with all in favor the financial report dated July 31, 2018 was accepted.

C. Consideration of Resolution 2018-07, Designation of November Landowner's Meeting Date

- Mr. Cassel explained the purpose of the resolution. He informed the Board the landowners elections will take place at the November 6, 2018 meeting at 9:00 a.m. There are two seats up this year, Mr. Glazier and Ms. Mantecons'.
- Every four years a seats term ends and someone is reappointed.
- A landowners' meeting is advertised and all the landowners can attend and vote in person or by proxy.
- Discussion ensued regarding getting the proxy signed ahead of time and the voting process.

On MOTION by Ms. Menendez seconded by Ms. Mantecon with all in favor resolution 2018-07 designation of November Landowner's meeting date and time was adopted.

D. Consideration of Resolution 2018-08, Statewide Mutual Aid Agreement

- Mr. Cassel explained the purpose of this resolution.
- Mr. Pawelczyk explained the Division of Emergency Management for the State of Florida has put this together.

- This agreement benefits the District more than it does the State or the County because it allows the District to use County, City or State equipment or resources in the event of an emergency. This agreement was put in place so the parties agree to use these resources and pay for them which will be reimbursable from FEMA. This agreement is in place so the District does not have to get an agreement from an outside vendor in the event of an emergency.
- Further discussion ensued regarding the agreement.

On MOTION by Mr. Gregory seconded by Mr. Glazier with all in favor resolution 2018-08 statewide mutual aid agreement was adopted.

E. Ratification of Notice of Commencement and Notice to Proceed NW 122 Ave, from 25th Street to 41st Street

- Mr. Cassel stated if the Board recalls this action was made to allow Mr. Glazier to execute documents to move items forward on this project subject to ratification.
- Mr. Cassel is presenting this document back for ratification of the action that has been done.

On MOTION by Mr. Glazier seconded by Ms. Menendez with all in favor notice of commencement and notice to proceed NW 122 Avenue from 25th Street to 41st Street was ratified.

FIFTH ORDER OF BUSINESS

Directional Sign License and Maintenance Agreement

- This is the infamous property at the south west intersection of NW 25th Street and NW 117th Place. There is a tract called Tract B on the corner.
- The initial thought was the District did not own it and the developer was developing a large shopping center in the area and they were going to put their sign in that location.
- However, in the process of needing to place a sign at that location, they found out it was CDD property. We came up with this easement and maintenance agreement for directional signage improvements. The sign will have a commercial component to it, and the main purpose is for the directional signage to assist

traffic whether it is pedestrian traffic, but certainly for vehicular traffic. They will maintain the sign and the District will continue to maintain Tract B, the landscaping around it, but anything pertaining to signs such as lighting, electrical work will be the responsibility of the Beacon Lakes LLC entity.

On MOTION by Mr. Glazier seconded by Ms. Mantecon with all in favor the direction sign license and maintenance agreement was approved.

SIXTH ORDER OF BUSINESS

Engineer's Report

- Mr. Alvarez provided his report to the Board.
- The NW 122nd Avenue project is going very well. The Board just ratified the notice of commencement which is dated August 27, 2018, which allowed the contractor to mobilize into the site.
- The project actually started a couple of weeks before with things that needed to be fabricated offsite. There is a lot for Downrite to complete in this project. The owner of Downrite is very interested in finishing the project before the six months' timeframe which he has committed to complete this project. Vulcan has been very proactive towards helping provide the staging areas. Operationally everything is going well.
- The bad news is, there is a layer of soil near the road for about 2,500 feet long and about 40 feet wide. Originally the technical engineers thought it would be sufficiently strong enough to support the weight of the roadway. However, when they exposed it, it turned out it was not strong enough. The soil is about three feet deep, 40-feet wide, 2,500 feet long has to be removed. It is an item which they had not considered and was not been included in the price of the contract. They are facing a change order for about \$600,000. They are looking to increase the original contract to \$3.2 million dollars.
- There have been a lot of meetings in which Mr. Harvey has been involved in and Mr. Alvarez has continued to have meetings with the engineer, the contractor. He has been trying to lower the changeover as much as possible. If they have to move the material offsite it would be greater but Vulcan has decided they will allow us to

just place that dirt in their property which lowered the change order quite a bit. Once they determine exactly what the amount, a signature will be required for the change order. It is something that will be occurring very soon.

On MOTION by Mr. Gregory seconded by Ms. Mantecon with all in favor authorizing a change order to purchase a fill in the amount of not to exceed \$600,000 subject to final review by the District Engineer and Travis Harvey was approved.

- The street lighting is going to be another component which will be added to this contract. This change order is in the amount for \$350,000 and this was a component they discussed that would be added later. The entire contract will be about \$3.5 million once it is done.
- Discussion ensued regarding the total amount in the budget. As well as using the funds left after this project is completed for the expansion.
- The question arose regarding the timing of the project. Mr. Alvarez stated the timing, as per the contractor, indicated six months which puts them around February 2019. However, the contractors believe they will beat that date.

On MOTION by Mr. Glazier seconded by Ms. Mantecon with all in favor authorizing a change order for street lighting on 122nd Avenue in the amount of not to exceed \$350,000 was approved.

- Once these change orders have been fully executed they will be brought back to the Board for ratification.
- Discussion ensued regarding the right-of-way.
- The question arose whether a traffic signal would be warranted in that area. Mr. Alvarez stated with the projection it is not warranted right now, but maybe in the future.
- Mr. Cassel mentioned in conjunction with 122nd Avenue, they have a letter of credit which is coming due. In discussion with Mr. Alvarez, they will need to extend this letter of credit for another year.

On MOTION by Mr. Glazier seconded by Mr. Gregory with all in favor to extend the letter of credit to the benefit of Durham in connection with the NW 122nd Avenue project was approved.

SEVENTH ORDER OF BUSINESS

Attorney's Report

- There being none, the next agenda item followed.

EIGHTH ORDER OF BUSINESS

Public Comments

- There being none, the next agenda item followed.

NINTH ORDER OF BUSINESS

Supervisor Requests

- There being none, the next agenda item followed.

TENTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Ms. Menendez seconded by Ms. Mantecon with all in favor the meeting was adjourned.

Kenneth Cassel
Secretary

Chairperson/Vice Chairperson

4B

MEMORANDUM

TO: Board of Supervisors
FROM: Sergio Inguanzo, District Accountant
CC: Ken Cassel, District Manager
DATE: November 6, 2018
SUBJECT: September 2018 Financial Report

Please find enclosed the September 2018 financials for Beacon Lakes CDD. To assist with your review, below is some information on each of the District's major funds. Should you have any other questions or require additional information, please do not hesitate to contact me at Sergio.Inguanzo@inframark.com.

Finance Report

General Fund

- Total revenues were 102% of budget. Total expenditures through September were approximately 93% of the annual budget with the following notes for the fiscal year:
 - ProfServ-Dissemination – DAC dissemination services. Fee increase compared to budget.
 - ProfServ-Engineering – Fees to-date.
 - ProfServ-Legal Services – Fees through August 2018. Boundaries amendment \$18,000.
 - Postage and Freight – Inframark and FedEx fees to-date.
 - Misc-Admin Fee (%) – CenterState Bank 2% fee on certificate of deposit needed for Miami-Dade County letter of credit.
 - Misc-Web Hosting – ADA Site Compliance, compliance shield \$199.
 - Office Supplies – Inframark fees to-date.
 - Contracts-Other Services – CSX Transportation, crossing signal annual fee paid in full.
 - Contracts-Wetland Mitigation – Greensleeves Inc. fees increase in July from \$1,991.12 to \$2,602.95 due to scope of work increase.
 - Electricity-General – FPL charges to-date.
 - R&M-Irrigation – Greenscape Landscape irrigation repairs to-date.
 - Contracts-Railroad Crossing – CJ Bridges Railroad, March-September 2018 monthly contractual maintenance.
 - R&M-Railroad Crossing – CJ Bridges and Progress Rail gate repairs to-date.
 - Misc-Hurricane Expense – Greenscape Landscape hurricane clean up.

**Beacon Lakes
Community Development District**

*Financial Report
September 30, 2018*



Table of Contents

FINANCIAL STATEMENTS

Balance Sheet - All Funds	Page 1
Statement of Revenues, Expenditures and Changes in Fund Balance	
General Fund	Pages 2 - 3
Debt Service Fund(s)	Pages 4 - 5
Capital Projects Fund	Page 6

SUPPORTING SCHEDULES

Special Assessments - Collection Schedule	Page 7
Cash and Investment Report	Page 8
Bank Reconciliation	Page 9
Series 2007 Special Assessment Bonds	Page 10
Payment Register by Bank Account	Page 11

**Beacon Lakes
Community Development District**

Financial Statements

(Unaudited)

September 30, 2018

BEACON LAKES

Community Development District

Governmental Funds

Balance Sheet
September 30, 2018

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2003 DEBT SERVICE FUND	SERIES 2007 DEBT SERVICE FUND	SERIES 2007 CAPITAL PROJECTS FUND	TOTAL
<u>ASSETS</u>					
Cash - Checking Account	\$ 66,993	\$ -	\$ -	\$ -	\$ 66,993
Accounts Receivable	4,213	-	-	-	4,213
Due From Other Funds	-	207,386	60,064	-	267,450
Investments:					
Certificates of Deposit - 12 Months	187,134	-	-	-	187,134
Money Market Account	886,239	-	-	-	886,239
Acquisition Fund	-	-	-	8,047,825	8,047,825
Reserve Fund B	-	-	9,588	-	9,588
Revenue Fund	-	-	1	-	1
Prepaid Items	-	-	5,100	-	5,100
TOTAL ASSETS	\$ 1,144,579	\$ 207,386	\$ 74,753	\$ 8,047,825	\$ 9,474,543
<u>LIABILITIES</u>					
Accounts Payable	\$ 3,684	\$ -	\$ -	\$ -	\$ 3,684
Accrued Expenses	18,973	-	-	736,121	755,094
Due to Landowners	-	207,386	60,064	-	267,450
Due To Other Funds	267,450	-	-	-	267,450
TOTAL LIABILITIES	290,107	207,386	60,064	736,121	1,293,678
<u>FUND BALANCES</u>					
Nonspendable:					
Prepaid Items	-	-	5,100	-	5,100
Restricted for:					
Debt Service	-	-	9,589	-	9,589
Capital Projects	-	-	-	7,311,704	7,311,704
Assigned to:					
Operating Reserves	175,092	-	-	-	175,092
Reserves - Irrigation System	72,277	-	-	-	72,277
Unassigned:	607,103	-	-	-	607,103
TOTAL FUND BALANCES	\$ 854,472	\$ -	\$ 14,689	\$ 7,311,704	\$ 8,180,865
TOTAL LIABILITIES & FUND BALANCES	\$ 1,144,579	\$ 207,386	\$ 74,753	\$ 8,047,825	\$ 9,474,543

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ 1,500	\$ 1,500	\$ 8,208	\$ 6,708	547.20%
Interest - Tax Collector	-	-	526	526	0.00%
Special Assmnts- Tax Collector	702,002	702,002	700,600	(1,402)	99.80%
Special Assmnts- Discounts	(28,080)	(28,080)	(25,110)	2,970	89.42%
Other Miscellaneous Revenues	-	-	4,690	4,690	0.00%
TOTAL REVENUES	675,422	675,422	688,914	13,492	102.00%
EXPENDITURES					
Administration					
ProfServ-Arbitrage Rebate	600	600	-	600	0.00%
ProfServ-Dissemination Agent	1,000	1,000	1,500	(500)	150.00%
ProfServ-Engineering	23,000	23,000	22,270	730	96.83%
ProfServ-Legal Services	27,484	27,484	52,918	(25,434)	192.54%
ProfServ-Mgmt Consulting Serv	54,707	54,707	54,707	-	100.00%
ProfServ-Special Assessment	8,584	8,584	8,584	-	100.00%
Auditing Services	5,200	5,200	5,000	200	96.15%
Postage and Freight	500	500	661	(161)	132.20%
Insurance - General Liability	13,836	13,836	12,393	1,443	89.57%
Printing and Binding	1,800	1,800	1,166	634	64.78%
Legal Advertising	500	500	446	54	89.20%
Misc-Admin Fee (%)	-	-	3,734	(3,734)	0.00%
Misc-Property Taxes	1,361	1,361	1,304	57	95.81%
Misc-Assessmnt Collection Cost	7,020	7,020	6,306	714	89.83%
Misc-Contingency	250	250	71	179	28.40%
Misc-Web Hosting	1,000	1,000	1,199	(199)	119.90%
Office Supplies	325	325	479	(154)	147.38%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	147,342	147,342	172,913	(25,571)	117.35%
Field					
ProfServ-Field Management	48,000	48,000	48,000	-	100.00%
Contracts-Janitorial Services	51,660	51,660	51,660	-	100.00%
Contracts-Other Services	1,765	1,765	1,701	64	96.37%
Contracts-Wetland Mitigation	23,893	23,893	25,729	(1,836)	107.68%
Contracts-Landscape	178,452	178,452	178,452	-	100.00%
Contracts-Canal Maint/Cleaning	39,255	39,255	39,255	-	100.00%
Electricity - General	7,500	7,500	10,949	(3,449)	145.99%
R&M-General	48,000	48,000	2,960	45,040	6.17%
R&M-Canals	16,000	16,000	12,042	3,958	75.26%
R&M-Fertilizer	10,000	10,000	-	10,000	0.00%
R&M-Grounds	30,000	30,000	18,490	11,510	61.63%
R&M-Irrigation	26,000	26,000	29,575	(3,575)	113.75%
R&M-Mulch	25,000	25,000	7,008	17,992	28.03%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
R&M-Trees and Trimming	30,000	30,000	12,750	17,250	42.50%
R&M-Mitigation	17,500	17,500	7,500	10,000	42.86%
Contracts-Railroad Crossing	-	-	10,822	(10,822)	0.00%
R&M-Railroad Crossing	-	-	13,992	(13,992)	0.00%
Misc-Hurricane Expense	-	-	10,950	(10,950)	0.00%
Total Field	553,025	553,025	481,835	71,190	87.13%
TOTAL EXPENDITURES	700,367	700,367	654,748	45,619	93.49%
Excess (deficiency) of revenues					
Over (under) expenditures	(24,945)	(24,945)	34,166	59,111	n/a
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	(24,945)	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	(24,945)	-	-	-	0.00%
Net change in fund balance	\$ (24,945)	\$ (24,945)	\$ 34,166	\$ 59,111	n/a
FUND BALANCE, BEGINNING (OCT 1, 2017)	820,306	820,306	820,306		
FUND BALANCE, ENDING	\$ 795,361	\$ 795,361	\$ 854,472		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%
Special Assmnts- Tax Collector	217,556	217,556	217,122	(434)	99.80%
Special Assmnts- Discounts	(8,702)	(8,702)	(7,782)	920	89.43%
TOTAL REVENUES	208,854	208,854	209,340	486	100.23%
EXPENDITURES					
Administration					
Misc-Assessmnt Collection Cost	2,176	2,176	1,954	222	89.80%
Total Administration	2,176	2,176	1,954	222	89.80%
Debt Service					
Debt Retirement - Other	204,503	204,503	207,386	(2,883)	101.41%
Total Debt Service	204,503	204,503	207,386	(2,883)	101.41%
TOTAL EXPENDITURES	206,679	206,679	209,340	(2,661)	101.29%
Excess (deficiency) of revenues					
Over (under) expenditures	2,175	2,175	-	(2,175)	0.00%
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	2,175	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	2,175	-	-	-	0.00%
Net change in fund balance	\$ 2,175	\$ 2,175	\$ -	\$ (2,175)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2017)	-	-	-		
FUND BALANCE, ENDING	\$ 2,175	\$ 2,175	\$ -		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>					
Interest - Investments	\$ -	\$ -	\$ 80	\$ 80	0.00%
Special Assmnts- Tax Collector	96,718	96,718	96,525	(193)	99.80%
Special Assmnts- Discounts	(3,869)	(3,869)	(3,460)	409	89.43%
TOTAL REVENUES	92,849	92,849	93,145	296	100.32%
<u>EXPENDITURES</u>					
<u>Administration</u>					
ProfServ-Trustee Fees	7,749	7,749	8,742	(993)	112.81%
Misc-Assessmnt Collection Cost	967	967	869	98	89.87%
Total Administration	8,716	8,716	9,611	(895)	110.27%
<u>Debt Service</u>					
Debt Retirement Series B	5,000	5,000	5,000	-	100.00%
Debt Retirement - Other	77,892	77,892	60,064	17,828	77.11%
Interest Expense Series B	8,370	8,370	8,370	-	100.00%
Total Debt Service	91,262	91,262	73,434	17,828	80.47%
TOTAL EXPENDITURES	99,978	99,978	83,045	16,933	83.06%
Excess (deficiency) of revenues					
Over (under) expenditures	(7,129)	(7,129)	10,100	17,229	n/a
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating Transfers-Out	-	-	(1,528)	(1,528)	0.00%
Contribution to (Use of) Fund Balance	(7,129)	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	(7,129)	-	(1,528)	(1,528)	21.43%
Net change in fund balance	\$ (7,129)	\$ (7,129)	\$ 8,572	\$ 15,701	n/a
FUND BALANCE, BEGINNING (OCT 1, 2017)	6,117	6,117	6,117		
FUND BALANCE, ENDING	\$ (1,012)	\$ (1,012)	\$ 14,689		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>					
Interest - Investments	\$ -	\$ -	\$ 19,105	\$ 19,105	0.00%
TOTAL REVENUES	-	-	19,105	19,105	0.00%
<u>EXPENDITURES</u>					
<u>Construction In Progress</u>					
Construction in Progress B	-	-	1,016,384	(1,016,384)	0.00%
Total Construction In Progress	-	-	1,016,384	(1,016,384)	0.00%
TOTAL EXPENDITURES	-	-	1,016,384	(1,016,384)	0.00%
Excess (deficiency) of revenues					
Over (under) expenditures	-	-	(997,279)	(997,279)	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>					
Interfund Transfer - In	-	-	1,528	1,528	0.00%
TOTAL FINANCING SOURCES (USES)	-	-	1,528	1,528	0.00%
Net change in fund balance	\$ -	\$ -	\$ (995,751)	\$ (995,751)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2017)	-	-	8,307,455		
FUND BALANCE, ENDING	\$ -	\$ -	\$ 7,311,704		

**Beacon Lakes
Community Development District**

Supporting Schedules

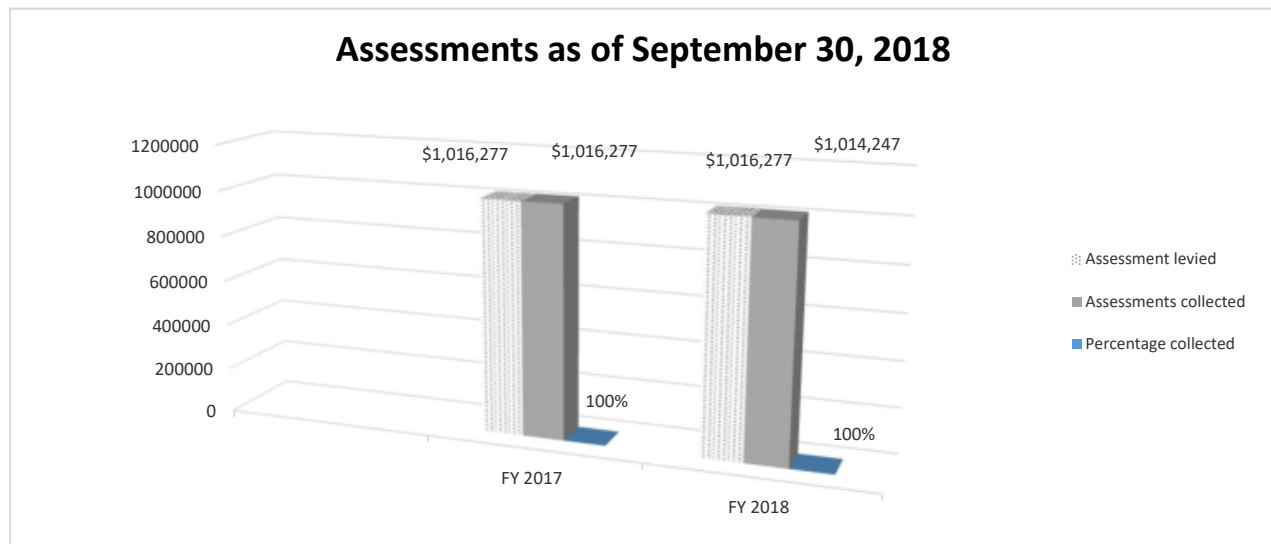
September 30, 2018

**Non-Ad Valorem Special Assessments
(Miami-Dade County - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2018**

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	ALLOCATION BY FUND		
					General Fund	2003 Debt Service Fund	2007 Debt Service Fund
Assessments Levied				\$ 1,016,277	\$ 702,002	\$ 217,556	\$ 96,718
Allocation %				100%	69.08%	21.41%	9.52%
11/20/17	\$ 3,323	\$ 186	\$ 34	\$ 3,542	\$ 2,447	\$ 758	\$ 337
12/08/17	131,698	5,543	1,330	138,571	95,719	29,664	13,188
12/26/17	686,023	28,873	6,930	721,825	498,607	154,523	68,695
01/03/18	12,384	521	125	13,030	9,000	2,789	1,240
01/10/18	16,002	439	142	16,582	11,454	3,550	1,578
02/08/18	40,178	1,104	406	41,688	28,796	8,924	3,967
03/08/18	63,000	-	-	63,000	43,518	13,486	5,996
04/10/18	2,026	-	20	2,047	1,414	438	195
05/11/18	6,911	-	70	6,981	4,822	1,494	664
06/22/18	7,222	(314)	73	6,981	4,822	1,494	664
TOTAL	\$ 968,766	\$ 36,352	\$ 9,129	\$ 1,014,247	\$ 700,600	\$ 217,122	\$ 96,525

% COLLECTED		99.8%	99.8%	99.8%	99.8%
-------------	--	-------	-------	-------	-------

TOTAL OUTSTANDING	\$ 2,030	\$ 1,402	\$ 434	\$ 193
--------------------------	-----------------	-----------------	---------------	---------------



Note: Total outstanding is part of the Discount and Collection Fees that weren't included in the 3/8/18 \$63,000 UPS payment to the CDD.

Cash & Investment Report
September 30, 2018

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
OPERATING FUND			
Operating - Super Checking Non-Profit Account	CenterState	0.00%	66,993
		Subtotal	<u>66,993</u>
Certificate of Deposit-365 Days 10/11/18 maturity	CenterState	0.25%	187,134 (1)
Public Funds Money Market Account	BankUnited	1.00%	886,239
		Subtotal	<u>1,073,373</u>
DEBT SERVICE AND CAPITAL PROJECT FUNDS			
Series 2007B Acquisition & Construction Acct	U.S. Bank	0.05%	8,047,825
Series 2007B Reserve Account	U.S. Bank	0.05%	9,588
Series 2007B Revenue Acct	U.S. Bank	0.05%	1
		Subtotal	<u>8,057,413 (2)</u>
		Total	<u><u>\$ 9,197,779</u></u>

NOTE 1 - MIAMI-DADE COUNTY LETTER OF CREDIT REQUIREMENT.

NOTE 2 - U.S. BANK OPEN ENDED MONTHLY COMMERCIAL PAPER MANUAL SWEEP.

Beacon Lakes CDD

Bank Reconciliation

Bank Account No. 5106 CenterState Bank - GF
Statement No. 09-18
Statement Date 9/30/2018

G/L Balance (LCY)	66,993.47	Statement Balance	104,987.70
G/L Balance	66,993.47	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	104,987.70
Subtotal	66,993.47	Outstanding Checks	37,994.23
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	66,993.47	Ending Balance	66,993.47
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
7/17/2018	Payment	2649	PROLOGIS	8,000.00	0.00	8,000.00
8/7/2018	Payment	2664	PROLOGIS	4,000.00	0.00	4,000.00
8/14/2018	Payment	2665	ALVAREZ ENGINEERS,INC.	8,580.00	0.00	8,580.00
9/17/2018	Payment	2682	GREENSLEEVES, INC	2,602.95	0.00	2,602.95
9/19/2018	Payment	2688	GREENSCAPE LANDSCAPE MAINT CORP	661.90	0.00	661.90
9/24/2018	Payment	2690	GREENSCAPE LANDSCAPE MAINT CORP	1,365.00	0.00	1,365.00
9/24/2018	Payment	2691	INFRAMARK, LLC	4,784.38	0.00	4,784.38
9/25/2018	Payment	2692	PROLOGIS	4,000.00	0.00	4,000.00
9/26/2018	Payment	2693	PROLOGIS	4,000.00	0.00	4,000.00
Total Outstanding Checks.....				37,994.23		37,994.23

Series 2007 Special Assessment Bonds

1. Recap of Capital Project Fund Activity Through September 30, 2018

Opening Balance in Construction Account 8/20/2007		\$	22,835,770
Source of Funds: Interest Earned			840,003
Transfer from Series 2003 Redemption Fund 08/20/07			142,159
Developer construction reimbursement to CDD	10/10/2008		53,369
Mitigation Credit fr Codina Development	8/27/2009		233,750
Transfer to Series 2007A (FPL Broker Commission)	8/27/2013		(142,159)
CSX material credit	9/4/2014		731
Transfer from 2003 Construction Account			1,355,213
Transfer from 2007 A Reserve Account			134,514
Transfer from 2007 B Reserve Account			55,288
Disbursements:			
	To Vendors		18,007,129
	Cost of Issuance		188,904
Adjusted Balance in Construction Account @ September 30, 2018		\$	<u><u>7,311,704</u></u>

BEACON LAKES **Community Development District**

Payment Register by Bank Account

For the Period from 9/01/2018 to 9/30/2018

(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	GL Account #	Amount Paid
CENTERSTATE BANK - GF - (ACCT# XXXXX5106)									
Check	2680	09/10/18	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	17423	IRRIGATION COMMON AREAS	R&M-Irrigation	001-546041-53901	\$302.30
Check	2680	09/10/18	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	17450	IRRIGATION COMMON AREAS	R&M-Irrigation	001-546041-53901	\$369.36
Check	2680	09/10/18	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	17359	IRR REPAIRS	R&M-Irrigation	001-546041-53901	\$228.00
Check	2681	09/17/18	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	16884	IRRIGATION/ COMMON AREA	R&M-Irrigation	001-546041-53901	\$1,189.21
Check	2681	09/17/18	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	17443	7/18 LANDSCAPE MAINT	Contracts-Landscape	001-534050-53901	\$14,871.00
Check	2682	09/17/18	Vendor	GREENSLEEVES, INC	15979	9/18 MAINT FEE PLANTS	Contracts-Wetland Mitigation	001-534049-53901	\$2,602.95
Check	2683	09/17/18	Vendor	KLEINFELDER	001205454	MITIGATION 6/25-7/22/18	R&M-Mitigation	001-546100-53901	\$1,500.00
Check	2683	09/17/18	Vendor	KLEINFELDER	001209179	MITIGATION 7/30-8/26/18	R&M-Mitigation	001-546100-53901	\$1,500.00
Check	2684	09/17/18	Vendor	USA SWEEPING INC	24504	9/18 MAINT SERVICE	Contracts-Janitorial Services	001-534026-53901	\$4,305.00
Check	2685	09/17/18	Vendor	FEDERAL EXPRESS	6-302-60081	SERVICE FOR 9/4/18	Postage and Freight	001-541006-51301	\$38.73
Check	2686	09/18/18	Vendor	ALVAREZ ENGINEERS, INC.	4808	ENGINEERING 8/4-9/7/18	ProfServ-Engineering	001-531013-51501	\$1,135.00
Check	2687	09/19/18	Vendor	ADA SITE COMPLIANCE INCORPORATED	340	COMPLIANCE SHIELD, ACCESSIBILI	Misc-Web Hosting	001-549915-51301	\$199.00
Check	2688	09/19/18	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	17531	IRRIGATION COMMON AREAS 9/18	R&M-Irrigation	001-546041-53901	\$661.90
Check	2689	09/19/18	Vendor	USA SWEEPING INC	24169	HAULING SERVICE	R&M-General	001-546001-53901	\$160.00
Check	2690	09/24/18	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	17557	INSTALLATION SUNPATIENS	R&M-Grounds	001-546037-53901	\$1,365.00
Check	2691	09/24/18	Vendor	INFRAMARK, LLC	34083	MANAGEMENT FEE 9/18	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$4,558.92
Check	2691	09/24/18	Vendor	INFRAMARK, LLC	34083	MANAGEMENT FEE 9/18	Postage and Freight	001-541006-51301	\$8.93
Check	2691	09/24/18	Vendor	INFRAMARK, LLC	34083	MANAGEMENT FEE 9/18	Printing and Binding	001-547001-51301	\$133.20
Check	2692	09/25/18	Vendor	INFRAMARK, LLC	34083	MANAGEMENT FEE 9/18	Misc-Web Hosting	001-549915-51301	\$93.33
Check	2693	09/26/18	Vendor	PROLOGIS	090118	9/1/18 MANAGEMENT FEES	ProfServ-Field Management	001-531016-53901	\$4,000.00
ACH	DD1140	09/08/18	Vendor	FLORIDA POWER AND LIGHT- ACH	080118	8/1/18 MANAGEMENT FEES	ProfServ-Field Management	001-531016-53901	\$4,000.00
ACH	DD1141	09/08/18	Vendor	FLORIDA POWER AND LIGHT- ACH	06312-082818	90864-06312 7/26-8/28/18	12685 NW 12TH ST #RR CROSSING	001-543006-53901	\$16.13
ACH	DD1142	09/08/18	Vendor	FLORIDA POWER AND LIGHT- ACH	63214-082818	73162-63214 7/26-8/28/18	12300 NW 25TH ST #LIFT STATION	001-543006-53901	\$10.65
ACH	DD1143	09/08/18	Vendor	FLORIDA POWER AND LIGHT- ACH	89141-082818-ACH	71720-89141 7/26-8/28/18	16300 NW 12TH AVE # RR XING	001-543006-53901	\$22.32
ACH	DD1143	09/08/18	Vendor	FLORIDA POWER AND LIGHT- ACH	05229-082818-ACH	04825-05229 7/26-8/28/18	2201 NW 129th AVE #RR PUMP	001-543006-53901	\$294.66
ACH	DD1144	09/08/18	Vendor	FLORIDA POWER AND LIGHT- ACH	46545-082818-ACH	04897-46545 7/26-8/28/18	Electricity - General	001-543006-53901	\$294.21
ACH	DD1145	09/08/18	Vendor	FLORIDA POWER AND LIGHT- ACH	41012-082818-ACH	13125-41012 7/26-8/28/18	12200 NW 25TH ST # LIFT STATION	001-543006-53901	\$134.06
Account Total									\$43,983.86

Total Amount Paid	\$43,983.86
--------------------------	--------------------

Total Amount Paid - Breakdown by Fund	
Fund	Amount
General Fund - 001	43,983.86
Total	43,983.86

4C.

**BEACON LAKES
COMMUNITY DEVELOPMENT DISTRICT**

Motion: Assigning Fund Balance as of 9/30/18

The Board hereby assigns the FY 2018 Reserves as follows:

Operating Reserve	\$175,092
Capital Reserve – Irrigation System	\$ 72,277

4D.



Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

August 28, 2018

Beacon Lakes Community Development District
c/o Inframark Infrastructure Management Services
210 North University Drive, Suite 702
Coral Springs, FL 33071

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Beacon Lakes Community Development District, which comprise governmental activities, a discretely presented component unit, each major fund and the budgetary comparison for the General Fund as of and for the year ended September 30, 2018 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2018 and thereafter for two annual renewals if mutually agreed by Beacon Lakes Community Development District and Berger, Toombs, Elam, Gaines, & Frank, Certified Public Accountants, PL.

Our audit will be conducted with the objective of expressing an opinion on the financial statements.

The Responsibility of the Auditor

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. The determination of abuse is subjective; therefore, Government Auditing Standards do not expect us to provide reasonable assurance of detecting abuse.

Beacon Lakes Community Development District
August 28, 2018
Page 2

In making our risk assessments, we consider internal control relevant to Beacon Lakes Community Development District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit.

The funds that you have told us are maintained by Beacon Lakes Community Development District and that are to be included as part of our audit are listed below:

1. General Fund
2. Debt Service Fund 201
3. Debt Service Fund 202
4. Capital Projects Fund 301
5. Capital Projects Fund 302

Beacon Lakes Community Development District
August 28, 2018
Page 3

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentations of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
4. For establishing and maintaining effective internal control of financial reporting and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge; and
5. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

Beacon Lakes CDD
August 28, 2018
Page 4

Management is responsible for identifying and ensuring that Beacon Lakes Community Development District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud or abuse, and for informing us about all known or suspected fraud or abuse affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud or abuse could have a material effect on the financial statements or compliance. Management is also responsible for informing us of its knowledge of any allegations of fraud or abuse, or, suspected fraud or abuse affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, or others.

The Board is responsible for informing us of its views about the risks of fraud or abuse within the entity, and its knowledge of any fraud or abuse, or, suspected fraud or abuse affecting the entity.

Beacon Lakes Community Development District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, Beacon Lakes Community Development District agrees to contact us before it includes our reports or otherwise makes reference to us, in any public or private securities offering.

Because Berger, Toombs, Elam, Gaines & Frank will rely on Beacon Lakes Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, Beacon Lakes Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of Beacon Lakes Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

Beacon Lakes Community Development District's Records and Assistance

If circumstances arise relating to the condition of the Beacon Lakes Community Development District's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements, because of error, fraudulent financial reporting, or misappropriation of assets, which, in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including: declining to express an opinion, issuing a report, or withdrawing from engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Beacon Lakes Community Development District's books and records. The

Beacon Lakes Community Development District
August 28, 2018
Page 5

District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

Other Relevant Information

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.

Fees, Costs, and Access to Workpapers

Our fees for the audit and accounting services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2018, will not exceed \$5,000, unless the scope of the engagement is changed, the assistance which Beacon Lakes Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case, we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment. The two annual renewals must be mutually agreed and approved by the Board of Supervisors.

In the event we are requested or authorized by Beacon Lakes Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for Beacon Lakes Community Development District, Beacon Lakes Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.

Beacon Lakes Community Development District
August 28, 2018
Page 6

Reporting

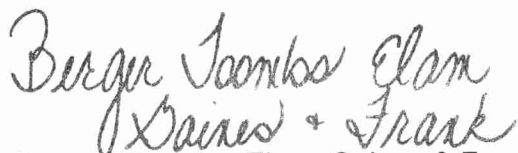
We will issue a written report upon completion of our audit of Beacon Lakes Community Development District's financial statements. Our report will be addressed to the Board of Beacon Lakes Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on Beacon Lakes Community Development District's financial statements, we will also issue the following types of reports:

- Reports on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any internal control findings and/or noncompliance which could have a material effect on the financial statements.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines & Frank and Beacon Lakes Community Development District, superseding all proposals, oral or written, and all other communication, with respect to the terms of the engagement between the parties.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.



Berger, Toombs, Elam, Gaines & Frank
J. W. GAINES, CPA

Confirmed on behalf of the addressee:



Judson B. Baggett
MBA, CPA, CVA, Partner
Marci Reutimann
CPA, Partner

6815 Dairy Road
Zephyrhills, FL 33542
(813) 788-2155
(813) 782-8606

System Review Report

To the Directors

November 2, 2016

Berger, Toombs, Elam, Gaines & Frank, CPAs PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL (the firm), in effect for the year ended May 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards and audits of employee benefit plans*.

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL in effect for the year ended May 31, 2016 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs PL, has received a peer review rating of *pass*.

Baggett, Reutimann & Assoc.
Baggett, Reutimann & Associates, CPAs, PA

(BERGER_REPORT16)

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND BEACON LAKES COMMUNITY
DEVELOPMENT DISTRICT
(DATED AUGUST 28, 2018)**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES
210 NORTH UNIVERSITY DRIVE, SUITE 702
CORAL SPRINGS, FL 33071
TELEPHONE: 954-603-0033
EMAIL: _____**

Auditor: J.W. Gaines

District: Beacon Lakes CDD

By: _____

By: _____

Title: Director

Title: _____

Date: September 12, 2018

Date: _____

4E.



Elections

2700 NW 87th Avenue
Miami, Florida 33172
T 305-499-8683 F 305-499-8547
TTY: 305-499-8480

miamidade.gov

CERTIFICATION

STATE OF FLORIDA)

COUNTY OF MIAMI-DADE)

I, Christina White, Supervisor of Elections of Miami-Dade County, Florida, do hereby certify that **Beacon Lakes**, as described in the attached **EXHIBIT "A"**, has **0** voters.

A handwritten signature in blue ink, appearing to be 'C. White', written over a horizontal line.

Christina White
Supervisor of Elections

WITNESS MY HAND
AND OFFICIAL SEAL,
AT MIAMI, MIAMI-DADE
COUNTY, FLORIDA,
ON THIS 22ND DAY OF
MAY, 2018

Please submit a check for \$ 70.00 to our office payable to "Miami-Dade County" for the cost of certifying the number of registered voters.